

**REPORT  
ON THE  
COST REPORT REVIEW**

**ST. HELENA HOSPITAL - CLEARLAKE  
CLEARLAKE, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1124018031**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2009**

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

**Section Chief: Louise Wong  
Audit Supervisor: Marisa Ho  
Auditor: Eileen Kuang**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

April 25, 2013

Duane Barnes  
Director of Finance  
St. Helena Hospital - Clearlake  
15630 18<sup>th</sup> Avenue  
Clearlake, CA 95422

ST. HELENA HOSPITAL - CLEARLAKE  
NATIONAL PROVIDER IDENTIFIER (NPI) 1124018031  
FISCAL PERIOD ENDED DECEMBER 31, 2009

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

In our opinion, the audited settlement for the fiscal period due the State in the amount of \$706,244 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's fiscal intermediary. Instructions regarding payment will be included with the Statement of Account Status.

Duane Barnes  
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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—Richmond at (510) 620-3100.

Original Signed by

Louise Wong, Chief  
Audits Section—Richmond  
Financial Audits Branch

Certified

**SUMMARY OF FINDINGS**

**Provider Name:**  
ST. HELENA HOSPITAL - CLEARLAKE

**Fiscal Period Ended:**  
DECEMBER 31, 2009

		SETTLEMENT	COST
<b>1. Medi-Cal Noncontract Settlement (SCHEDULE 1) Provider NPI.</b>	Reported	\$ (697,435)	
	Net Change	\$ (8,809)	
	Audited Amount Due Provider (State)	\$ (706,244)	
<b>2. Subprovider I (SCHEDULE 1-1) Provider NPI.</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>3. Subprovider II (SCHEDULE 1-2) Provider NPI.</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>4. Medi-Cal Contract Cost (CONTRACT SCH 1) 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) 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) 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) 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>		\$ (706,244)	
<b>9. Total Medi-Cal Cost</b>			\$ 0

**SUMMARY OF FINDINGS**

**Provider Name:**  
**ST. HELENA HOSPITAL - CLEARLAKE**

**Fiscal Period Ended:**  
**DECEMBER 31, 2009**

		SETTLEMENT	COST
<b>10. Subacute (SUBACUTE SCH 1-1) Provider No.</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) Provider No.</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>12. Rural Health Clinic (RHC 95-210 SCH 1) Provider No.</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>13. Rural Health Clinic (RHC 95-210 SCH 1-1) Provider No.</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>14. County Medical Services Program (CMSP SCH 1) Provider No.</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>15. Transitional Care (TC SCH 1) Provider No.</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>		\$ (706,244)	



COMPUTATION OF LESSER OF  
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:  
ST. HELENA HOSPITAL - CLEARLAKEFiscal Period Ended:  
DECEMBER 31, 2009Provider NPI:  
1124018031

REPORTED

AUDITED

## REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3) \$ 5,769,567 \$ 5,802,285

## CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj 12) \$ 7,473,032 \$ 8,223,5863. Inpatient Ancillary Service Charges (Adj 12) \$ 8,707,084 \$ 8,764,4684. Total Charges - Medi-Cal Inpatient Services \$ 16,180,116 \$ 16,988,0545. Excess of Customary Charges Over Reasonable Cost  
(Line 4 minus Line 1) \* \$ 10,410,549 \$ 11,185,7696. 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. HELENA HOSPITAL - CLEARLAKEFiscal Period Ended:  
DECEMBER 31, 2009Provider NPI:  
1124018031

	REPORTED	AUDITED
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ <u>2,318,872</u>	\$ <u>2,330,181</u>
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ <u>3,447,534</u>	\$ <u>3,467,077</u>
3. Medi-Cal Inpatient Hospital Based Physician for Intern and Resident Services (Sch )	\$ _____	\$ _____ 0
4.	\$ _____	\$ _____ 0
5. Organ Acquisition	\$ <u>3,161</u>	\$ <u>3,161</u>
6. SUBTOTAL (Sum of Lines 1 through 5)	\$ <u>5,769,567</u>	\$ <u>5,800,419</u>
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	\$ <u>(See Schedule 1)</u>	\$ <u>1,866</u>
8. SUBTOTAL	\$ <u>5,769,567</u>	\$ <u>5,802,285</u> (To Schedule 2)
9. Coinsurance (Adj 13)	\$ <u>(5,311)</u>	\$ <u>(26,353)</u>
10. Patient and Third Party Liability (Adj 13)	\$ <u>(5,000)</u>	\$ <u>(10,445)</u>
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ <u><u>5,759,256</u></u>	\$ <u><u>5,765,487</u></u> (To Schedule 1)

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:  
ST. HELENA HOSPITAL - CLEARLAKEFiscal Period Ended:  
DECEMBER 31, 2009Provider NPI:  
1124018031

## GENERAL SERVICE UNIT NET OF SWING-BED COSTS

REPORTED	AUDITED
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## INPATIENT DAYS

1. Total Inpatient Days (include private & swing-bed) (Adj )	5,202	5,202
2. Inpatient Days (include private, exclude swing-bed)	4,822	4,822
3. Private Room Days (exclude swing-bed private room) (Adj )	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj )	4,822	4,822
5. Medicare NF Swing-Bed Days through Dec 31 (Adj )	0	0
6. Medicare NF Swing-Bed Days after Dec 31 (Adj )	380	380
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) (Adjs 9,14)	1,488.00	1,503.50

## SWING-BED ADJUSTMENT

17. Medicare NF Swing-Bed Rates through Dec 31 (Adj )	\$ 0.00	\$ 0.00
18. Medicare NF Swing-Bed Rates after Dec 31(Adj )	\$ 0.00	\$ 0.00
19. Medi-Cal NF Swing-Bed Rates through July 31(Adj )	\$ 0.00	\$ 0.00
20. Medi-Cal NF Swing-Bed Rates after July 31(Adj )	\$ 0.00	\$ 0.00
21. Total Routine Serv Cost (Sch 8, Line 25, Col 27)	\$ 8,272,786	\$ 8,269,042
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)	\$ 604,318	\$ 604,318
27. Inpatient Routine Cost Net of Swing-Bed (L 21 minus L 26)	\$ 7,668,468	\$ 7,664,724

## PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 18,885,298	\$ 18,885,298
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 18,885,298	\$ 18,885,298
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 0.406055	\$ 0.405857
32. Average Private Room Per Diem Charge (L 29 / L 3)	\$ 0.00	\$ 0.00
33. Average Semi-Private Room Per Diem Charge (L 30 / L 4)	\$ 3,916.49	\$ 3,916.49
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)	\$ 7,668,468	\$ 7,664,724

## PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 1,590.31	\$ 1,589.53
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 2,366,381	\$ 2,389,858
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 1,081,153	\$ 1,077,219
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 3,447,534	\$ 3,467,077

( To Schedule 3 )

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:  
ST. HELENA HOSPITAL - CLEARLAKEFiscal Period Ended:  
DECEMBER 31, 2009Provider NPI:  
1124018031

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
<b>NURSERY</b>		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 609,067	\$ 608,795
2. Total Inpatient Days (Adj)	365	365
3. Average Per Diem Cost	\$ 1,668.68	\$ 1,667.93
4. Medi-Cal Inpatient Days (Adj 9)	319.00	318.00
5. Cost Applicable to Medi-Cal	\$ 532,309	\$ 530,402
<b>INTENSIVE CARE UNIT</b>		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 2,986,894	\$ 2,985,541
7. Total Inpatient Days (Adj)	1,317	1,317
8. Average Per Diem Cost	\$ 2,267.95	\$ 2,266.93
9. Medi-Cal Inpatient Days (Adjs 9,14)	242.00	240.75
10. Cost Applicable to Medi-Cal	\$ 548,844	\$ 545,763
<b>CORONARY CARE UNIT</b>		
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
<b>NEONATAL INTENSIVE 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 10)	\$ 0.00	\$ 351.26
27. Medi-Cal Inpatient Days (Adj 10)	0	3
28. Cost Applicable to Medi-Cal	\$ 0	\$ 1,054
<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)	\$ 1,081,153	\$ 1,077,219

(To Schedule 4)

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:  
ST. HELENA HOSPITAL - CLEARLAKE

Fiscal Period Ended:  
DECEMBER 31, 2009

Provider NPI:  
1124018031

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
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:  
ST. HELENA HOSPITAL - CLEARLAKE

Fiscal Period Ended:  
DECEMBER 31, 2009

	TRIAL BALANCE EXPENSES	ALLOC COST 4.08	EMPLOYEE BENEFITS 5.00	COMMU- NICATION COST 6.10	DATA PROCESSING COST 0.00	PURCHASING ADMITTING COST 6.20	ADMITTING COST 6.30	PATIENT ACCTG COST 6.40	ALLOC COST 6.06	ALLOC COST 6.07	ALLOC COST 6.08	ACCUMULATE COST	ADMINIS- TRATIVE & GENERAL 6.00
<b>ANCILLARY COST CENTERS</b>													
37.00	Operating Room	0	14,103	5,411	0	57,534	58,732	143,046	0	0	0	2,235,943	318,576
38.00	Recovery Room	0	1,155	601	0	561	6,346	11,608	0	0	0	173,727	24,752
39.00	Delivery Room and Labor Room	0	3,985	1,804	0	1,708	18,433	13,827	0	0	0	545,041	77,657
40.00	Anesthesiology	0	2,340	601	0	2,370	11,501	23,485	0	0	0	365,799	52,119
41.00	Radiology - Diagnostic	0	8,951	4,209	0	9,059	9,442	80,327	0	0	0	1,461,306	208,206
41.01	Cat Scan	0	2,249	601	0	16,903	26,998	139,308	0	0	0	909,199	129,542
41.02	Ultra Sound	0	2,765	601	0	76	3,948	27,385	0	0	0	310,107	44,184
41.03	MRI	0	417	0	0	16	2,998	26,490	0	0	0	668,600	95,262
43.00	Radioisotope	0	1,746	601	0	159	1,871	23,134	0	0	0	336,214	47,904
44.00	Laboratory	0	18,049	4,209	0	14,883	43,826	145,737	0	0	0	3,254,396	463,685
44.01	Pathological Lab	0	0	0	0	0	0	0	0	0	0	0	0
46.00	Whole Blood	0	228	601	0	25,345	1,306	1,425	0	0	0	201,558	28,718
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	9,167	3,006	0	5,627	61,973	57,800	0	0	0	1,203,794	171,516
50.00	Physical Therapy	0	6,588	0	0	6,101	12,200	31,559	0	0	0	790,224	112,591
51.00	Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0
52.00	Speech Pathology	0	410	0	0	17	1,124	946	0	0	0	41,260	5,879
53.00	Electrocardiology	0	6,772	601	0	3,852	13,615	67,394	0	0	0	1,057,754	150,708
53.01	Cardiac Rehab	0	769	0	0	254	0	1,909	0	0	0	180,539	25,723
55.00	Medical Supplies Charged to Patients	0	0	0	0	69,845	18,724	20,340	0	0	0	518,494	73,875
56.00	Drugs Charged to Patients	0	0	0	0	0	51,999	59,222	0	0	0	938,539	133,723
57.00	Renal Dialysis	0	0	0	0	0	0	0	0	0	0	0	0
58.00	ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
58.02	Infusion Service	0	0	0	0	0	0	0	0	0	0	0	0
59.01		0	0	0	0	0	0	0	0	0	0	0	0
59.02		0	0	0	0	0	0	0	0	0	0	0	0
59.03		0	0	0	0	0	0	0	0	0	0	0	0
60.00	Clinic	0	0	0	0	0	0	0	0	0	0	0	0
61.00	Emergency	0	23,161	3,006	0	35,959	26,533	266,431	0	0	0	3,350,525	477,381
62.00	Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
63.50	RHC	0	37,373	1,202	0	36,606	0	0	0	0	0	5,213,925	742,878
63.51	RHC II	0	4,347	0	0	13,005	0	0	0	0	0	617,885	88,036
63.52	RHC III	0	0	0	0	0	0	0	0	0	0	0	0
63.53	RHC IV	0	0	0	0	0	0	0	0	0	0	0	0
63.54	RHC V	0	4,958	0	0	3,406	0	0	0	0	0	601,699	85,730
71.00	Home Health Agency	0	0	0	0	0	0	0	0	0	0	0	0
86.00		0	0	0	0	0	0	0	0	0	0	0	0
<b>NONREIMBURSABLE COST CENTERS</b>													
96.00	Gift, Flower, Coffee Shop and Canteen	0	0	0	0	0	0	0	0	0	0	2,822	402
97.00	Research	0	0	0	0	0	0	0	0	0	0	0	0
98.00	Physicians' Private Office	0	117	0	0	0	0	0	0	0	0	212,840	30,325
99.00	Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
99.01	Marketing	0	0	601	0	5,033	0	0	0	0	0	115,366	16,437
99.02	HIV Serviceis	0	0	0	0	0	0	0	0	0	0	0	0
99.03	Women Service Line	0	0	0	0	0	0	0	0	0	0	0	0
99.04	Community Health Education	0	0	0	0	0	0	0	0	0	0	0	0
99.05	Lifetime	0	0	0	0	0	0	0	0	0	0	0	0
99.06	Public Relations	0	0	0	0	0	0	0	0	0	0	0	0
100.00	Adult Day Health Care	0	0	0	0	0	0	0	0	0	0	0	0
100.01	Foundation	0	0	0	0	0	0	0	0	0	0	0	0
100.02	Guest Room	0	0	0	0	0	0	0	0	0	0	0	0
100.03	Other Nonreimbursable Cost Ctr	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL		0	266,264	98,604	0	461,531	784,685	1,412,343	0	0	0	44,921,803	5,602,235



