

**REPORT
ON THE
COST REPORT REVIEW**

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

**FISCAL PERIOD ENDED
JUNE 30, 2009**

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

**Section Chief: Robert G. Kwick
Audit Supervisor: Delia Valencia
Auditor: Gene Bannister**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

May 3, 2013

Ken Fisher
Director of Reimbursement
Dignity Health
North State Service Area
P.O. Box 496009
Redding, CA 96049-6009

ST. ELIZABETH COMMUNITY HOSPITAL
NATIONAL PROVIDER IDENTIFIER (NPI) 1083732853
FISCAL PERIOD ENDED JUNE 30, 2009

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

In our opinion, the audited settlement for the fiscal period due the State in the amount of \$834,259 presented in the Summary of Findings represents a proper determination in accordance with the reimbursement principles of applicable programs.

This audit report includes the:

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

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

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

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

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

Original Signed By

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

Certified

SUMMARY OF FINDINGS

Provider Name:
ST. ELIZABETH COMMUNITY HOSPITAL

Fiscal Period Ended:
JUNE 30, 2009

	SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1) Provider NPI: 1083732853		
Reported	\$ (315,911)	
Net Change	\$ (518,347)	
Audited Amount Due Provider (State)	\$ (834,259)	
2. Subprovider I (SCHEDULE 1-1) Provider NPI:		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
3. Subprovider II (SCHEDULE 1-2) Provider NPI:		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
4. Medi-Cal Contract Cost (CONTRACT SCH 1) Provider NPI:		
Reported		\$ 0
Net Change		\$ 0
Audited Cost		\$ 0
Audited Amount Due Provider (State)	\$ 0	
5. Distinct Part Nursing Facility (DPNF SCH 1) Provider NPI:		
Reported		\$ 0.00
Net Change		\$ 0.00
Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)	\$ 0	
6. Distinct Part Nursing Facility (DPNF SCH 1-1) Provider NPI:		
Reported		\$ 0.00
Net Change		\$ 0.00
Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)	\$ 0	
7. Adult Subacute (ADULT SUBACUTE SCH 1) Provider NPI:		
Reported		\$ 0.00
Net Change		\$ 0.00
Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)	\$ 0	
8. Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7)	\$ (834,259)	
9. Total Medi-Cal Cost		\$ 0

SUMMARY OF FINDINGS

Provider Name:
ST. ELIZABETH COMMUNITY HOSPITAL

Fiscal Period Ended:
JUNE 30, 2009

		SETTLEMENT	COST
10. Subacute (SUBACUTE SCH 1-1) Provider NPI:	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
11. Rural Health Clinic (RHC SCH 1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
12. Rural Health Clinic (RHC 95-210 SCH 1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
13. Rural Health Clinic (RHC 95-210 SCH 1-1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
14. County Medical Services Program (CMSP SCH 1) Provider NPI: 1083732853	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
15. Transitional Care (TC SCH 1) Provider NPI:	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
16. Total Other Settlement Due Provider - (Lines 10 through 15)		\$ 0	
17. Total Combined Audited Settlement Due Provider (State/CMSP/RHC) - (Line 8 + Line 16)		\$ (834,259)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
ST. ELIZABETH COMMUNITY HOSPITAL

Fiscal Period Ended:
JUNE 30, 2009

Provider NPI:
1083732853

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ 5,403,797	\$ 5,231,108
2. Excess Reasonable Cost Over Charges (Schedule 2)	\$ 0	\$ 0
3. Medi-Cal Inpatient Hospital Based Physician Services	\$ 0	N/A
4. \$	\$ 0	0
5. TOTAL COST-Reimbursable to Provider (Lines 1 through 4)	\$ 5,403,797	\$ 5,231,108
6. Interim Payments (Adj 6)	\$ (5,719,708)	\$ (5,883,370)
7. Balance Due Provider (State)	\$ (315,911)	\$ (652,262)
8. Duplicate Payments (Adj)	\$ 0	\$ 0
9. AB 5 Reduction (Adj. 1)	\$ 0	\$ (181,997)
10. \$	\$ 0	0
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ (315,911)	\$ (834,259)
	(To Summary of Findings)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT
AB 5 and AB 1183 - SUMMARY OF REDUCTIONSProvider Name:
ST ELIAZBETH COMMUNITY HOSPITALFiscal Period Ended:
June 30, 2009Provider NPI:
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>181,997</u>
6. 10% Reduction to Rural Health Hospitals for 07/01/09 Through 02/23/10 (SCHEDULE A-6)	<u>0</u>
7. Total Noncontract AB 5 AND AB 1183 Reductions	\$ <u><u>181,997</u></u> (To Schedule 1, Line 9)

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

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

Provider Name:
ST ELIAZBETH COMMUNITY HOSPITAL

Fiscal Period Ended:
June 30, 2009

Provider No.
1083732853

Audited Medi-Cal Cost Per Day

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$ <u>5,263,751</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>5,263,751</u></u>
5. Total Audited Medi-Cal Days (Schedules 4, 4A and 4B, exclude Administrative Days)	<u><u>2,750.50</u></u>
6. Audited Medi-Cal Cost Per Day (Line 4 / Line 5)	\$ <u><u>1,913.74</u></u>

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

7. Audited Medi-Cal Days of Service from 07/1/08 Through 10/31/08(exclude Administrative Days)	<u>951</u>
8. Audited Medi-Cal Cost Per Day For 07/01/08 Through 10/31/08 (Line 6 * Line 7)	\$ <u>1,819,970</u>
9. AB 5 - 10% Cost Reduction for 07/01/08 Through 10/31/08 (Line 8 * 10%)	\$ <u>181,997</u> (To Schedule A, Line 5)

COMPUTATION OF LESSER OF
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:
ST. ELIZABETH COMMUNITY HOSPITALFiscal Period Ended:
JUNE 30, 2009Provider NPI:
1083732853

