

**REPORT  
ON THE  
RATE SETTING AUDIT**

**RIDEOUT MEMORIAL HOSPITAL  
MARYSVILLE, CALIFORNIA  
PROVIDER NUMBERS: ZZR00133F / NPI 1720088354**

**FISCAL PERIOD ENDED  
JUNE 30, 2008**

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

**Section Chief: Steven Gary  
Audit Supervisor: Jeff Sandman  
Auditor: Deborah Manduca**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

November 1, 2011

Tom Frost  
Reimbursement Manager  
Rideout Memorial Hospital  
614 J Street  
Marysville, CA 95901

PROVIDER: RIDEOUT MEMORIAL HOSPITAL  
PROVIDER NO. ZZR00133F / NPI 1720088354  
FISCAL PERIOD ENDED JUNE 30, 2008

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 combined settlement for the fiscal period due the State in the amount of \$1,058,435 and the audited costs presented in the Summary of Findings represent 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(s) of Account Status, which may reflect tentative retroactive adjustment determinations, payments from the provider, and other financial transactions initiated by the Department. The Statement(s) of Account Status will be forwarded to the provider by the State's fiscal intermediary. Instructions regarding payment will be included with the Statement(s) of Account Status.

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

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

John Melton, Chief  
Office of Administrative Hearing 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 95899-7413

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

Assistant Chief Counsel  
Department of Health Care Services  
Office of Legal Services  
MS 0010  
1501 Capitol Avenue, Suite 71.5001  
Sacramento, CA 95814-5005  
(916) 440-7700

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

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

**Original Signed By**

Steven Gary, Chief  
Audits Section—Sacramento  
Financial Audits Branch

Certified

**SUMMARY OF FINDINGS**

**Provider Name:**  
RIDEOUT MEMORIAL HOSPITAL

**Fiscal Period Ended:**  
JUNE 30, 2008

		SETTLEMENT	COST
<b>1. Medi-Cal Noncontract Settlement (SCHEDULE 1)</b> <b>Provider No. ZZR00133F</b>	Reported	\$ (488,656)	
	Net Change	\$ (569,779)	
	Audited Amount Due Provider (State)	\$ (1,058,435)	
<b>2. Subprovider I (SCHEDULE 1-1)</b> <b>Provider No.</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>3. Subprovider II (SCHEDULE 1-2)</b> <b>Provider No.</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>4. Medi-Cal Contract Cost (CONTRACT SCH 1)</b> <b>Provider No.</b>	Reported		\$ 0
	Net Change		\$ 0
	Audited Cost		\$ 0
	Audited Amount Due Provider (State)	\$ 0	
<b>5. Distinct Part Nursing Facility (DPNF SCH 1)</b> <b>Provider No.</b>	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
<b>6. Distinct Part Nursing Facility (DPNF SCH 1-1)</b> <b>Provider No.</b>	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
<b>7. Adult Subacute (ADULT SUBACUTE SCH 1)</b> <b>Provider No.</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>		\$ (1,058,435)	
<b>9. Total Medi-Cal Cost</b>			\$ 0

**SUMMARY OF FINDINGS**

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

**Fiscal Period Ended:**  
**JUNE 30, 2008**

		SETTLEMENT	COST
<b>10. Subacute (SUBACUTE SCH 1-1)</b>	<b>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)</b>	<b>Provider No.</b>		
	Reported	\$ 0	
	Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0		
<b>12. Rural Health Clinic (RHC 95-210 SCH 1)</b>	<b>Provider No.</b>		
	Reported	\$ 0	
	Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0		
<b>13. Rural Health Clinic (RHC 95-210 SCH 1-1)</b>	<b>Provider No.</b>		
	Reported	\$ 0	
	Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0		
<b>14. County Medical Services Program (CMSP SCH 1)</b>	<b>Provider No.</b>		
	Reported	\$ 0	
	Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0		
<b>15. Transitional Care (TC SCH 1)</b>	<b>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>		\$ (1,058,435)	

## COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:  
RIDEOUT MEMORIAL HOSPITAL

Fiscal Period Ended:  
JUNE 30, 2008

Provider No.  
ZZR00133F

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ <u>31,276,344</u>	\$ <u>33,080,769</u>
2. Excess Reasonable Cost Over Charges (Schedule 2)	\$ <u>0</u>	\$ <u>0</u>
3. Medi-Cal Inpatient Hospital Based Physician Services	\$ <u>0</u>	\$ <u>N/A</u>
4.	\$ <u>0</u>	\$ <u>0</u>
5. TOTAL COST-Reimbursable to Provider (Lines 1 through 4)	\$ <u>31,276,344</u>	\$ <u>33,080,769</u>
6. Interim Payments (Adj 19)	\$ <u>(31,765,000)</u>	\$ <u>(34,139,204)</u>
7. Balance Due Provider (State)	\$ <u>(488,656)</u>	\$ <u>(1,058,435)</u>
8. Duplicate Payments (Adj )	\$ <u>0</u>	\$ <u>0</u>
9. Routine Reimbursement	\$ _____	\$ _____
10.	\$ <u>0</u>	\$ <u>0</u>
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ <u><u>(488,656)</u></u>	\$ <u><u>(1,058,435)</u></u>
	(To Summary of Findings)	

COMPUTATION OF LESSER OF  
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:  
RIDEOUT MEMORIAL HOSPITALFiscal Period Ended:  
JUNE 30, 2008Provider No.  
ZZR00133F