Provider Name:  
ST. HELENA HOSPITAL - CLEARLAKE

Fiscal Period Ended:  
DECEMBER 31, 2009

TRIAL BALANCE EXPENSES	MAINT & REPAIRS 7.00	OPER PLANT 8.00	LAUNDRY & LINEN 9.00	HOUSEKEEP 10.00	DIETARY 11.00	CAFE 12.00	MAINT OF PERSONNEL 13.00	NURSING ADMIN 14.00	CENTRAL SERVICE & SUPPLY 15.00	PHARMACY 16.00	MEDICAL RECORDS & LIBRARY 17.00	SOCIAL SERVICE 18.00
<b>ANCILLARY COST CENTERS</b>												
37.00 Operating Room	124,986	58,719	24,977	62,260	513	40,953	0	150,206	57,002	11,698	74,332	0
38.00 Recovery Room	43,856	20,604	0	21,845	0	3,128	0	21,311	622	0	10,700	0
39.00 Delivery Room and Labor Room	33,337	15,662	7,409	49,808	0	10,270	0	61,240	1,202	0	15,158	0
40.00 Anesthesiology	0	0	0	0	0	4,395	0	20,201	2,541	0	1,378	0
41.00 Radiology - Diagnostic	125,094	58,770	13,803	40,196	0	38,164	0	0	3,913	14,850	61,767	0
41.01 Cat Scan	27,511	12,925	12,963	8,738	0	9,129	0	0	0	0	8,268	0
41.02 Ultra Sound	0	0	6,808	0	0	6,382	0	0	88	0	16,455	0
41.03 MRI	0	0	0	0	0	3,297	0	0	20	0	0	0
43.00 Radioisotope	17,370	8,160	0	5,680	0	6,170	0	0	48	0	0	0
44.00 Laboratory	64,192	30,158	0	37,356	0	88,965	0	0	712	4	176,386	0
44.01 Pathological Lab	0	0	0	0	0	0	0	0	0	0	0	0
46.00 Whole Blood	5,394	2,534	0	3,058	0	1,141	0	0	172	0	1,621	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	8,307	3,903	0	5,024	0	27,091	0	69	5,149	26	33,234	0
50.00 Physical Therapy	12,083	5,677	12,354	874	0	7,227	0	0	3,103	21	1,135	0
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0
52.00 Speech Pathology	0	0	0	0	0	1,057	0	0	21	0	0	0
53.00 Electrocardiology	42,615	20,021	9,921	10,486	0	20,033	0	26,226	3,185	0	20,022	0
53.01 Cardiac Rehab	11,220	5,271	32	2,621	0	0	0	2,860	106	0	0	0
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	99,501	0	0	0
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	771,687	1,540	0
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	0	0
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
58.02 Infusion Service	0	0	0	0	0	0	0	0	0	0	0	0
59.01	0	0	0	0	0	0	0	0	0	0	0	0
59.02	0	0	0	0	0	0	0	0	0	0	0	0
59.03	0	0	0	0	0	0	0	0	0	0	0	0
60.00 Clinic	0	0	0	0	0	0	0	0	0	0	0	0
61.00 Emergency	96,936	45,541	71,903	153,137	14,869	86,683	0	369,815	39,032	673	71,170	7,312
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
63.50 RHC	0	0	2,605	0	0	0	0	0	17,829	81,410	0	0
63.51 RHC II	0	0	0	0	0	0	0	0	1,999	8,816	0	0
63.52 RHC III	0	0	0	0	0	0	0	0	0	0	0	0
63.53 RHC IV	0	0	0	0	0	0	0	0	0	0	0	0
63.54 RHC V	0	0	0	0	0	0	0	0	775	18,622	0	0
71.00 Home Health Agency	0	0	0	0	0	0	0	0	0	0	0	0
86.00	0	0	0	0	0	0	0	0	0	0	0	0
<b>NONREIMBURSABLE COST CENTERS</b>												
96.00 Gift, Flower, Coffee Shop and Canteen	3,021	1,419	0	0	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	8,869	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 Marketing	0	0	0	0	0	338	0	0	9	0	0	0
99.02 HIV Services	0	0	0	0	0	0	0	0	0	0	0	0
99.03 Women Service Line	0	0	0	0	0	0	0	0	0	0	0	0
99.04 Community Health Education	0	0	0	0	0	0	0	0	0	0	0	0
99.05 Lifetime	0	0	0	0	0	0	0	0	0	0	0	0
99.06 Public Relations	0	0	0	0	0	0	0	0	0	0	0	0
100.00 Adult Day Health Care	0	0	0	0	0	0	0	0	0	0	0	0
100.01 Foundation	0	0	0	0	0	0	0	0	0	0	0	0
100.02 Guest Room	0	0	0	0	0	0	0	0	0	0	0	0
100.03 Other Nonreimbursable Cost Ctr	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	<u>1,337,576</u>	<u>593,631</u>	<u>272,782</u>	<u>707,355</u>	<u>936,395</u>	<u>657,453</u>	<u>0</u>	<u>1,551,914</u>	<u>266,097</u>	<u>908,601</u>	<u>993,710</u>	<u>73,123</u>