	REPORTED	AUDITED
REASONABLE COST OF MEDI-CAL INPATIENT SERVICES		
1. Cost of Covered Services (Schedule 3)	\$ 5,429,306	\$ 5,263,751
CHARGES FOR MEDI-CAL INPATIENT SERVICES		
2. Inpatient Routine Service Charges (Adj 5)	\$ 6,403,261	\$ 6,609,578
3. Inpatient Ancillary Service Charges (Adj 5)	\$ 12,276,064	\$ 12,583,750
4. Total Charges - Medi-Cal Inpatient Services	\$ 18,679,325	\$ 19,193,328
5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ 13,250,019	\$ 13,929,577
6. 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, 2009Provider NPI:
1083732853

	REPORTED	AUDITED
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ 2,756,311	\$ 2,788,363
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ 2,672,995	\$ 2,475,388
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)	\$ 5,429,306	\$ 5,263,751
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	\$ (See Schedule 1)	\$ 0
8. SUBTOTAL	\$ 5,429,306	\$ 5,263,751 (To Schedule 2)
9. Coinsurance (Adj 6)	\$ (25,509)	\$ (25,268)
10. Patient and Third Party Liability (Adj 6)	\$ 0	\$ (7,375)
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ 5,403,797	\$ 5,231,108 (To Schedule 1)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
ST. ELIZABETH COMMUNITY HOSPITALFiscal Period Ended:
JUNE 30, 2009Provider NPI:
1083732853

GENERAL SERVICE UNIT NET OF SWING-BED COSTS

INPATIENT DAYS

	REPORTED	AUDITED
1. Total Inpatient Days (include private & swing-bed) (Adj)	9,202	9,202
2. Inpatient Days (include private, exclude swing-bed)	9,146	9,146
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj)	9,146	9,146
5. Medicare NF Swing-Bed Days through Dec 31 (Adj)	56	56
6. Medicare NF Swing-Bed Days after Dec 31 (Adj)	0	0
7. Medi-Cal NF Swing-Bed Days through July 31 (Adj)	0	0
8. Medi-Cal NF Swing-Bed Days after July 31 (Adj)	0	0
9. Medi-Cal Days (excluding swing-bed) (Adj 3,7)	1,685	1,930.50

SWING-BED ADJUSTMENT

17. Medicare NF Swing-Bed Rates through Dec 31 (Adj 8)	\$ 0.00	\$ 196.55
18. Medicare NF Swing-Bed Rates after Dec 31 (Adj 8)	\$ 0.00	\$ 202.81
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)	\$ 9,629,080	\$ 9,513,339
22. Medicare NF Swing-Bed Cost through Dec 31 (L 5 x L 17)	\$ 0	\$ 11,007
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	\$ 11,007
27. Inpatient Routine Cost Net of Swing-Bed (L 21 minus L 26)	\$ 9,629,080	\$ 9,502,333

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 21,585,721	\$ 21,585,721
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 21,585,721	\$ 21,585,721
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 0.446086	\$ 0.440214
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)	\$ 2,360.13	\$ 2,360.13
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)	\$ 9,629,080	\$ 9,502,333

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 1,052.82	\$ 1,038.96
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 1,774,002	\$ 2,005,712
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 898,993	\$ 469,676
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 2,672,995	\$ 2,475,388

(To Schedule 3)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
ST. ELIZABETH COMMUNITY HOSPITALFiscal Period Ended:
JUNE 30, 2009Provider NPI:
1083732853

	REPORTED	AUDITED
SPECIAL CARE AND/OR NURSERY UNITS		
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 509,722	\$ 503,538
2. Total Inpatient Days (Adj)	1,109	1,109
3. Average Per Diem Cost	\$ 459.62	\$ 454.05
4. Medi-Cal Inpatient Days (Adj 3,7)	737	763.00
5. Cost Applicable to Medi-Cal	\$ 338,740	\$ 346,440
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 3,184,246	\$ 3,145,749
7. Total Inpatient Days (Adj)	1,455	1,455
8. Average Per Diem Cost	\$ 2,188.49	\$ 2,162.03
9. Medi-Cal Inpatient Days (Adj 3)	256	57
10. Cost Applicable to Medi-Cal	\$ 560,253	\$ 123,236
CORONARY CARE UNIT		
11. Total Inpatient Routine Cost (Sch 8, Line 27, Col 27)	\$ 0	\$ 0
12. Total Inpatient Days (Adj)	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Adj)	0	0
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0
NEONATAL INTENSIVE CARE UNIT		
16. Total Inpatient Routine Cost (Sch 8, Line 28, Col 27)	\$ 0	\$ 0
17. Total Inpatient Days (Adj)	0	0
18. Average Per Diem Cost	\$ 0.00	\$ 0.00
19. Medi-Cal Inpatient Days (Adj)	0	0
20. Cost Applicable to Medi-Cal	\$ 0	\$ 0
SURGICAL INTENSIVE CARE UNIT		
21. Total Inpatient Routine Cost (Sch 8, Line 29, Col 27)	\$ 0	\$ 0
22. Total Inpatient Days (Adj)	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Adj)	0	0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
ADMINISTRATIVE DAYS		
26. Per Diem Rate (Adj)	\$ 0.00	\$ 0.00
27. Medi-Cal Inpatient Days (Adj)	0	0
28. Cost Applicable to Medi-Cal	\$ 0	\$ 0
ADMINISTRATIVE DAYS		
29. Per Diem Rate (Adj)	\$ 0.00	\$ 0.00
30. Medi-Cal Inpatient Days (Adj)	0	0
31. Cost Applicable to Medi-Cal	\$ 0	\$ 0
32. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,28,31)	\$ 898,993	\$ 469,676

(To Schedule 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
ST. ELIZABETH COMMUNITY HOSPITALFiscal Period Ended:
JUNE 30, 2009Provider NPI:
1083732853