REPORTED

AUDITED

## REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3) \$ 31,498,412 \$ 33,450,564

## CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj 18) \$ 31,543,424 \$ 31,829,9113. Inpatient Ancillary Service Charges (Adj 18) \$ 56,635,895 \$ 60,965,4954. Total Charges - Medi-Cal Inpatient Services \$ 88,179,319 \$ 92,795,4065. Excess of Customary Charges Over Reasonable Cost  
(Line 4 minus Line 1) \* \$ 56,680,907 \$ 59,344,8426. 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:  
RIDEOUT MEMORIAL HOSPITALFiscal Period Ended:  
JUNE 30, 2008Provider No.  
ZZR00133F

	<u>REPORTED</u>	<u>AUDITED</u>
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ <u>15,898,776</u>	\$ <u>16,957,093</u>
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ <u>15,599,636</u>	\$ <u>16,493,471</u>
3. Medi-Cal Inpatient Hospital Based Physician for Intern and Resident Services (Sch )	\$ <u>0</u>	\$ <u>0</u>
4.	\$ <u>0</u>	\$ <u>0</u>
5.	\$ <u>0</u>	\$ <u>0</u>
6. SUBTOTAL (Sum of Lines 1 through 5)	\$ <u>31,498,412</u>	\$ <u>33,450,564</u>
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	\$ <u>(See Schedule 1)</u>	\$ <u>0</u>
8. SUBTOTAL	\$ <u>31,498,412</u>	\$ <u>33,450,564</u>
	(To Schedule 2)	
9. Coinsurance (Adj 19)	\$ <u>(222,068)</u>	\$ <u>(304,891)</u>
10. Patient and Third Party Liability (Adj 19)	\$ <u>0</u>	\$ <u>(64,904)</u>
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ <u>31,276,344</u>	\$ <u>33,080,769</u>
	(To Schedule 1)	



COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:  
RIDEOUT MEMORIAL HOSPITALFiscal Period Ended:  
JUNE 30, 2008Provider No.  
ZZR00133F

## 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 )	52,615	52,615
2. Inpatient Days (include private, exclude swing-bed)	52,615	52,615
3. Private Room Days (exclude swing-bed private room) (Adj )	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj )	52,615	52,615
5. Medicare NF Swing-Bed Days through Dec 31 (Adj )	0	0
6. Medicare NF Swing-Bed Days after Dec 31 (Adj )	0	0
7. Medi-Cal NF Swing-Bed Days through July 31 (Adj )	0	0
8. Medi-Cal NF Swing-Bed Days after July 31 (Adj )	0	0
9. Medi-Cal Days (excluding swing-bed) (Adj 15, 20)	11,835	12,397

## 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)	\$ 44,405,281	\$ 43,928,502
22. Medicare NF Swing-Bed Cost through Dec 31 (L 5 x L 17)	\$ 0	\$ 0
23. Medicare NF Swing-Bed Cost after Dec 31 (L 6 x L 18)	\$ 0	\$ 0
24. Medi-Cal NF Swing-Bed Cost through July 31 (L 7 x L 19)	\$ 0	\$ 0
25. Medi-Cal NF Swing-Bed Cost after July 31 (L 8 x L 20)	\$ 0	\$ 0
26. Total Swing-Bed Cost (Sum of Lines 22 to 25)	\$ 0	\$ 0
27. Inpatient Routine Cost Net of Swing-Bed (L 21 minus L 26)	\$ 44,405,281	\$ 43,928,502

## PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 95,770,263	\$ 95,770,263
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 95,770,263	\$ 95,770,263
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 0.463665	\$ 0.458686
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)	\$ 1,820.21	\$ 1,820.21
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)	\$ 44,405,281	\$ 43,928,502

## PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 843.97	\$ 834.90
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 9,988,385	\$ 10,349,838
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 5,611,251	\$ 6,143,633
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 15,599,636	\$ 16,493,471

( To Schedule 3 )

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:  
RIDEOUT MEMORIAL HOSPITALFiscal Period Ended:  
JUNE 30, 2008Provider No.  
ZZR00133F

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
<b>NURSERY</b>		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 2,567,140	\$ 2,540,362
2. Total Inpatient Days (Adj )	4,314	4,314
3. Average Per Diem Cost	\$ 595.07	\$ 588.86
4. Medi-Cal Inpatient Days (Adj 15, 20)	2,775	2,804
5. Cost Applicable to Medi-Cal	\$ 1,651,319	\$ 1,651,163
<b>INTENSIVE CARE UNIT</b>		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 16,236,435	\$ 16,063,726
7. Total Inpatient Days (Adj )	5,892	5,892
8. Average Per Diem Cost	\$ 2,755.67	\$ 2,726.36
9. Medi-Cal Inpatient Days (Adj 15, 20)	1,160	1,364
10. Cost Applicable to Medi-Cal	\$ 3,196,577	\$ 3,718,755
<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)	\$ 843,028	\$ 833,920
17. Total Inpatient Days (Adj )	509	509
18. Average Per Diem Cost	\$ 1,656.24	\$ 1,638.35
19. Medi-Cal Inpatient Days (Adj 15, 20)	350	353
20. Cost Applicable to Medi-Cal	\$ 579,684	\$ 578,338
<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 16)	\$ 317.77	\$ 311.11
27. Medi-Cal Inpatient Days (Adj 16)	578	628
28. Cost Applicable to Medi-Cal	\$ 183,671	\$ 195,377
<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)	\$ 5,611,251	\$ 6,143,633

(To Schedule 4)

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:  
RIDEOUT MEMORIAL HOSPITALFiscal Period Ended:  
JUNE 30, 2008Provider No.  
ZZR00133F

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)