Provider Name:  
ST. HELENA HOSPITAL - CLEARLAKE

Fiscal Period Ended:  
DECEMBER 31, 2009

TRIAL BALANCE EXPENSES	ALLOC COST 19.00	ALLOC COST 19.02	ALLOC COST 19.03	NON-PHYSICIAN ANESTH 21.00	NURSING SCHOOL 21.01	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	3,160,165		3,160,165
38.00 Recovery Room	0	0	0	0	0	0	0	0	320,545		320,545
39.00 Delivery Room and Labor Room	0	0	0	0	0	0	0	0	816,784		816,784
40.00 Anesthesiology	0	0	0	0	0	0	0	0	446,432		446,432
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	2,026,070		2,026,070
41.01 Cat Scan	0	0	0	0	0	0	0	0	1,118,275		1,118,275
41.02 Ultra Sound	0	0	0	0	0	0	0	0	384,024		384,024
41.03 MRI	0	0	0	0	0	0	0	0	767,178		767,178
43.00 Radioisotope	0	0	0	0	0	0	0	0	421,546		421,546
44.00 Laboratory	0	0	0	0	0	0	0	0	4,115,854		4,115,854
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	244,197		244,197
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	1,458,115		1,458,115
50.00 Physical Therapy	0	0	0	0	0	0	0	0	945,289		945,289
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	48,216		48,216
53.00 Electrocardiology	0	0	0	0	0	0	0	0	1,360,970		1,360,970
53.01 Cardiac Rehab	0	0	0	0	0	0	0	0	228,374		228,374
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	691,870		691,870
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	1,845,488		1,845,488
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0		0
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0		0
58.02 Infusion Service	0	0	0	0	0	0	0	0	0		0
59.01	0	0	0	0	0	0	0	0	0		0
59.02	0	0	0	0	0	0	0	0	0		0
59.03	0	0	0	0	0	0	0	0	0		0
60.00 Clinic	0	0	0	0	0	0	0	0	0		0
61.00 Emergency	0	0	0	0	0	0	0	0	4,784,976		4,784,976
62.00 Observation Beds	0	0	0	0	0	0	0	0	0		0
63.50 RHC	0	0	0	0	0	0	0	0	6,058,647		6,058,647
63.51 RHC II	0	0	0	0	0	0	0	0	716,736		716,736
63.52 RHC III	0	0	0	0	0	0	0	0	0		0
63.53 RHC IV	0	0	0	0	0	0	0	0	0		0
63.54 RHC V	0	0	0	0	0	0	0	0	706,825		706,825
71.00 Home Health Agency	0	0	0	0	0	0	0	0	0		0
86.00	0	0	0	0	0	0	0	0	0		0
<b>NONREIMBURSABLE COST CENTERS</b>											
96.00 Gift, Flower, Coffee Shop and Canteen	0	0	0	0	0	0	0	0	7,664		7,664
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	252,035		252,035
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0		0
99.01 Marketing	0	0	0	0	0	0	0	0	132,150		132,150
99.02 HIV Serviceis	0	0	0	0	0	0	0	0	0		0
99.03 Women Service Line	0	0	0	0	0	0	0	0	0		0
99.04 Community Health Education	0	0	0	0	0	0	0	0	0		0
99.05 Lifetime	0	0	0	0	0	0	0	0	0		0
99.06 Public Relations	0	0	0	0	0	0	0	0	0		0
100.00 Adult Day Health Care	0	0	0	0	0	0	0	0	0		0
100.01 Foundation	0	0	0	0	0	0	0	0	0		0
100.02 Guest Room	0	0	0	0	0	0	0	0	0		0
100.03 Other Nonreimbursable Cost Ctr	0	0	0	0	0	0	0	0	0		0
TOTAL	0	0	0	0	0	0	0	0	44,921,803	0	44,921,803





Provider Name:  
ST. HELENA HOSPITAL - CLEARLAKE

Fiscal Period Ended:  
DECEMBER 31, 2009

	EMP BENE (GROSS SALARIES) 5.00	COMMUNI- CATION (NO OF PHONES) 6.10	DATA PROCESSING 0.00	PURCHASING (COSTS REQUIS) 6.20	ADMITTING (INPATIENT REVENUE) 6.30	PATIENT ACCTG (GROSS REV) 6.40 (Adj 2) (Adj 3)	STAT 6.06	STAT 6.07	STAT 6.08	ADM & GEN (ACCUM COST)	MAINT & REPAIRS (SQ FT) 7.00
<b>GENERAL SERVICE COST CENTERS</b>											
1.00	Old Capital Related Costs - Building and Fixtures										
2.00	Old Capital Related Costs - Movable Equipment										
3.00	New Capital Related Costs - Building and Fixtures										
4.00	New Capital Related Costs - Movable Equipment										
4.01											
4.02											
4.03											
4.04											
4.05											
4.06											
4.07											
4.08											
5.00	Employee Benefits										
6.10	Communications	44,737									
0.00											
6.20	Purchasing/Receiving	167,984	2								
6.30	Patient Admitting	439,315	7	20,226							
6.40	Patient Accounting	690,909	19	26,489							
6.06											
6.07											
6.08											
6.00	Administrative and General	232,559	21	118,081							
7.00	Maintenance and Repairs	285,670	3	89,487					1,170,766		
8.00	Operation of Plant		3	5,697					454,818		1,372
9.00	Laundry and Linen Service	18,259		63,812					227,104		168
10.00	Housekeeping	372,411		74,117					606,371		184
11.00	Dietary	259,167	4	181,141					690,170		1,402
12.00	Cafeteria								0		
13.00	Maintenance of Personnel								0		
14.00	Nursing Administration	555,491	4	31,501					1,299,855		402
15.00	Central Services and Supply	48,952	1	69,531					206,954		245
16.00	Pharmacy	472,600	2	10,385					732,195		460
17.00	Medical Records and Library	350,630	10	10,067					743,358		1,305
18.00	Social Service	28,202	2	3,399					51,593		140
19.00									0		
19.02									0		
19.03									0		
21.00	Nursing School								0		
21.01	Clinical Pastoral Education								0		
22.00	Intern and Res Service - Salary and Fringes								0		
23.00	Intern and Res - Other Program								0		
24.00	Paramedical Ed Program								0		
<b>INPATIENT ROUTINE COST CENTERS</b>											
25.00	Adults and Pediatrics (Gen Routine)	2,976,397	31	122,043	18,888,169	19,030,497			5,425,437		5,629
26.00	Intensive Care Unit	1,173,172	7	63,688	9,142,746	9,142,746			1,994,368		1,726
27.00	Coronary Care Unit								0		
28.00	Neonatal Intensive Care Unit								0		
29.00	Surgical Intensive Care								0		
31.00	Subprovider								0		
31.01	Subprovider 2 Psych								0		
32.00									0		
33.00	Nursery	216,138	2	8,806	1,055,440	1,055,440			409,023		345
34.00	Medicare Certified Nursing Facility								0		
35.00	Distinct Part Nursing Facility								0		
36.00	Adult Subacute Care Unit								0		
36.01	Subacute Care Unit II								0		
36.02	Transitional Care Unit								0		