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)

SCHEDULE OF MEDI-CAL ANCILLARY COSTS

Provider Name:
ST. ELIZABETH COMMUNITY HOSPITAL

Fiscal Period Ended:
JUNE 30, 2009

Provider NPI:
1083732853

		TOTAL ANCILLARY COST *	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST TO CHARGES	MEDI-CAL CHARGES (From Schedule 6)	MEDI-CAL COST
ANCILLARY COST CENTERS						
37.00	Operating Room	\$ 9,854,683	\$ 61,717,912	0.159673	\$ 3,659,662	\$ 584,349
38.00	Recovery Room	0	0	0.000000	0	0
39.00	Delivery Room and Labor Room	1,352,212	3,279,725	0.412294	1,465,471	604,205
40.00	Anesthesiology	0	0	0.000000	0	0
41.00	Radiology - Diagnostic	7,539,618	30,600,872	0.246386	708,269	174,507
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	448,905	1,330,280	0.337452	27,018	9,117
44.00	Laboratory	4,124,053	27,101,304	0.152172	2,042,789	310,855
44.01	Pathological Lab	0	0	0.000000	0	0
46.00	Whole Blood and Packed Red Blood	523,623	674,297	0.776547	60,634	47,085
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	1,933,021	6,223,050	0.310623	632,303	196,408
50.00	Physical Therapy	437,438	1,094,695	0.399598	28,903	11,550
51.00	Occupational Therapy	0	0	0.000000	0	0
52.00	Speech Pathology	86,391	397,670	0.217242	7,620	1,655
53.00	Electrocardiology	194,631	2,571,135	0.075699	133,040	10,071
54.00	Electroencephalography	38,167	3,198	11.934566	0	0
55.00	Medical Supplies Charged to Patients	2,634,220	7,967,792	0.330609	505,356	167,075
55.01	Medical Implants Charged to Patients	7,506,887	14,969,224	0.501488	278,177	139,502
56.00	Drugs Charged to Patients	3,399,325	18,352,409	0.185225	2,064,223	382,346
57.00	Renal Dialysis	12,096	21,200	0.570562	0	0
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	395,047	542,452	0.728262	0	0
60.01	Other Clinic Services	0	0	0.000000	0	0
61.00	Emergency	5,900,334	38,258,932	0.154221	970,285	149,638
62.00	Observation Beds	0	2,672,983	0.000000	0	0
65.00	Ambulance Services	3,322,414	14,091,935	0.235767	0	0
71.00	Home Health Agency	2,705,691	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
TOTAL		\$ 52,408,755	\$ 231,871,065		\$ 12,583,750	\$ 2,788,363

(To Schedule 3)

* From Schedule 8, Column 27

Provider Name:

ST. ELIZABETH COMMUNITY HOSPITAL

Fiscal Period Ended:

JUNE 30, 2009

	TRIAL BALANCE EXPENSES	ALLOC COST 4.08	EMPLOYEE BENEFITS 5.00	ALLOC COST 6.01	ALLOC COST 6.02	ALLOC COST 6.03	ALLOC COST 6.04	ALLOC COST 6.05	ALLOC COST 6.06	ALLOC COST 6.07	ALLOC COST 6.08	ACCUMULATE COST	ADMIN- TRATIVE & GENERAL 6.00
ANCILLARY COST CENTERS													
37.00	Operating Room	0	877,362	0	0	0	0	0	0	0	0	6,652,425	1,469,002
38.00	Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00	Delivery Room and Labor Room	0	180,358	0	0	0	0	0	0	0	0	992,243	219,109
40.00	Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
41.00	Radiology - Diagnostic	0	596,274	0	0	0	0	0	0	0	0	5,297,446	1,169,793
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	31,921	0	0	0	0	0	0	0	0	330,276	72,932
44.00	Laboratory	0	375,402	0	0	0	0	0	0	0	0	3,018,189	666,483
44.01	Pathological Lab	0	0	0	0	0	0	0	0	0	0	0	0
46.00	Whole Blood and Packed Red Blood	0	0	0	0	0	0	0	0	0	0	417,984	92,300
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	232,596	0	0	0	0	0	0	0	0	1,449,984	320,188
50.00	Physical Therapy	0	0	0	0	0	0	0	0	0	0	280,477	61,936
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	61,502	13,581
53.00	Electrocardiology	0	23,857	0	0	0	0	0	0	0	0	129,605	28,620
54.00	Electroencephalography	0	771	0	0	0	0	0	0	0	0	16,819	3,714
55.00	Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0	1,922,396	424,507
55.01	Medical Implants Charged to Patients	0	0	0	0	0	0	0	0	0	0	5,505,677	1,215,775
56.00	Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	1,185,711	261,831
57.00	Renal Dialysis	0	0	0	0	0	0	0	0	0	0	9,774	2,158
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	53,353	0	0	0	0	0	0	0	0	290,825	64,221
60.01	Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0	0
61.00	Emergency	0	731,110	0	0	0	0	0	0	0	0	4,011,795	885,893
62.00	Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
65.00	Ambulance Services	0	422,158	0	0	0	0	0	0	0	0	2,370,442	523,446
71.00	Home Health Agency	0	402,986	0	0	0	0	0	0	0	0	2,151,371	475,070
83.00		0	0	0	0	0	0	0	0	0	0	0	0
84.00		0	0	0	0	0	0	0	0	0	0	0	0
85.00		0	0	0	0	0	0	0	0	0	0	0	0
86.00		0	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTER:													
96.00	Gift, Flower, Coffee Shop & Canteen	0	10,448	0	0	0	0	0	0	0	0	78,504	17,335
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
100.00	Other Nonreimbursable Cost Center	0	0	0	0	0	0	0	0	0	0	833,716	184,103
100.01		0	0	0	0	0	0	0	0	0	0	0	0
100.02	HHM	0	0	0	0	0	0	0	0	0	0	54,397	12,012
100.03	Community Education	0	1,751	0	0	0	0	0	0	0	0	15,168	3,349
100.04		0	0	0	0	0	0	0	0	0	0	0	0
100.05	Physician Meals, Guest Trays	0	0	0	0	0	0	0	0	0	0	0	0
100.06	Mission Development	0	26,529	0	0	0	0	0	0	0	0	136,704	30,187
100.07	Community Benefit Program	0	1,501	0	0	0	0	0	0	0	0	203,890	45,023
100.08		0	0	0	0	0	0	0	0	0	0	0	0
100.09		0	0	0	0	0	0	0	0	0	0	0	0
TOTAL		0	8,000,587	0	0	0	0	0	0	0	0	67,455,742	12,201,381