SCHEDULE OF MEDI-CAL ANCILLARY COSTS

Provider Name:  
RIDEOUT MEMORIAL HOSPITAL

Fiscal Period Ended:  
JUNE 30, 2008

Provider No:  
ZZR00133F

		TOTAL ANCILLARY COST *	TOTAL ANCILLARY CHARGES (Adj 14)	RATIO COST TO CHARGES	MEDI-CAL CHARGES (From Schedule 6)	MEDI-CAL COST
<b>ANCILLARY COST CENTERS</b>						
37.00	Operating Room	\$ 14,071,996	\$ 20,162,959	0.697913	\$ 3,479,563	\$ 2,428,433
38.00	Recovery Room	2,657,969	1,876,088	1.416761	227,916	322,903
39.00	Delivery Room and Labor Room	4,935,230	14,805,677	0.333334	5,034,272	1,678,092
40.00	Anesthesiology	360,517	2,809,009	0.128343	354,966	45,557
41.00	Radiology - Diagnostic	9,967,413	21,344,513	0.466978	1,555,213	726,250
41.01	COMP AXIAL - TOMO SCAN	3,335,043	34,780,464	0.095888	3,122,117	299,375
41.02		0	0	0.000000	0	0
42.00	Radiology - Therapeutic	3,219,295	6,891,425	0.467145	34,815	16,264
43.00	Radioisotope	0	0	0.000000	0	0
44.00	Laboratory	16,031,322	69,169,660	0.231768	8,328,563	1,930,295
44.01	Pathological Lab	0	0	0.000000	0	0
46.00	Whole Blood	2,230,853	2,024,872	1.101726	360,317	396,970
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	5,838,373	24,954,350	0.233962	2,573,975	602,213
50.00	Physical Therapy	1,636,811	4,543,004	0.360293	270,818	97,574
51.00	Occupational Therapy	226,495	926,352	0.244502	37,767	9,234
52.00	Speech Pathology	147,133	715,160	0.205735	225,111	46,313
53.00	Electrocardiology	5,397,198	35,023,554	0.154102	3,529,515	543,905
54.00	Electroencephalography	0	0	0.000000	0	0
55.00	Medical Supplies Charged to Patients	22,123,322	68,524,323	0.322854	10,688,921	3,450,956
56.00	Drugs Charged to Patients	22,466,741	120,965,727	0.185728	18,516,343	3,439,006
57.00	Renal Dialysis	0	0	0.000000	0	0
58.00	ASC (Non-Distinct Part)	2,994,178	10,547,004	0.283889	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	1,337,152	1,642,218	0.814236	0	0
60.01	Cancer Center	5,103,739	3,815,262	1.337717	0	0
61.00	Emergency	14,881,995	42,294,569	0.351865	2,625,303	923,753
61.01	ER PHYSICIANS	66,485	261	254.731027	0	0
71.00	Observation Beds	0	3,211,657	0.000000	0	0
82.00		0	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		\$ 139,029,261	\$ 491,028,108		\$ 60,965,495	\$ 16,957,093

(To Schedule 3)

\* From Schedule 8, Column 27







Provider Name:  
RIDEOUT MEMORIAL HOSPITAL

Fiscal Period Ended:  
JUNE 30, 2008

TRIAL BALANCE EXPENSES	NET EXP FOR COST ALLOC (From Sch 10)	OLD CAPITAL BLDG & FIXTURES 1.00	OLD MOVABLE EQUIP 1.01	NEW CAPITAL BLDG & FIXTURES 1.02	NEW MOVABLE EQUIP 1.03	ALLOC COST 2.00	ALLOC COST 3.00	ALLOC COST 3.01	ALLOC COST 3.02	ALLOC COST 3.03	ALLOC COST 3.04	ALLOC COST 3.05
<b>ANCILLARY COST CENTERS</b>												
37.00 Operating Room	7,791,528	62,749	0	0	0	0	278,027	0	0	0	0	0
38.00 Recovery Room	1,910,471	0	0	0	0	0	0	0	0	0	0	0
39.00 Delivery Room and Labor Room	2,652,096	21,631	0	0	0	0	95,842	0	0	0	0	0
40.00 Anesthesiology	141,173	0	0	0	0	0	0	0	0	0	0	0
41.00 Radiology - Diagnostic	5,714,757	19,125	0	87,186	0	0	84,740	0	509	0	0	0
41.01 COMP AXIAL - TOMO SCAN	1,561,439	0	0	19,622	0	0	0	0	115	0	0	17,589
41.02	0	0	0	0	0	0	0	0	0	0	0	0
42.00 Radiology - Therapeutic	2,469,753	0	0	0	0	0	0	0	0	0	0	0
43.00 Radioisotope	0	0	0	0	0	0	0	0	0	0	0	0
44.00 Laboratory	10,442,678	7,972	288	0	0	0	35,324	6,039	0	0	528	8,127
44.01 Pathological Lab	0	0	0	0	0	0	0	0	0	0	0	0
46.00 Whole Blood	2,020,539	0	0	0	0	0	0	0	0	0	0	0
47.00 Blood Storing and Processing	0	0	0	0	0	0	0	0	0	0	0	0
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	3,614,250	9,325	0	0	0	0	41,316	0	0	0	0	0
50.00 Physical Therapy	1,044,814	1,213	0	0	0	0	5,374	0	0	0	0	0
51.00 Occupational Therapy	144,504	0	0	0	0	0	0	0	0	0	0	0
52.00 Speech Pathology	92,490	0	0	0	0	0	0	0	0	0	0	0
53.00 Electrocardiology	2,749,450	3,375	906	0	0	0	14,955	18,981	0	0	0	0
54.00 Electroencephalography	0	0	0	0	0	0	0	0	0	0	0	0
55.00 Medical Supplies Charged to Patients	15,568,026	0	0	0	0	0	0	0	0	0	0	0
56.00 Drugs Charged to Patients	12,408,703	0	0	0	0	0	0	0	0	0	0	0
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	0	0
58.00 ASC (Non-Distinct Part)	2,133,160	0	0	0	0	0	0	0	0	0	0	0
59.00	0	0	0	0	0	0	0	0	0	0	0	0
59.01	0	0	0	0	0	0	0	0	0	0	0	0
59.02	0	0	0	0	0	0	0	0	0	0	0	0
59.03	0	0	0	0	0	0	0	0	0	0	0	0
60.00 Clinic	713,519	5,027	241	0	0	0	22,275	5,043	0	0	0	0
60.01 Cancer Center	4,109,619	0	0	0	0	0	0	0	0	0	0	0
61.00 Emergency	9,262,819	28,619	0	0	0	0	126,806	0	0	0	0	0
61.01 ER PHYSICIANS	50,582	0	0	0	0	0	0	0	0	0	0	0
71.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
82.00	0	0	0	0	0	0	0	0	0	0	0	0
83.00	0	0	0	0	0	0	0	0	0	0	0	0
84.00	0	0	0	0	0	0	0	0	0	0	0	0
85.00	0	0	0	0	0	0	0	0	0	0	0	0
86.00	0	0	0	0	0	0	0	0	0	0	0	0
<b>NONREIMBURSABLE COST CENTERS</b>												
96.00 Gift, Flower, Coffee Shop & Canteen	0	4,393	27	0	0	0	19,467	565	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	6,439	0	0	0	0	28,531	0	0	0	0	0
98.01 Physicians' Private Office - WITT	1,131,007	0	0	0	0	0	0	0	0	2,613	0	0
98.02 Physicians' Private Office - RMCA	0	0	0	0	0	0	0	0	0	0	320,325	0
99.00 American Cancer Society-Clinic	1,186,904	0	0	0	0	0	0	0	0	0	0	0
99.02 Unused Space	0	58,268	0	0	0	0	258,175	0	0	0	0	0
99.04	0	0	0	0	0	0	0	0	0	0	0	0
99.05	0	0	0	0	0	0	0	0	0	0	0	0
100.00 NON-REIMBURSABLE COST CENTE	98,980	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	0	0	0	0	0	0	0	0	0	0	0	0
100.03	0	0	0	0	0	0	0	0	0	0	0	0
100.04	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	206,487,283	538,563	3,308	106,808	3,043	0	2,386,265	69,292	624	232,135	3,967	358,369



STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.1

Provider Name:  
RIDEOUT MEMORIAL HOSPITAL

Fiscal Period Ended:  
JUNE 30, 2008

TRIAL BALANCE EXPENSES	ALLOC COST 4.00	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	ADMINIS-TRATIVE & GENERAL 6.00
<b>GENERAL SERVICE COST CENTER</b>												
1.00 Old Cap Rel Costs-Bldg & Fixtures												
1.01 Old Cap Rel Costs-Bldg#2			62,614								15,202,716	
1.02 Old Cap Rel Costs-Bldg#3			7,514								3,480,407	276,612
1.03 Old Cap Rel Costs-Bldg#4			22,541								2,657,026	211,172
2.00 Old Cap Rel Costs-Movable Equipmer			125,227	290,248	876						1,011,929	80,425
3.00 New Cap Rel Costs-Bldg & Fixtures					430						3,233,524	256,991
3.01 New Cap Rel Costs-Bldg#2											2,928,399	232,740
3.02 New Cap Rel Costs-Bldg#3											91,835	7,299
3.03 New Cap Rel Costs-Bldg#4											5,812,271	461,942
3.04 New Cap Rel Costs-WITT Bldg											3,305,959	262,748
3.05 New Cap Rel Costs-RMCA Bldg											4,457,311	354,254
4.00 New Cap Rel Costs-Movable Equipme											3,877,173	308,146
5.00 Employee Benefits	17,943											
6.01 Non-Patient Telephones	4,078	75,018										
6.02 Data Processing	805,516		62,614									
6.03 Purchasing/Receiving	10,108		7,514									
6.04 Patient Admitting	16,089	233,035	22,541									
6.05 CASHING, ACCTS REC	50,053	383,864	125,227	290,248	876							
6.06	0	0	0	0	0							
6.07	0	0	0	0	0							
6.08	0	0	0	0	0							
7.00 Administrative and General	170,644	959,539	90,164		1,917							
8.00 Operation of Plant	74,571	242,719	37,568		4,873							
9.00 Laundry and Linen Service	1,748	26,989	2,505		2							
10.00 Housekeeping	37,856	429,307	5,009		5,274							
11.00 Dietary	29,286	540,958	35,064	6,605	18,095							
12.00 Cafeteria	0	0	5,009	0	0							
13.00 Maintenance of Personnel	0	0	0	0	0							
14.00 Nursing Administration	67,250	843,219	52,595		644							
15.00 Central Services & Supply	150,688	167,495	27,550		4,201							
16.00 Pharmacy	141,680	875,012	17,532		1,049							
17.00 Medical Records and Library	46,325	724,279	45,082	448	1,005							
18.00 Social Service	0	0	0	0	0							
19.00	0	0	0	0	0							
19.02	0	0	0	0	0							
19.03	0	0	0	0	0							
20.00	0	0	0	0	0							
21.00 Nursing School	0	0	0	0	0							
22.00 Intern & Res Service-Salary & Fringes	0	0	0	0	0							
23.00 Intern & Res Other Program	0	0	0	0	0							
24.00 Paramedical Ed Program	0	0	0	0	0							
<b>INPATIENT ROUTINE COST CENTE</b>												
25.00 Adults & Pediatrics (Gen Routine)	438,292	5,779,756	70,127	38,037	12,716	280,814	553,770				31,533,687	2,506,202
26.00 Intensive Care Unit	173,295	2,137,600	25,045	4,309	4,672	84,005	161,122				12,772,155	1,015,092
26.01	0	0	0	0	0							
28.00 Neonatal Intensive Care Unit	9,849	114,639	0	572	45	4,594	8,831				661,003	52,535
29.00	0	0	0	0	0							
30.00	0	0	0	0	0							
31.00	0	0	0	0	0							
32.00	0	0	0	0	0							
33.00 Nursery	16,236	393,372	0	9,302	1,185	16,273	31,285				2,151,065	170,960
34.00 Medicare Certified Nursing Facility	0	0	0	0	0							
35.00 Distinct Part Nursing Facility	0	0	0	0	0							
36.00 Adult Subacute Care Unit	0	0	0	0	0							
36.01 Subacute Care Unit II	0	0	0	0	0							
36.02 Transitional Care Unit	0	0	0	0	0							

STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.1

Provider Name:  
RIDEOUT MEMORIAL HOSPITAL

Fiscal Period Ended:  
JUNE 30, 2008

	ALLOC COST 4.00	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	ADMINIS- TRATIVE & GENERAL 6.00
<b>ANCILLARY COST CENTERS</b>												
37.00 Operating Room	967,505	1,436,097	77,641	15,562	22,364	38,402	119,178	0	0	0	10,809,053	859,071
38.00 Recovery Room	38,156	333,343	17,532	5,387	1,273	3,437	11,089	0	0	0	2,320,687	184,441
39.00 Delivery Room and Labor Room	92,642	693,308	0	21,060	1,475	37,258	87,512	0	0	0	3,702,824	294,289
40.00 Anesthesiology	113,755	339	2,505	8,910	1,485	5,737	16,603	0	0	0	290,507	23,089
41.00 Radiology - Diagnostic	1,191,900	1,054,757	42,577	55,928	11,852	20,404	126,162	0	0	0	8,409,898	668,393
41.01 COMP AXIAL - TOMO SCAN	634,239	246,666	0	14,199	4,139	42,809	205,578	0	0	0	2,746,394	218,275
41.02	0	0	0	0	0	0	0	0	0	0	0	0
42.00 Radiology - Therapeutic	243	183,658	15,027	27,597	543	959	40,733	0	0	0	2,738,513	217,649
43.00 Radioisotope	0	0	0	0	0	0	0	0	0	0	0	0
44.00 Laboratory	287,632	1,757,153	30,055	581,896	42,929	106,219	408,843	0	0	0	13,715,683	1,090,081
44.01 Pathological Lab	0	0	0	0	0	0	0	0	0	0	0	0
46.00 Whole Blood	623	0	10,018	4,260	0	5,270	11,968	0	0	0	2,052,679	163,141
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	153,377	847,944	10,018	99,177	8,785	58,420	147,498	0	0	0	4,990,109	396,599
50.00 Physical Therapy	11,863	265,401	17,532	26,821	254	6,490	26,852	0	0	0	1,406,614	111,793
51.00 Occupational Therapy	792	39,850	2,505	6,254	63	645	5,475	0	0	0	200,087	15,902
52.00 Speech Pathology	211	26,585	2,505	1,523	7	1,920	4,227	0	0	0	129,467	10,290
53.00 Electrocardiology	221,356	598,666	42,577	26,399	3,614	66,119	207,015	0	0	0	3,953,412	314,205
54.00 Electroencephalography	0	0	0	0	0	0	0	0	0	0	0	0
55.00 Medical Supplies Charged to Patients	0	0	0	451,486	225,134	151,819	405,028	0	0	0	16,801,494	1,335,332
56.00 Drugs Charged to Patients	0	0	0	1,909,621	179,446	247,196	714,995	0	0	0	15,459,962	1,228,711
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	0	0
58.00 ASC (Non-Distinct Part)	0	338,257	0	6,335	6,322	46	62,340	0	0	0	2,546,461	202,385
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	14,341	153,653	12,523	17,566	1,244	0	9,707	0	0	0	955,140	75,912
60.01 Cancer Center	0	515,688	0	2,264	39	39	22,551	0	0	0	4,650,161	369,581
61.00 Emergency	176,642	1,839,430	87,659	195,987	8,722	32,487	249,992	0	0	0	12,009,164	954,452
61.01 ER PHYSICIANS	0	9,075	0	1	202	0	2	0	0	0	59,861	4,758
71.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
82.00	0	0	0	0	0	0	0	0	0	0	0	0
83.00	0	0	0	0	0	0	0	0	0	0	0	0
84.00	0	0	0	0	0	0	0	0	0	0	0	0
85.00	0	0	0	0	0	0	0	0	0	0	0	0
86.00	0	0	0	0	0	0	0	0	0	0	0	0
<b>NONREIMBURSABLE COST CENTE</b>												
96.00 Gift, Flower, Coffee Shop & Canteen	0	0	5,009	0	0	0	0	0	0	0	29,462	2,342
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	34,970	2,779
98.01 Physicians' Private Office - WITT	12,701	188,574	0	9,827	395	0	0	0	0	0	1,345,117	106,906
98.02 Physicians' Private Office - RMCA	0	0	0	0	0	0	0	0	0	0	320,325	25,458
99.00 American Cancer Society-Clinic	0	0	0	0	0	0	0	0	0	0	1,186,904	94,332
99.02 Unused Space	0	0	0	0	0	0	0	0	0	0	316,443	25,150
99.04	0	0	0	0	0	0	0	0	0	0	0	0
99.05	0	0	0	0	0	0	0	0	0	0	0	0
100.00 NON-REIMBURSABLE COST CENTE	3,518	26,922	0	0	13	0	0	0	0	0	129,434	10,287
100.01	0	0	0	0	0	0	0	0	0	0	0	0
100.02	0	0	0	0	0	0	0	0	0	0	0	0
100.03	0	0	0	0	0	0	0	0	0	0	0	0
100.04	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	5,183,002	24,482,168	1,006,827	3,835,317	588,146	1,211,362	3,638,357	0	0	0	206,487,283	15,202,716



STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.2

Provider Name: RIDEOUT MEMORIAL HOSPITAL  
 Fiscal Period Ended: JUNE 30, 2008

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	441,480	342,019	112,355	458,434	0	117,854	0	429,863	350,175	1,996	149,698	0
38.00 Recovery Room	0	0	0	0	0	20,756	0	117,748	407	0	13,929	0
39.00 Delivery Room and Labor Room	152,188	117,902	39,440	158,033	0	55,028	0	303,124	2,479	0	109,923	0
40.00 Anesthesiology	0	0	3,352	0	0	0	0	19,895	19,895	2,819	20,855	0
41.00 Radiology - Diagnostic	191,213	148,135	25,504	198,557	0	110,650	0	49,193	2,530	4,869	158,470	0
41.01 COMP AXIAL - TOMO SCAN	30,138	23,348	0	31,296	0	22,819	0	1,555	73	2,920	258,224	0
41.02	0	0	0	0	0	0	0	0	0	0	0	0
42.00 Radiology - Therapeutic	0	0	0	0	0	19,561	0	173,958	2,330	16,120	51,165	0
43.00 Radioisotope	0	0	0	0	0	0	0	0	0	0	0	0
44.00 Laboratory	154,474	119,673	21,698	160,407	0	214,095	0	39,282	2,308	79	513,543	0
44.01 Pathological Lab	0	0	0	0	0	0	0	0	0	0	0	0
46.00 Whole Blood	0	0	0	0	0	0	0	0	0	0	15,033	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	65,605	50,825	0	68,125	0	81,079	0	32,768	339	420	185,271	0
50.00 Physical Therapy	8,533	6,610	0	8,860	0	27,889	0	15	15	0	33,729	0
51.00 Occupational Therapy	0	0	0	0	0	3,503	0	0	125	0	6,878	0
52.00 Speech Pathology	0	0	0	0	0	2,067	0	0	0	0	5,310	0
53.00 Electrocardiology	231,816	179,591	7,502	240,719	0	51,269	0	112,392	43,107	3,158	260,029	0
54.00 Electroencephalography	0	0	0	0	0	0	0	0	0	0	0	0
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	3,462,382	15,363	508,751	0
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	4,879,972	898,097	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	34,350	0	93,839	2,451	36,387	78,305	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	90,656	70,232	0	94,138	0	26,355	0	12,527	0	0	12,192	0
60.01 Cancer Center	0	0	0	0	0	55,672	0	0	0	0	28,326	0
61.00 Emergency	201,356	155,993	38,415	209,089	0	184,030	0	774,208	29,798	11,480	314,011	0
61.01 ER PHYSICIANS	0	0	0	0	0	1,864	0	0	0	0	2	0
71.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
82.00	0	0	0	0	0	0	0	0	0	0	0	0
83.00	0	0	0	0	0	0	0	0	0	0	0	0
84.00	0	0	0	0	0	0	0	0	0	0	0	0
85.00	0	0	0	0	0	0	0	0	0	0	0	0
86.00	0	0	0	0	0	0	0	0	0	0	0	0
<b>NONREIMBURSABLE COST CENTE</b>												
96.00 Gift, Flower, Coffee Shop & Canteen	37,109	28,749	0	38,534	0	0	0	0	0	0	0	0
97.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
98.00 Physicians' Private Office	0	0	0	0	0	0	0	6,870	959	0	0	0
98.01 Physicians' Private Office - WITT	0	0	0	0	0	15,660	0	0	0	0	0	0
98.02 Physicians' Private Office - RMCA	0	0	0	0	0	0	0	0	0	0	0	0
99.00 American Cancer Society-Clinic	0	0	0	0	0	0	0	0	0	0	0	0
99.02 Unused Space	0	317,598	0	0	0	0	0	0	0	0	0	0
99.04	0	0	0	0	0	0	0	0	0	0	0	0
99.05	0	0	0	0	0	0	0	0	0	0	0	0
100.00 NON-REIMBURSABLE COST CENTE	0	0	0	0	0	2,935	0	0	13,187	0	0	0
100.01	0	0	0	0	0	0	0	0	0	0	0	0
100.02	0	0	0	0	0	0	0	0	0	0	0	0
100.03	0	0	0	0	0	0	0	0	0	0	0	0
100.04	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>3,757,019</b>	<b>3,071,052</b>	<b>1,113,612</b>	<b>3,632,262</b>	<b>3,598,075</b>	<b>2,078,017</b>	<b>0</b>	<b>6,470,227</b>	<b>4,009,117</b>	<b>4,987,417</b>	<b>4,570,096</b>	<b>0</b>



STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.3

Provider Name:  
RIDEOUT MEMORIAL HOSPITAL

Fiscal Period Ended:  
JUNE 30, 2008

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	POST STEP-DOWN ADJUSTMENT	TOTAL COST
<b>ANCILLARY COST CENTERS</b>											
37.00 Operating Room	0	0	0	0	0	0	0	0	14,071,996	0	14,071,996
38.00 Recovery Room	0	0	0	0	0	0	0	0	2,657,969	0	2,657,969
39.00 Delivery Room and Labor Room	0	0	0	0	0	0	0	0	4,935,230	0	4,935,230
40.00 Anesthesiology	0	0	0	0	0	0	0	0	360,517	0	360,517
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	9,967,413	0	9,967,413
41.01 COMP AXIAL - TOMO SCAN	0	0	0	0	0	0	0	0	3,335,043	0	3,335,043
41.02	0	0	0	0	0	0	0	0	0	0	0
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	3,219,295	0	3,219,295
43.00 Radioisotope	0	0	0	0	0	0	0	0	0	0	0
44.00 Laboratory	0	0	0	0	0	0	0	0	16,031,322	0	16,031,322
44.01 Pathological Lab	0	0	0	0	0	0	0	0	0	0	0
46.00 Whole Blood	0	0	0	0	0	0	0	0	2,230,853	0	2,230,853
47.00 Blood Storing and Processing	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
49.00 Respiratory Therapy	0	0	0	0	0	0	0	0	5,838,373	0	5,838,373
50.00 Physical Therapy	0	0	0	0	0	0	0	0	1,636,811	0	1,636,811
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	226,495	0	226,495
52.00 Speech Pathology	0	0	0	0	0	0	0	0	147,133	0	147,133
53.00 Electrocardiology	0	0	0	0	0	0	0	0	5,397,198	0	5,397,198
54.00 Electroencephalography	0	0	0	0	0	0	0	0	0	0	0
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	22,123,322	0	22,123,322
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	22,466,741	0	22,466,741
57.00 Renal Dialysis	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	2,994,178	0	2,994,178
59.00	0	0	0	0	0	0	0	0	0	0	0
59.01	0	0	0	0	0	0	0	0	0	0	0
59.02	0	0	0	0	0	0	0	0	0	0	0
59.03	0	0	0	0	0	0	0	0	0	0	0
60.00 Clinic	0	0	0	0	0	0	0	0	1,337,152	0	1,337,152
60.01 Cancer Center	0	0	0	0	0	0	0	0	5,103,739	0	5,103,739
61.00 Emergency	0	0	0	0	0	0	0	0	14,881,995	0	14,881,995
61.01 ER PHYSICIANS	0	0	0	0	0	0	0	0	66,485	0	66,485
71.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0
82.00	0	0	0	0	0	0	0	0	0	0	0
83.00	0	0	0	0	0	0	0	0	0	0	0
84.00	0	0	0	0	0	0	0	0	0	0	0
85.00	0	0	0	0	0	0	0	0	0	0	0
86.00	0	0	0	0	0	0	0	0	0	0	0
<b>NONREIMBURSABLE COST CENTER:</b>											
96.00 Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	136,196	0	136,196
97.00 Research	0	0	0	0	0	0	0	0	0	0	0
98.00 Physicians' Private Office	0	0	0	0	0	0	0	0	37,749	0	37,749
98.01 Physicians' Private Office - WITT	0	0	0	0	0	0	0	0	1,475,512	0	1,475,512
98.02 Physicians' Private Office - RMCA	0	0	0	0	0	0	0	0	345,784	0	345,784
99.00 American Cancer Society-Clinic	0	0	0	0	0	0	0	0	1,281,236	0	1,281,236
99.02 Unused Space	0	0	0	0	0	0	0	0	659,192	0	659,192
99.04	0	0	0	0	0	0	0	0	0	0	0
99.05	0	0	0	0	0	0	0	0	0	0	0
100.00 NON-REIMBURSABLE COST CENTER	0	0	0	0	0	0	0	0	155,843	0	155,843
100.01	0	0	0	0	0	0	0	0	0	0	0
100.02	0	0	0	0	0	0	0	0	0	0	0
100.03	0	0	0	0	0	0	0	0	0	0	0
100.04	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0	0	0	206,487,283	0	206,487,283