Provider Name:  
ST. HELENA HOSPITAL - CLEARLAKE

Fiscal Period Ended:  
DECEMBER 31, 2009

	EMP BENE (GROSS SALARIES) 5.00	COMMUNI- CATION (NO OF PHONES) 6.10	DATA PROCESSING 0.00	PURCHASING (COSTS REQUIS) 6.20	ADMITTING (INPATIENT REVENUE) 6.30	PATIENT ACCTG (GROSS REV) 6.40 (Adj 2) (Adj 3)	STAT 6.06	STAT 6.07	STAT 6.08	ADM & GEN (ACCUM COST)	MAINT & REPAIRS (SQ FT) 7.00	
<b>ANCILLARY COST CENTERS</b>												
37.00	Operating Room	1,007,721	9		337,392	4,135,166	15,429,969			2,235,943	2,317	
38.00	Recovery Room	82,561	1		3,291	446,807	1,252,143			173,727	813	
39.00	Delivery Room and Labor Room	284,721	3		10,016	1,297,842	1,491,507			545,041	618	
40.00	Anesthesiology	167,194	1		13,899	809,768	2,533,295			365,799		
41.00	Radiology - Diagnostic	639,574	7		53,127	664,767	8,664,660			1,461,306	2,319	
41.01	Cat Scan	160,665	1		99,126	1,900,881	15,026,690			909,199	510	
41.02	Ultra Sound	197,594	1		445	277,972	2,953,894			310,107		
41.03	MRI	29,809			93	211,092	2,857,447			668,600		
43.00	Radioisotope	124,739	1		930	131,707	2,495,343			336,214	322	
44.00	Laboratory	1,289,646	7		87,275	3,085,649	15,720,183			3,254,396	1,190	
44.01	Pathological Lab									0		
46.00	Whole Blood	16,307	1		148,632	91,965	153,679			201,558	100	
47.00	Blood Storing and Processing									0		
48.00	Intravenous Therapy									0		
49.00	Respiratory Therapy	654,990	5		33,001	4,363,336	6,234,657			1,203,794	154	
50.00	Physical Therapy	470,741			35,776	858,983	3,404,192			790,224	224	
51.00	Occupational Therapy									0		
52.00	Speech Pathology	29,303			97	79,126	102,084			41,260		
53.00	Electrocardiology	483,915	1		22,587	958,586	7,269,531			1,057,754	790	
53.01	Cardiac Rehab	54,975			1,490		205,870			180,539	208	
55.00	Medical Supplies Charged to Patients				409,585	1,318,332	2,193,993			518,494		
56.00	Drugs Charged to Patients					3,661,145	6,388,146			938,539		
57.00	Renal Dialysis									0		
58.00	ASC (Non-Distinct Part)									0		
58.02	Infusion Service									0		
59.01										0		
59.02										0		
59.03										0		
60.00	Clinic									0		
61.00	Emergency	1,654,931	5		210,873	1,868,105	28,739,126			3,350,525	1,797	
62.00	Observation Beds									0		
63.50	RHC	2,670,479	2		214,668					5,213,925		
63.51	RHC II	310,631			76,265					617,885		
63.52	RHC III									0		
63.53	RHC IV									0		
63.54	RHC V	354,256			19,975					601,699		
71.00	Home Health Agency									0		
86.00										0		
<b>NONREIMBURSABLE COST CENTERS</b>												
96.00	Gift, Flower, Coffee Shop and Canteen									2,822	56	
97.00	Research									0		
98.00	Physicians' Private Office	8,391								212,840		
99.00	Nonpaid Workers									0		
99.01	Marketing		1		29,517					115,366		
99.02	HIV Services									0		
99.03	Women Service Line									0		
99.04	Community Health Education									0		
99.05	Lifetime									0		
99.06	Public Relations									0		
100.00	Adult Day Health Care									0		
100.01	Foundation									0		
100.02	Guest Room									0		
100.03	Other Nonreimbursable Cost Ctr									0		
<b>TOTAL</b>												
		19,025,736	164	0	2,706,530	55,247,584	152,345,092	0	0	0	39,319,568	24,796
<b>COST TO BE ALLOCATED</b>												
		266,264	98,604	0	461,531	784,685	1,412,343	0	0	0	5,602,235	1,337,576
<b>UNIT COST MULTIPLIER - SCH 8</b>												
		0.013995	601.241175	0.000000	0.170525	0.014203	0.009271	0.000000	0.000000	0.000000	0.142480	53.943226



Provider Name:  
ST. HELENA HOSPITAL - CLEARLAKE

Fiscal Period Ended:  
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	OPER PLANT (SQ FT) 8.00	LAUNDRY & LINEN (LB LNDRY) 9.00	HOUSE- KEEPING (HR SERV) 10.00	DIETARY (MEALS SERVED) 11.00	CAFETERIA (EM MEALS SERVED) 12.00	MAINT OF PERSONNEL (# HOUSED) 13.00	NURSING ADMIN (NURSE HR) 14.00	CENT SERV & SUPPLY (CST REQ) 15.00	PHARMACY (COSTS REQUIS) 16.00	MED REC (TIME SPENT) 17.00	SOC SERV (TIME SPENT) 18.00	STAT 19.00	
<b>ANCILLARY COST CENTERS</b>													
37.00	Operating Room	2,317	14,668	285	39	969	10,819	262,670	12,553	917			
38.00	Recovery Room	813		100		74	1,535	2,867		132			
39.00	Delivery Room and Labor Room	618	4,351	228		243	4,411	5,540		187			
40.00	Anesthesiology					104	1,455	11,707		17			
41.00	Radiology - Diagnostic	2,319	8,106	184		903		18,033	15,936	762			
41.01	Cat Scan	510	7,613	40		216				102			
41.02	Ultra Sound		3,998			151		406		203			
41.03	MRI					78		93					
43.00	Radioisotope	322		26		146		219					
44.00	Laboratory	1,190		171		2,105		3,283	4	2,176			
44.01	Pathological Lab												
46.00	Whole Blood	100		14		27		794		20			
47.00	Blood Storing and Processing												
48.00	Intravenous Therapy												
49.00	Respiratory Therapy	154		23		641	5	23,729	28	410			
50.00	Physical Therapy	224	7,255	4		171		14,301	22	14			
51.00	Occupational Therapy												
52.00	Speech Pathology					25		97					
53.00	Electrocardiology	790	5,826	48		474	1,889	14,676		247			
53.01	Cardiac Rehab	208	19	12			206	490					
55.00	Medical Supplies Charged to Patients							458,513					
56.00	Drugs Charged to Patients								828,104	19			
57.00	Renal Dialysis												
58.00	ASC (Non-Distinct Part)												
58.02	Infusion Service												
59.01													
59.02													
59.03													
60.00	Clinic												
61.00	Emergency	1,797	42,226	701	1,130	2,051	26,637	179,865	722	878	104		
62.00	Observation Beds												
63.50	RHC		1,530					82,159	87,362				
63.51	RHC II							9,210	9,461				
63.52	RHC III												
63.53	RHC IV												
63.54	RHC V							3,571	19,983				
71.00	Home Health Agency												
86.00													
<b>NONREIMBURSABLE COST CENTERS</b>													
96.00	Gift, Flower, Coffee Shop and Canteen	56											
97.00	Research												
98.00	Physicians' Private Office				674								
99.00	Nonpaid Workers												
99.01	Marketing					8		42					
99.02	HIV Services												
99.03	Women Service Line												
99.04	Community Health Education												
99.05	Lifetime												
99.06	Public Relations												
100.00	Adult Day Health Care												
100.01	Foundation												
100.02	Guest Room												
100.03	Other Nonreimbursable Cost Ctr												
TOTAL		23,424	160,196	3,238	71,164	15,556	0	111,781	1,226,206	975,028	12,259	1,040	0
COST TO BE ALLOCATED		593,631	272,782	707,355	936,395	657,453	0	1,551,914	266,097	908,601	993,710	73,123	0
UNIT COST MULTIPLIER - SCH 8		25.342836	1.702803	218.454430	13.158266	42.263614	0.000000	13.883520	0.217008	0.931872	81.059604	70.310755	0.000000