Provider Name:
ST. ELIZABETH COMMUNITY HOSPITAL

Fiscal Period Ended:
JUNE 30, 2009

	TRIAL BALANCE EXPENSES	MAINT & REPAIRS 7.00	OPER PLANT 8.00	LAUNDRY & LINEN 9.00	HOUSEKEEP 10.00	DIETARY 11.00	CAFE 12.00	MAINT OF PERSONNEL 13.00	NURSING ADMIN 14.00	CENTRAL SERVICE & SUPPLY 15.00	PHARMACY 16.00	MEDICAL RECORDS & LIBRARY 17.00	SOCIAL SERVICE 18.00
ANCILLARY COST CENTERS													
37.00	Operating Room	331,836	194,430	47,198	290,025	3,594	130,457	0	182,824	76,639	0	476,253	0
38.00	Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00	Delivery Room and Labor Room	21,206	12,425	0	18,534	374	17,717	0	42,499	1,688	1,110	25,308	0
40.00	Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
41.00	Radiology - Diagnostic	288,504	169,041	29,262	252,153	520	88,185	0	4,633	3,947	0	236,135	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	12,099	7,089	1,004	10,575	0	3,879	0	749	19	17	10,265	0
44.00	Laboratory	56,750	33,251	0	49,600	846	64,589	0	0	1,632	23,583	209,130	0
44.01	Pathological Lab	0	0	0	0	0	0	0	0	0	0	0	0
46.00	Whole Blood and Packed Red Blood	3,307	1,938	0	2,891	0	0	0	0	0	0	5,203	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	19,594	11,480	0	17,125	0	35,594	0	10,132	17,536	3,367	48,021	0
50.00	Physical Therapy	34,394	20,152	0	30,060	0	0	0	0	1,972	0	8,447	0
51.00	Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0
52.00	Speech Pathology	3,349	1,962	0	2,927	0	0	0	0	0	0	3,069	0
53.00	Electrocardiology	4,208	2,465	0	3,677	0	3,599	0	2,431	123	62	19,840	0
54.00	Electroencephalography	7,117	4,170	0	6,221	0	80	0	0	21	0	25	0
55.00	Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	225,558	274	61,484	0
55.01	Medical Implants Charged to Patients	0	0	0	0	0	0	0	0	669,924	0	115,512	0
56.00	Drugs Charged to Patients	0	0	0	0	0	0	0	0	7,934	1,802,231	141,618	0
57.00	Renal Dialysis	0	0	0	0	0	0	0	0	0	0	164	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	2,617	1,533	0	2,287	0	6,879	0	16,802	2,425	3,273	4,186	0
60.01	Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0	0
61.00	Emergency	128,761	75,444	77,306	112,538	5,285	106,861	0	187,841	13,381	0	295,229	0
62.00	Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
65.00	Ambulance Services	3,663	2,146	4,836	3,202	0	89,864	0	206,413	3,971	5,688	108,742	0
71.00	Home Health Agency	0	0	0	0	0	0	0	79,250	0	0	0	0
83.00		0	0	0	0	0	0	0	0	0	0	0	0
84.00		0	0	0	0	0	0	0	0	0	0	0	0
85.00		0	0	0	0	0	0	0	0	0	0	0	0
86.00		0	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTER:													
96.00	Gift, Flower, Coffee Shop & Canteen	7,138	4,182	0	6,239	0	2,600	0	0	0	0	0	0
97.00	Research	0	0	0	0	0	0	0	0	0	0	0	0
98.00	Physicians' Private Office	0	0	0	0	0	0	0	0	0	0	0	0
99.00	Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
100.00	Other Nonreimbursable Cost Center	0	0	0	0	0	0	0	0	0	0	0	0
100.01		0	0	0	0	0	0	0	0	0	0	0	0
100.02	HHHM	0	0	0	0	0	2,680	0	14	0	0	0	0
100.03	Community Education	3,998	2,343	0	3,495	0	240	0	206	0	0	0	0
100.04		0	0	0	0	0	0	0	0	0	0	0	0
100.05	Physician Meals, Guest Trays	0	0	0	0	223,752	0	0	0	0	0	0	0
100.06	Mission Development	3,642	2,134	0	3,183	0	3,639	0	0	0	0	0	0
100.07	Community Benefit Program	0	0	0	0	0	280	0	122	84	0	0	0
100.08		0	0	0	0	0	0	0	0	0	0	0	0
100.09		0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	1,733,807	1,004,102	329,403	1,432,179	1,550,166	910,402	0	1,150,104	1,056,196	1,840,783	2,021,203	303,401

Provider Name:
ST. ELIZABETH COMMUNITY HOSPITAL

Fiscal Period Ended:
JUNE 30, 2009

TRIAL BALANCE EXPENSES	ALLOC COST 19.00	ALLOC COST 19.02	ALLOC COST 19.03	NON-PHYSICIAN ANESTH 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	
ANCILLARY COST CENTERS											
37.00 Operating Room	0	0	0	0	0	0	0	0	9,854,683		9,854,683
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	1,352,212		1,352,212
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	7,539,618		7,539,618
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	448,905		448,905
44.00 Laboratory	0	0	0	0	0	0	0	0	4,124,053		4,124,053
44.01 Pathological Lab	0	0	0	0	0	0	0	0	0		0
46.00 Whole Blood and Packed Red Blood	0	0	0	0	0	0	0	0	523,623		523,623
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	1,933,021		1,933,021
50.00 Physical Therapy	0	0	0	0	0	0	0	0	437,438		437,438
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	86,391		86,391
53.00 Electrocardiology	0	0	0	0	0	0	0	0	194,631		194,631
54.00 Electroencephalography	0	0	0	0	0	0	0	0	38,167		38,167
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	2,634,220		2,634,220
55.01 Medical Implants Charged to Patients	0	0	0	0	0	0	0	0	7,506,887		7,506,887
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	3,399,325		3,399,325
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	12,096		12,096
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	395,047		395,047
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	5,900,334		5,900,334
62.00 Observation Beds	0	0	0	0	0	0	0	0	0		0
65.00 Ambulance Services	0	0	0	0	0	0	0	0	3,322,414		3,322,414
71.00 Home Health Agency	0	0	0	0	0	0	0	0	2,705,691		2,705,691
83.00	0	0	0	0	0	0	0	0	0		0
84.00	0	0	0	0	0	0	0	0	0		0
85.00	0	0	0	0	0	0	0	0	0		0
86.00	0	0	0	0	0	0	0	0	0		0
NONREIMBURSABLE COST CENTER:											
96.00 Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	115,999		115,999
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
100.00 Other Nonreimbursable Cost Center	0	0	0	0	0	0	0	0	1,017,819		1,017,819
100.01	0	0	0	0	0	0	0	0	0		0
100.02 HHHM	0	0	0	0	0	0	0	0	69,103		69,103
100.03 Community Education	0	0	0	0	0	0	0	0	28,799		28,799
100.04	0	0	0	0	0	0	0	0	0		0
100.05 Physician Meals, Guest Trays	0	0	0	0	0	0	0	0	223,752		223,752
100.06 Mission Development	0	0	0	0	0	0	0	0	179,490		179,490
100.07 Community Benefit Program	0	0	0	0	0	0	0	0	249,399		249,399
100.08	0	0	0	0	0	0	0	0	0		0
100.09	0	0	0	0	0	0	0	0	0		0
TOTAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>67,455,742</u>	<u>0</u>	<u>67,455,742</u>

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, 2009

	EMP BENE (GROSS SALARIES)	STAT 6.01 (Adj) (Adj)	STAT 6.02 (Adj) (Adj)	STAT 6.03 (Adj) (Adj)	STAT 6.04 (Adj) (Adj)	STAT 6.05 (Adj) (Adj)	STAT 6.06 (Adj) (Adj)	STAT 6.07 (Adj) (Adj)	STAT 6.08 (Adj) (Adj)	ADM & GEN (ACCUM COST)	MAINT & REPAIRS (SQ FT) 7.00 (Adj) (Adj)
ANCILLARY COST CENTERS											
37.00	Operating Room	3,334,570								6,652,425	15,852
38.00	Recovery Room									0	
39.00	Delivery Room and Labor Room	685,484								992,243	1,013
40.00	Anesthesiology									0	
41.00	Radiology - Diagnostic	2,266,244								5,297,446	13,782
41.01										0	
41.02										0	
42.00	Radiology - Therapeutic									0	
43.00	Radioisotope	121,322								330,276	578
44.00	Laboratory	1,426,783								3,018,189	2,711
44.01	Pathological Lab									0	
46.00	Whole Blood and Packed Red Blood									417,984	158
47.00	Blood Storing and Processing									0	
48.00	Intravenous Therapy									0	
49.00	Respiratory Therapy	884,020								1,449,984	936
50.00	Physical Therapy									280,477	1,643
51.00	Occupational Therapy									0	
52.00	Speech Pathology									61,502	160
53.00	Electrocardiology	90,671								129,605	201
54.00	Electroencephalography	2,932								16,819	340
55.00	Medical Supplies Charged to Patients									1,922,396	
55.01	Medical Implants Charged to Patients									5,505,677	
56.00	Drugs Charged to Patients									1,185,711	
57.00	Renal Dialysis									9,774	
59.00										0	
59.01										0	
59.02										0	
59.03										0	
60.00	Clinic	202,778								290,825	125
60.01	Other Clinic Services									0	
61.00	Emergency	2,778,710								4,011,795	6,151
62.00	Observation Beds									0	
65.00	Ambulance Services	1,604,484								2,370,442	175
71.00	Home Health Agency	1,531,619								2,151,371	
83.00										0	
84.00										0	
85.00										0	
86.00										0	
NONREIMBURSABLE COST CENTERS											
96.00	Gift, Flower, Coffee Shop & Canteen	39,708								78,504	341
97.00	Research									0	
98.00	Physicians' Private Office									0	
99.00	Nonpaid Workers									0	
100.00	Other Nonreimbursable Cost Center									833,716	
100.01		0								0	
100.02	HMHM									54,397	
100.03	Community Education	6,655								15,168	191
100.04										0	
100.05	Physician Meals, Guest Trays									0	
100.06	Mission Development	100,830								136,704	174
100.07	Community Benefit Program	5,705								203,890	
100.08										0	
100.09										0	
TOTAL		30,407,634	0	0	0	0	0	0	0	55,254,361	82,825
COST TO BE ALLOCATED		8,000,587	0	0	0	0	0	0	0	12,201,381	1,733,807
UNIT COST MULTIPLIER - SCH 8		0.263111	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.220822	20.933375