Provider Name:  
ST. HELENA HOSPITAL - CLEARLAKE

Fiscal Period Ended:  
DECEMBER 31, 2009

STAT	STAT	NONPHY ANESTH (ASG TIME)	NURSE SCHOOL (ASG TIME)	I&R-SAL & FRINGES (ASG TIME)	I&R-PRG COST (ASG TIME)	PARAMED EDUCAT (ASG TIME)
19.02	19.03	21.00	21.01	22.00	23.00	24.00

**GENERAL SERVICE COST CENTERS**

1.00 Old Capital Related Costs - Building and Fixtures  
 2.00 Old Capital Related Costs - Movable Equipment  
 3.00 New Capital Related Costs - Building and Fixtures  
 4.00 New Capital Related Costs - Movable Equipment  
 4.01  
 4.02  
 4.03  
 4.04  
 4.05  
 4.06  
 4.07  
 4.08  
 5.00 Employee Benefits  
 6.10 Communications  
 0.00  
 6.20 Purchasing/Receiving  
 6.30 Patient Admitting  
 6.40 Patient Accounting  
 6.06  
 6.07  
 6.08  
 6.00 Administrative and General  
 7.00 Maintenance and Repairs  
 8.00 Operation of Plant  
 9.00 Laundry and Linen Service  
 10.00 Housekeeping  
 11.00 Dietary  
 12.00 Cafeteria  
 13.00 Maintenance of Personnel  
 14.00 Nursing Administration  
 15.00 Central Services and Supply  
 16.00 Pharmacy  
 17.00 Medical Records and Library  
 18.00 Social Service  
 19.00  
 19.02  
 19.03  
 21.00 Nursing School  
 21.01 Clinical Pastoral Education  
 22.00 Intern and Res Service - Salary and Fringes  
 23.00 Intern and Res - Other Program  
 24.00 Paramedical Ed Program  
**INPATIENT ROUTINE COST CENTERS**  
 25.00 Adults and Pediatrics (Gen Routine)  
 26.00 Intensive Care Unit  
 27.00 Coronary Care Unit  
 28.00 Neonatal Intensive Care Unit  
 29.00 Surgical Intensive Care  
 31.00 Subprovider  
 31.01 Subprovider 2 Psych  
 32.00  
 33.00 Nursery  
 34.00 Medicare Certified Nursing Facility  
 35.00 Distinct Part Nursing Facility  
 36.00 Adult Subacute Care Unit  
 36.01 Subacute Care Unit II  
 36.02 Transitional Care Unit



## TRIAL BALANCE OF EXPENSES

Provider Name:  
ST. HELENA HOSPITAL - CLEARLAKE

Fiscal Period Ended:  
DECEMBER 31, 2009

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	<b>GENERAL SERVICE COST CENTERS</b>			
1.00	Old Capital Related Costs - Building and Fixtures	\$	\$ 0	\$ 0
2.00	Old Capital Related Costs - Movable Equipment		0	0
3.00	New Capital Related Costs - Building and Fixtures	1,541,708	0	1,541,708
4.00	New Capital Related Costs - Movable Equipment	262,397	0	262,397
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	193,704	0	193,704
6.10	Communications	95,458	0	95,458
			0	0
6.20	Purchasing/Receiving	442,861	0	442,861
6.30	Patient Admitting	765,840	0	765,840
6.40	Patient Accounting	1,326,266	0	1,326,266
6.06			0	0
6.07			0	0
6.08			0	0
6.00	Administrative and General	5,193,106	(19,848)	5,173,258
7.00	Maintenance and Repairs	1,143,713	0	1,143,713
8.00	Operation of Plant	382,909	0	382,909
9.00	Laundry and Linen Service	207,502	0	207,502
10.00	Housekeeping	579,249	0	579,249
11.00	Dietary	582,603	0	582,603
12.00	Cafeteria		0	0
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	1,264,048	0	1,264,048
15.00	Central Services and Supply	181,466	0	181,466
16.00	Pharmacy	699,429	0	699,429
17.00	Medical Records and Library	664,964	0	664,964
18.00	Social Service	42,362	0	42,362
19.00			0	0
19.02			0	0
19.03			0	0
21.00	Nursing School		0	0
21.01	Clinical Pastoral Education		0	0
22.00	Intern and Res Service - Salary and Fringes		0	0
23.00	Intern and Res - Other Program		0	0
24.00	Paramedical Ed Program		0	0
	<b>INPATIENT ROUTINE COST CENTERS</b>			
25.00	Adults and Pediatrics (Gen Routine)	4,615,996	0	4,615,996
26.00	Intensive Care Unit	1,661,294	0	1,661,294
27.00	Coronary Care Unit		0	0
28.00	Neonatal Intensive Care Unit		0	0
29.00	Surgical Intensive Care		0	0
31.00	Subprovider		0	0
31.01	Subprovider 2 Psych		0	0
32.00			0	0
33.00	Nursery	361,135	0	361,135
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. HELENA HOSPITAL - CLEARLAKE

Fiscal Period Ended:  
DECEMBER 31, 2009

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	<b>ANCILLARY COST CENTERS</b>			
37.00	Operating Room	\$ 1,840,365	\$ 0	\$ 1,840,365
38.00	Recovery Room	112,488	0	112,488
39.00	Delivery Room and Labor Room	474,143	0	474,143
40.00	Anesthesiology	325,501	0	325,501
41.00	Radiology - Diagnostic	1,232,465	0	1,232,465
41.01	Cat Scan	697,441	0	697,441
41.02	Ultra Sound	275,332	0	275,332
41.03	MRI	638,678	0	638,678
43.00	Radioisotope	292,479	0	292,479
44.00	Laboratory	2,967,731	0	2,967,731
44.01	Pathological Lab		0	0
46.00	Whole Blood	167,613	0	167,613
47.00	Blood Storing and Processing		0	0
48.00	Intravenous Therapy		0	0
49.00	Respiratory Therapy	1,058,462	0	1,058,462
50.00	Physical Therapy	722,489	0	722,489
51.00	Occupational Therapy		0	0
52.00	Speech Pathology	38,763	0	38,763
53.00	Electrocardiology	925,713	0	925,713
53.01	Cardiac Rehab	167,126	0	167,126
55.00	Medical Supplies Charged to Patients	409,585	0	409,585
56.00	Drugs Charged to Patients	827,317	0	827,317
57.00	Renal Dialysis		0	0
58.00	ASC (Non-Distinct Part)		0	0
58.02	Infusion Service		0	0
59.01			0	0
59.02			0	0
59.03			0	0
60.00	Clinic		0	0
61.00	Emergency	2,904,885	0	2,904,885
62.00	Observation Beds		0	0
63.50	RHC	5,138,743	0	5,138,743
63.51	RHC II	600,533	0	600,533
63.52	RHC III		0	0
63.53	RHC IV		0	0
63.54	RHC V	593,335	0	593,335
71.00	Home Health Agency		0	0
86.00			0	0
	<b>SUBTOTAL</b>	\$ 44,619,197	\$ (19,848)	\$ 44,599,349
	<b>NONREIMBURSABLE COST CENTERS</b>			
96.00	Gift, Flower, Coffee Shop and Canteen		0	0
97.00	Research		0	0
98.00	Physicians' Private Office	212,723	0	212,723
99.00	Nonpaid Workers		0	0
99.01	Marketing	109,731	0	109,731
99.02	HIV Serviceis		0	0
99.03	Women Service Line		0	0
99.04	Community Health Education		0	0
99.05	Lifetime		0	0
99.06	Public Relations		0	0
100.00	Adult Day Health Care		0	0
100.01	Foundation		0	0
100.02	Guest Room		0	0
100.03	Other Nonreimbursable Cost Ctr		0	0
100.99	<b>SUBTOTAL</b>	\$ 322,454	\$ 0	\$ 322,454
101	<b>TOTAL</b>	\$ 44,941,651	\$ (19,848)	\$ 44,921,803

(To Schedule 8)



Provider Name:

Fiscal Period Ended:

ST. HELENA HOSPITAL - CLEARLAKE

DECEMBER 31, 2009

TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	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 Cat Scan	0											
41.02 Ultra Sound	0											
41.03 MRI	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											
53.01 Cardiac Rehab	0											
55.00 Medical Supplies Charged to Patients	0											
56.00 Drugs Charged to Patients	0											
57.00 Renal Dialysis	0											
58.00 ASC (Non-Distinct Part)	0											
58.02 Infusion Service	0											
59.01	0											
59.02	0											
59.03	0											
60.00 Clinic	0											
61.00 Emergency	0											
62.00 Observation Beds	0											
63.50 RHC	0											
63.51 RHC II	0											
63.52 RHC III	0											
63.53 RHC IV	0											
63.54 RHC V	0											
71.00 Home Health Agency	0											
86.00	0											
<b>NONREIMBURSABLE COST CENTERS</b>												
96.00 Gift, Flower, Coffee Shop and Canteen	0											
97.00 Research	0											
98.00 Physicians' Private Office	0											
99.00 Nonpaid Workers	0											
99.01 Marketing	0											
99.02 HIV Services	0											
99.03 Women Service Line	0											
99.04 Community Health Education	0											
99.05 Lifetime	0											
99.06 Public Relations	0											
100.00 Adult Day Health Care	0											
100.01 Foundation	0											
100.02 Guest Room	0											
100.03 Other Nonreimbursable Cost Ctr	0											
101.00 TOTAL	<u>(\$19,848)</u>	<u>(19,848)</u>	<u>0</u>									

(To Sch 10)

Provider Name							Fiscal Period		Provider NPI		Adjustments
ST. HELENA HOSPITAL - CLEARLAKE							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009		1124018031		15
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><u>ADJUSTMENT TO REPORTED COSTS</u></b>											
1	10A	A			6.50	7	Administrative and General To eliminate rent expense not related to patient care. 42 CFR 413.9(c)(3) CMS Pub. 15-1, Section 2102.3	\$5,193,106	(\$19,848)	\$5,173,258	

Provider Name							Fiscal Period		Provider NPI		Adjustments
ST. HELENA HOSPITAL - CLEARLAKE							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009		1124018031		15
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><u>ADJUSTMENTS TO REPORTED STATISTICS</u></b>											
2	9	B-1			44.00	6.4	Laboratory (Gross Revenue)	15,696,709	23,474	15,720,183	
	9	B-1			6.40	6.4	Total - Gross Revenue	152,288,871	23,474	152,312,345 *	
							To adjust gross revenue statistics in conjunction with audit adjustment number 4. 42 CFR 413.24 and 413.50 CMSP Pub. 15-1, Sections 2300, 2304, and 2306				
3	9	B-1			37.00	6.4	Operating Room (Gross Revenue)	15,397,222	32,747	15,429,969	
	9	B-1			6.40	6.4	Total - Gross Revenue	* 152,312,345	32,747	152,345,092	
							To adjust gross revenue statistics in conjunction with audit adjustment number 5. 42 CFR 413.24 and 413.50 CMSP Pub. 15-1, Sections 2300, 2304, and 2306				

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
ST. HELENA HOSPITAL - CLEARLAKE							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009		1124018031		15
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><u>ADJUSTMENTS TO REPORTED TOTAL CHARGES</u></b>											
4	5	C	I		44.00	8	Laboratory	\$15,696,709	\$23,474	\$15,720,183	
	N/A	C	I		101.00	8	Total	170,557,217	23,474	170,580,691 *	
							To adjust the reported Laboratory total charges to agree with the provider's records. 42 CFR 413.20, 413.24, 413.50, and 413.53 CMS Pub. 15-1, Sections 2102, 2202.4, 2206, 2300, 2302.6, 2304, and 2306				
5	5	C	I		37.00	8	Operating Room	\$15,397,222	\$32,747	\$15,429,969	
	N/A	C	I		101.00	8	Total	* 170,580,691	32,747	170,613,438	
							To adjust reported Operating Room total charges to agree with the provider's records. 42 CFR 413.20, 413.24, 413.50, and 413.53 CMS Pub. 15-1, Sections 2102, 2202.4, 2206, 2300, 2302.6, 2304, and 2306				