Provider Name:
ST. ELIZABETH COMMUNITY HOSPITAL

Fiscal Period Ended:
JUNE 30, 2009

	OPER PLANT (SQ FT)	LAUNDRY & LINEN (LB LNDRY)	HOUSE-KEEPING (SQ FT)	DIETARY (MEALS SERVED)	CAFETERIA (PRODUCTIVE FTE'S)	MAINT OF PERSONNEL (# HOUSED)	NURSING ADMIN (DN HRS)	CENT SERV & SUPPLY (CST REQ)	PHARMACY (COSTS REQUIS)	MED REC (GROSS REVENUE)	SOC SERV (TIME SPENT)	STAT (PATIENT DAYS)	
	8.00	9.00	10.00	11.00	12.00	13.00	14.00	15.00	16.00	17.00	18.00	19.00	
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	
ANCILLARY COST CENTERS													
37.00	Operating Room	15,852	46,226	15,852	221	3,262	39,031	629,855		61,717,912			
38.00	Recovery Room												
39.00	Delivery Room and Labor Room	1,013		1,013	23	443	9,073	13,872	660	3,279,725			
40.00	Anesthesiology												
41.00	Radiology - Diagnostic	13,782	28,660	13,782	32	2,205	989	32,435		30,600,872			
41.01													
41.02													
42.00	Radiology - Therapeutic												
43.00	Radioisotope	578	983	578		97	160	156	10	1,330,280			
44.00	Laboratory	2,711		2,711	52	1,615		13,412	14,021	27,101,304			
44.01	Pathological Lab												
46.00	Whole Blood and Packed Red Blood	158		158						674,297			
47.00	Blood Storing and Processing												
48.00	Intravenous Therapy												
49.00	Respiratory Therapy	936		936		890	2,163	144,119	2,002	6,223,050			
50.00	Physical Therapy	1,643		1,643				16,210		1,094,695			
51.00	Occupational Therapy												
52.00	Speech Pathology	160		160				4		397,670			
53.00	Electrocardiology	201		201		90	519	1,010	37	2,571,135			
54.00	Electroencephalography	340		340		2		174		3,198			
55.00	Medical Supplies Charged to Patients							1,853,743	163	7,967,792			
55.01	Medical Implants Charged to Patients							5,505,749		14,969,224			
56.00	Drugs Charged to Patients							65,205	1,071,512	18,352,409			
57.00	Renal Dialysis									21,200			
59.00													
59.01													
59.02													
59.03													
60.00	Clinic	125		125		172	3,587	19,930	1,946	542,452			
60.01	Other Clinic Services												
61.00	Emergency	6,151	75,715	6,151	325	2,672	40,102	109,974		38,258,932			
62.00	Observation Beds												
65.00	Ambulance Services	175	4,736	175		2,247	44,067	32,637	3,382	14,091,935			
71.00	Home Health Agency						16,919						
83.00													
84.00													
85.00													
86.00													
NONREIMBURSABLE COST CENTERS													
96.00	Gift, Flower, Coffee Shop & Canteen	341		341		65							
97.00	Research												
98.00	Physicians' Private Office												
99.00	Nonpaid Workers												
100.00	Other Nonreimbursable Cost Center												
100.01		0											
100.02	HMHM					67		3					
100.03	Community Education	191		191		6		44					
100.04													
100.05	Physician Meals, Guest Trays				13,759								
100.06	Mission Development	174		174		91							
100.07	Community Benefit Program					7		26	689				
100.08													
100.09													
	TOTAL	81,865	322,623	78,279	95,323	22,764	0	245,535	8,680,322	1,094,433	261,929,024	10,776	0
	COST TO BE ALLOCATED	1,004,102	329,403	1,432,179	1,550,166	910,402	0	1,150,104	1,056,196	1,840,783	2,021,203	303,401	0
	UNIT COST MULTIPLIER - SCH 8	12.265335	1.021016	18.295824	16.262241	39.993061	0.000000	4.684072	0.121677	1.681951	0.007717	28.155280	0.000000

Provider Name:
ST. ELIZABETH COMMUNITY HOSPITAL

Fiscal Period Ended:
JUNE 30, 2009

	STAT	STAT	NONPHY ANESTH (ASG TIME)	NURSE SCHOOL (ASG TIME)	I&R-SAL & FRINGES (ASG TIME)	I&R-PRG COST (ASG TIME)	PARAMED EDUCAT (ASG TIME)
	19.02	19.03	20.00	21.00	22.00	23.00	24.00
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
GENERAL SERVICE COST CENTERS							
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							
INPATIENT ROUTINE COST CENTERS							
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, 2009

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	GENERAL SERVICE COST CENTERS			
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	1,495,013	(8,144)	1,486,869
4.00	New Cap Rel Costs-Movable Equipment	30,177	0	30,177
4.01			0	0
4.02			0	0
4.03			0	0
4.04			0	0
4.05			0	0
4.06			0	0
4.07			0	0
4.08			0	0
5.00	Employee Benefits	8,134,281	(143,331)	7,990,950
6.01	Non-Patient Telephones		0	0
6.02	Data Processing		0	0
6.03	Purchasing/Receiving		0	0
6.04	Patient Admitting		0	0
6.05	Patient Business Office		0	0
6.06			0	0
6.07			0	0
6.08			0	0
6.00	Administrative and General	11,390,696	(607,052)	10,783,644
7.00	Maintenance and Repairs	1,173,378	0	1,173,378
8.00	Operation of Plant	788,803	0	788,803
9.00	Laundry and Linen Service	223,037	0	223,037
10.00	Housekeeping	867,979	0	867,979
11.00	Dietary	971,071	0	971,071
12.00	Cafeteria		0	0
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	715,534	0	715,534
15.00	Central Services & Supply	495,979	0	495,979
16.00	Pharmacy	1,154,708	0	1,154,708
17.00	Medical Records and Library	1,289,090	0	1,289,090
18.00	Social Service	191,584	0	191,584
19.00			0	0
19.02			0	0
19.03			0	0
20.00			0	0
21.00	Nursing School		0	0
22.00	Intern & Res Service-Salary & Fringes		0	0
23.00	Intern & Res Other Program		0	0
24.00	Paramedical Ed Program		0	0
	INPATIENT ROUTINE COST CENTERS			
25.00	Adults & Pediatrics (Gen Routine)	4,406,258	0	4,406,258
26.00	Intensive Care Unit	1,720,677	0	1,720,677
27.00	Coronary Care Unit		0	0
28.00	Neonatal Intensive Care Unit		0	0
29.00	Surgical Intensive Care		0	0
30.00	Subprovider I		0	0
31.00	Subprovider II		0	0
32.00			0	0
33.00	Nursery	233,271	0	233,271
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:
ST. ELIZABETH COMMUNITY HOSPITAL