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
ST. HELENA HOSPITAL - CLEARLAKE							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009		1124018031		15
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 PROVIDER BASED PHYSICIANS</b>											
6	7	Not Reported					Electrocardiology (Remuneration)	\$0	\$263,154	\$263,154	
	7	Not Reported					Total	0	263,154	263,154	
7	7	Not Reported					Electrocardiology (Total Charges)	\$0	\$7,269,531	\$7,269,531	
	7	Not Reported					Total	0	7,269,531	7,269,531	
							To establish worksheet D-3 for provider-based physician services which are combined billed for proper cost determination. 42 CFR 413.5 CMS Pub. 15-1, Sections 2108 and 2182				
8	7	Not Reported					Medi-Cal Ancillary Charges - Electrocardiology	\$0	\$51,548	\$51,548	
	7	Not Reported					Medi-Cal Ancillary Charges - Total	0	51,548	51,548	
							To adjust Medi-Cal charges applicable to PBP reimbursement to agree with the following Fiscal Intermediary Payment Data: Service Period: January 1, 2009 through December 31, 2009 Payment Period: January 1, 2009 through June 5, 2012 Report Date: June 7, 2012 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2304, 2404, and 2408 CCR, Title 22, Section 51541				

Provider Name							Fiscal Period	Provider NPI	Adjustments	
ST. HELENA HOSPITAL - CLEARLAKE							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	1124018031	15	
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>										
9	4	D-1	I	XIX	9.00	1	Medi-Cal Inpatient Days - Adults and Pediatrics	1,488.00	21.00	1,509.00 *
	4A	D-1	II	XIX	42.00	4	Medi-Cal Inpatient Days - Nursery	319.00	(1.00)	318.00
	4A	D-1	II	XIX	43.00	4	Medi-Cal Inpatient Days - Intensive Care Unit	242.00	2.00	244.00 *
10	4A	Not Reported					Medi-Cal Administrative Days	0	3	3
	4A	Not Reported					Medi-Cal Administrative Day Rate	\$0.00	\$351.26	\$351.26
11	6	D-4		XIX	37.00	2	Medi-Cal Ancillary Charges - Operating Room	\$1,499,629	\$53,047	\$1,552,676
	6	D-4		XIX	38.00	2	Medi-Cal Ancillary Charges - Recovery Room	205,283	969	206,252
	6	D-4		XIX	39.00	2	Medi-Cal Ancillary Charges - Delivery Room and Labor Room	1,153,933	(15,924)	1,138,009
	6	D-4		XIX	40.00	2	Medi-Cal Ancillary Charges - Anesthesiology	344,325	8,139	352,464
	6	D-4		XIX	41.00	2	Medi-Cal Ancillary Charges - Radiology - Diagnostic	218,305	50,563	268,868
	6	D-4		XIX	41.01	2	Medi-Cal Ancillary Charges - CAT Scan	699,032	(5,259)	693,773
	6	D-4		XIX	41.02	2	Medi-Cal Ancillary Charges - MRI	27,238	(422)	26,816
	6	D-4		XIX	43.00	2	Medi-Cal Ancillary Charges - Radioisotope	56,776	2,140	58,916
	6	D-4		XIX	44.00	2	Medi-Cal Ancillary Charges - Laboratory	889,238	8,565	897,803
	6	D-4		XIX	46.00	2	Medi-Cal Ancillary Charges - Whole Blood and Packed Red Blood	30,540	592	31,132
	6	D-4		XIX	49.00	2	Medi-Cal Ancillary Charges - Respiratory Therapy	935,232	(4,211)	931,021
	6	D-4		XIX	50.00	2	Medi-Cal Ancillary Charges - Physical Therapy	84,248	(460)	83,788
	6	D-4		XIX	52.00	2	Medi-Cal Ancillary Charges - Speech Pathology	27,609	(426)	27,183
	6	D-4		XIX	53.00	2	Medi-Cal Ancillary Charges - Electrocardiology	139,328	(666)	138,662
	6	D-4		XIX	55.00	2	Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients	411,489	1,315	412,804
	6	D-4		XIX	56.00	2	Medi-Cal Ancillary Charges - Drugs Charge to Patients	1,043,948	4,521	1,048,469
	6	D-4		XIX	61.00	2	Medi-Cal Ancillary Charges - Emergency	776,461	5,720	782,181
	6	D-4		XIX	101.00	2	Medi-Cal Ancillary Charges - Total	8,707,084	57,384	8,764,468
12	2	E-3	III	XIX	10.00	1	Medi-Cal Routine Service Charges	\$7,473,032	\$750,554	\$8,223,586
	2	E-3	III	XIX	11.00	1	Medi-Cal Ancillary Service Charges	8,707,084	57,384	8,764,468

-Continued on next page-

Provider Name							Fiscal Period			Provider NPI		Adjustments
ST. HELENA HOSPITAL - CLEARLAKE							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009			1124018031		15
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>												
-Continued from previous page-												
13	3	E-3	III	XIX	33.00	1	Medi-Cal Deductibles	\$5,000	\$5,445	\$10,445		
	3	E-3	III	XIX	36.00	1	Medi-Cal Coinsurance	5,311	21,042	26,353		
	1	E-3	III	XIX	57.00	1	Medi-Cal Interim Payments	6,461,735	9,996	6,471,731		
<p style="text-align: center;">To adjust Medi-Cal Settlement Data to agree with the following                      Fiscal Intermediary Payment Data:                      Service Period: January 1, 2009 through December 31, 2009                      Payment Period: January 1, 2009 through June 5, 2012                      Report Date: June 7, 2012                      42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139                      CMS Pub. 15-1, Sections 2304, 2404, and 2408                      CCR, Title 22, Section 51541</p>												

Provider Name							Fiscal Period	Provider NPI	Adjustments		
ST. HELENA HOSPITAL - CLEARLAKE							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	1124018031	15		
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><u>ADJUSTMENTS TO OTHER MATTERS</u></b>											
14	4	D-1	I	XIX	9.00	1	Medi-Cal Inpatient Days - Adults and Pediatrics	*	1,509.00	(5.50)	1,503.50
	4A	D-1	II	XIX	43.00	4	Medi-Cal Inpatient Days - Intensive Care Unit	*	244.00	(3.25)	240.75
							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 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 14115				
15	1	E-3	III	XIX	50.00	1	Hospital Based Physician Combined Bill		\$5,044	(\$5,044)	\$0
							To reverse the reported Hospital Based Physician combined bill physician costs since the actual costs will be determined through the audit report. 42 CFR 413.20, 413.24, and 413.5 CMS Pub. 15-1, Sections 2108, 2182, 2300, and 2304				

\*Balance carried forward from prior/to subsequent adjustments