Fiscal Period Ended:
JUNE 30, 2009

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
37.00	Operating Room	\$ 5,615,414	\$ 0	\$ 5,615,414
38.00	Recovery Room		0	0
39.00	Delivery Room and Labor Room	793,474	0	793,474
40.00	Anesthesiology		0	0
41.00	Radiology - Diagnostic	4,604,288	0	4,604,288
41.01			0	0
41.02			0	0
42.00	Radiology - Therapeutic		0	0
43.00	Radioisotope	287,278	0	287,278
44.00	Laboratory	2,604,124	(613)	2,603,511
44.01	Pathological Lab		0	0
46.00	Whole Blood and Packed Red Blood	415,173	0	415,173
47.00	Blood Storing and Processing		0	0
48.00	Intravenous Therapy		0	0
49.00	Respiratory Therapy	1,200,507	0	1,200,507
50.00	Physical Therapy	251,237	0	251,237
51.00	Occupational Therapy		0	0
52.00	Speech Pathology	58,655	0	58,655
53.00	Electrocardiology	102,038	0	102,038
54.00	Electroencephalography	9,900	0	9,900
55.00	Medical Supplies Charged to Patients	1,922,396	0	1,922,396
55.01	Medical Implants Charged to Patients	5,505,677	0	5,505,677
56.00	Drugs Charged to Patients	1,185,711	0	1,185,711
57.00	Renal Dialysis	9,774	0	9,774
59.00			0	0
59.01			0	0
59.02			0	0
59.03			0	0
60.00	Clinic	235,204	0	235,204
60.01	Other Clinic Services		0	0
61.00	Emergency	3,170,491	0	3,170,491
62.00	Observation Beds		0	0
65.00	Ambulance Services	1,944,057	0	1,944,057
71.00	Home Health Agency	1,748,369	0	1,748,369
83.00			0	0
84.00			0	0
85.00			0	0
86.00			0	0
	SUBTOTAL	\$ 66,945,303	\$ (759,140)	\$ 66,186,163
	NONREIMBURSABLE COST CENTERS			
96.00	Gift, Flower, Coffee Shop & Canteen	61,980	0	61,980
97.00	Research		0	0
98.00	Physicians' Private Office		0	0
99.00	Nonpaid Workers		0	0
100.00	Other Nonreimbursable Cost Center	833,716	0	833,716
100.01			0	0
100.02	HHHM	54,397	0	54,397
100.03	Community Education	10,019	0	10,019
100.04			0	0
100.05	Physician Meals, Guest Trays		0	0
100.06	Mission Development	107,078	0	107,078
100.07	Community Benefit Program	202,389	0	202,389
100.08			0	0
100.09			0	0
100.99	SUBTOTAL	\$ 1,269,579	\$ 0	\$ 1,269,579
101	TOTAL	\$ 68,214,882	\$ (759,140)	\$ 67,455,742

(To Schedule 8)

Provider Name:

Fiscal Period Ended:

ST. ELIZABETH COMMUNITY HOSPITAL

JUNE 30, 2009

	TOTAL ADJ (Page 1 & 2)	AUDIT ADJ 2	AUDIT ADJ										
ANCILLARY COST CENTERS													
37.00 Operating Room	0												
38.00 Recovery Room	0												
39.00 Delivery Room and Labor Room	0												
40.00 Anesthesiology	0												
41.00 Radiology - Diagnostic	0												
41.01	0												
41.02	0												
42.00 Radiology - Therapeutic	0												
43.00 Radioisotope	0												
44.00 Laboratory	(613)	(613)											
44.01 Pathological Lab	0												
46.00 Whole Blood and Packed Red 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												
55.01 Medical Implants 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	0												
65.00 Ambulance Services	0												
71.00 Home Health Agency	0												
83.00	0												
84.00	0												
85.00	0												
86.00	0												
NONREIMBURSABLE COST CENTERS													
96.00 Gift, Flower, Coffee Shop & Canteen	0												
97.00 Research	0												
98.00 Physicians' Private Office	0												
99.00 Nonpaid Workers	0												
100.00 Other Nonreimbursable Cost Center	0												
100.01	0.00												
100.02 HHHM	0												
100.03 Community Education	0												
100.04	0												
100.05 Physician Meals, Guest Trays	0												
100.06 Mission Development	0												
100.07 Community Benefit Program	0												
100.08	0												
100.09	0												
101.00 TOTAL	<u>(\$759,140)</u>	<u>(759,140)</u>	<u>0</u>										

(To Sch 10)

Provider Name							Fiscal Period			Provider NPI		Adjustments
ST. ELIZABETH COMMUNITY HOSPITAL							JULY 1, 2008 THROUGH JUNE 30, 2009			1083732853		8
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					Noncontract AB 5 Reduction The services provided to Medi-Cal Inpatients in Noncontract acute hospitals are subject to various reimbursement limitations identified in AB 5 and/or AB 1183. These limitations are addressed in Noncontract Schedule A and incorporated on Noncontract Schedule 1, Line 9. W & I Code Sections, 14105.19 and 14105.245			\$0	\$181,997	\$181,997

Provider Name							Fiscal Period			Provider NPI		Adjustments
ST. ELIZABETH COMMUNITY HOSPITAL							JULY 1, 2008 THROUGH JUNE 30, 2009			1083732853		8
Report References												
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
		Work Sheet	Part	Title	Line	Col.						
ADJUSTMENTS TO REPORTED COSTS												
2	10A	A			3.00	7	New Cap Rel Costs-Bldg & Fixt		\$1,495,013	(\$8,144)	\$1,486,869	
	10A	A			5.00	7	Employee Benefits		8,134,281	(143,331)	7,990,950	
	10A	A			6.00	7	Administrative and General		11,390,696	(607,052)	10,783,644	
	10A	A			44.00	7	Laboratory		2,604,124	(613)	2,603,511	
							To adjust home office costs to agree with the Catholic Healthcare West Home Office Revised Report for fiscal period ended June 30, 2009. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304					

Provider Name							Fiscal Period		Provider NPI		Adjustments
ST. ELIZABETH COMMUNITY HOSPITAL							JULY 1, 2008 THROUGH JUNE 30, 2009		1083732853		8
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Audit Report	Cost Report									
		Work Sheet	Part	Title	Line	Col.					
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA											
3	4	D-1	I	XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics	1,685	258	1,943 *	
	4A	D-1	II	XIX	42.00	4	Medi-Cal Days - Nursery	737	28	765 *	
	4A	D-1	II	XIX	43.00	4	Medi-Cal Days - Intensive Care Unit	256	(199)	57	
4	6	D-4		XIX	37.00	2	Medi-Cal Ancillary Charges - Operating Room	\$3,583,692	\$75,970	\$3,659,662	
	6	D-4		XIX	39.00	2	Medi-Cal Ancillary Charges - Delivery Room and Labor Room	1,448,552	16,919	1,465,471	
	6	D-4		XIX	41.00	2	Medi-Cal Ancillary Charges - Radiology - Diagnostic	666,755	41,514	708,269	
	6	D-4		XIX	43.00	2	Medi-Cal Ancillary Charges - Radioisotope	25,705	1,313	27,018	
	6	D-4		XIX	44.00	2	Medi-Cal Ancillary Charges - Laboratory	1,987,089	55,700	2,042,789	
	6	D-4		XIX	46.00	2	Medi-Cal Ancillary Charges - Whole Blood and Packed Red Blood	57,280	3,354	60,634	
	6	D-4		XIX	49.00	2	Medi-Cal Ancillary Charges - Respiratory Therapy	627,094	5,209	632,303	
	6	D-4		XIX	52.00	2	Medi-Cal Ancillary Charges - Speech Therapy	6,753	867	7,620	
	6	D-4		XIX	53.00	2	Medi-Cal Ancillary Charges - Electrocardiology	125,819	7,221	133,040	
	6	D-4		XIX	55.00	2	Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients	498,777	6,579	505,356	
	6	D-4		XIX	55.01	2	Medi-Cal Ancillary Charges - Medical Implants Charged to Patients	274,941	3,236	278,177	
	6	D-4		XIX	56.00	2	Medi-Cal Ancillary Charges - Drugs Charged to Patients	2,003,815	60,408	2,064,223	
	6	D-4		XIX	61.00	2	Medi-Cal Ancillary Charges - Emergency	940,889	29,396	970,285	
	6	D-4		XIX	101.00	2	Medi-Cal Ancillary Charges - Total	12,276,064	307,686	12,583,750	
5	2	E-3	III	XIX	10.00	1	Medi-Cal Routine Service Charges	\$6,403,261	\$206,317	\$6,609,578	
	2	E-3	III	XIX	11.00	1	Medi-Cal Ancillary Service Charges	12,276,064	307,686	12,583,750	
6	3	Not Reported					Medi-Cal Patient and Third Party Liability	\$0	\$7,375	\$7,375	
	3	E-3	III	XIX	36.00	1	Medi-Cal Coinsurance	25,509	(241)	25,268	
	1	E-3	III	XIX	57.00	1	Medi-Cal Interim Payments	5,719,708	163,662	5,883,370	

-Continued on next page-

Provider Name							Fiscal Period			Provider NPI		Adjustments
ST. ELIZABETH COMMUNITY HOSPITAL							JULY 1, 2008 THROUGH JUNE 30, 2009			1083732853		8
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						

ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA

-Continued from previous page-

To adjust Medi-Cal Settlement Data to agree with the following
 Fiscal Intermediary Payment Data:
 Service Period: July 1, 2008 through June 30, 2009
 Payment Period: July 1, 2008 through July 15, 2012
 Report Date: July 18, 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

Provider Name							Fiscal Period			Provider NPI		Adjustments
ST. ELIZABETH COMMUNITY HOSPITAL							JULY 1, 2008 THROUGH JUNE 30, 2009			1083732853		8
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
<u>ADJUSTMENTS TO OTHER MATTERS</u>												
7	4	D-1	I	XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics	*	1,943.00	(12.50)	1,930.50	
	4A	D-1	II	XIX	42.00	4	Medi-Cal Days - Nursery	*	765.00	(2.00)	763.00	
							To eliminate Medi-Cal days for billed Medi-Cal days by 25% and 50%, for claims submitted during the seventh through ninth month (RAD Code 475) and 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&I Code Section 14115					
8	4	Not Reported					Medicare NF Swing-Bed Rate Through December 31, 2008		\$0	\$196.55	\$196.55	
	4	Not Reported					Medicare NF Swing-Bed Rate After December 31, 2008		0	202.81	202.81	
							To include the Medicare Skilled Nursing Facility Swing Bed Rate. 42 CFR 413.53 CMS Pub. 15-2, Section 2230.5 CMS Pub. 15-2, Section 3622.1					

*Balance carried forward from prior/to subsequent adjustments