STATE OF CALIFORNIA

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

SCHEDULE 9

Provider Name:  
RIDEOUT MEMORIAL HOSPITAL

Fiscal Period Ended:  
JUNE 30, 2008

	OLD BLDG & FIXTURES (SQ FT)	OLD CAP BLDG#2 (SQ FT)	OLD CAP BLDG#3 (SQ FT)	OLD CAP BLDG#4 (SQ FT)	OLD CAP MVBLE EQ (SQ FT)	NEW BLDG & FIXTURE (SQ FT)	NEW CAP BLDG#2 (SQ FT)	NEW CAP BLDG#3 (SQ FT)	NEW CAP BLDG#4 (SQ FT)	NEW CAP WITT (SQ FT)	NEW CAP RMCA (SQ FT)	NEW CAP MVBLE EQ (SQ FT)
<b>ANCILLARY COST CENTERS</b>												
37.00 Operating Room	27,422					27,422						893,473
38.00 Recovery Room												35,236
39.00 Delivery Room and Labor Room	9,453					9,453						85,553
40.00 Anesthesiology												105,051
41.00 Radiology - Diagnostic	8,358		3,519			8,358		3,519				1,100,698
41.01 COMP AXIAL - TOMO SCAN			792					792			1,080	585,708
41.02												
42.00 Radiology - Therapeutic												224
43.00 Radioisotope												265,623
44.00 Laboratory												575
44.01 Pathological Lab												
46.00 Whole Blood												
47.00 Blood Storing and Processing												
48.00 Intravenous Therapy												
49.00 Respiratory Therapy	4,075					4,075						141,641
50.00 Physical Therapy	530					530						10,955
51.00 Occupational Therapy												731
52.00 Speech Pathology												195
53.00 Electrocardiology	1,475					1,475						204,418
54.00 Electroencephalography												
55.00 Medical Supplies Charged to Patients												
56.00 Drugs Charged to Patients												
57.00 Renal Dialysis												
58.00 ASC (Non-Distinct Part)												
59.00												
59.01												
59.02												
59.03												
60.00 Clinic	2,197					2,197						13,244
60.01 Cancer Center												
61.00 Emergency												
61.01 ER PHYSICIANS	12,507					12,507						163,126
71.00 Observation Beds												
82.00												
83.00												
84.00												
85.00												
86.00												
<b>NONREIMBURSABLE COST CENTERS</b>												
96.00 Gift, Flower, Coffee Shop & Canteen	1,920					1,920						
97.00 Research												
98.00 Physicians' Private Office	2,814					2,814						
98.01 Physicians' Private Office - WITT												
98.02 Physicians' Private Office - RMCA												
99.00 American Cancer Society-Clinic												
99.02 Unused Space	25,464					25,464						
99.04												
99.05												
100.00												
100.01												
100.02												
100.03												
100.04												
<b>NON-REIMBURSABLE COST CENTER</b>												
100.05												
<b>TOTAL</b>	235,359	47,181	4,311	10,356	0	235,359	47,181	4,311	10,356	11,265	22,005	5,709,890
<b>COST TO BE ALLOCATED</b>	538,563	3,308	106,808	3,043	0	2,386,265	69,292	624	232,135	3,967	358,369	6,183,002
<b>UNIT COST MULTIPLIER - SCH 8</b>	2,288262	0.070113	24.775690	0.293839	0.000000	10.138830	1.466642	0.144746	22.415508	0.352153	16.285799	1.082858

3,249



STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:  
RIDEOUT MEMORIAL HOSPITAL

Fiscal Period Ended:  
JUNE 30, 2008

	EMP BENE (GROSS SALARIES)	NONPATIENT TELEPHONE (PHONES)	DATA PROCESSING (TIME SPENT)	PURCHASING (SUPPLY COST)	ADMITTING (INPATIENT REVENUE)	CASH, AR (GROSS CHARGES)	STAT	STAT	ADM & GEN (ACCUM COST)	MAINT & REPAIRS (SQ FT)
	(Adj 7)	(Adj)	(Adj)	(Adj 8)	(Adj 9)	(Adj 10)	(Adj)	(Adj)	6.06	(Adj)
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)		(Adj)
<b>GENERAL SERVICE COST CENTERS</b>										
1.00										
1.01										
1.02										
1.03										
2.00										
3.00										
3.01										
3.02										
3.03										
3.04										
3.05										
4.00										
5.00										
6.01	257,119									
6.02		25								
6.03		3								
6.04	798,714	9		60,558						
6.05	1,315,674	50	460,954	29,723						
6.06										
6.07										
6.08										
6.00	3,288,769	36		132,545				3,480,407		
7.00	831,908	15		337,000				2,657,026		12,600
8.00				124				1,011,929		744
9.00	92,505	1		364,684				3,233,524		2,749
10.00	1,471,428	2		597,258				2,928,399		9,352
11.00	1,854,104	14	10,490	1,251,295				91,835		
12.00		2						0		
13.00								5,812,271		4,328
14.00	2,890,088	21		44,503				3,305,959		8,937
15.00	574,081	11		290,465				4,457,311		529
16.00	2,999,059	7		72,539				3,877,173		5,432
17.00	2,482,429	18	712	69,496				0		
18.00								0		
19.00								0		
19.02								0		
19.03								0		
20.00								0		
20.00								0		
21.00								0		
22.00								0		
23.00								0		
24.00								0		
25.00	19,809,808	28	60,408	879,296	91,334,944	93,689,018		31,533,687		70,018
26.00	7,326,512	10	6,844	323,098	27,322,655	27,259,232		12,772,155		18,208
26.01								0		
28.00	392,919		908	3,095	1,494,064	1,494,064		661,003		800
29.00	0							0		
30.00	0							0		
31.00	0							0		
32.00								0		
33.00								2,151,065		
34.00								0		
35.00								0		
36.00								0		
36.01								0		
36.02								0		
36.02	1,348,262		14,773	81,939	5,292,902	5,292,902		2,151,065		

STATE OF CALIFORNIA

STATISTICS FOR COST ALLOCATION (WS B-1)

SCHEDULE 9.1

Provider Name:  
RIDEOUT MEMORIAL HOSPITAL

Fiscal Period Ended:  
JUNE 30, 2008

	EMP BENE (GROSS SALARIES)	NONPATIENT TELEPHONE (PHONES)	DATA PROCESSING (TIME SPENT)	PURCHASING (SUPPLY COST)	ADMITTING (INPATIENT REVENUE)	CASH, AR (GROSS CHARGES)	STAT	STAT	ADM & GEN (ACCUM COST)	MAINT & REPAIRS (SQ FT)
	5.00 (Adj 7) (Adj)	6.01 (Adj) (Adj)	6.02 (Adj) (Adj)	6.03 (Adj 8) (Adj)	6.04 (Adj 9) (Adj)	6.05 (Adj 10) (Adj)	(Adj) (Adj)	(Adj) (Adj)	6.06	7.00 (Adj) (Adj)
<b>ANCILLARY COST CENTERS</b>										
37.00	4,922,148	31	24,714	1,546,500	12,490,325	20,162,959			10,809,053	27,422
38.00	1,142,516	7	8,555	88,010	1,117,847	1,876,088			2,320,687	
39.00	2,376,275		33,446	102,000	12,118,316	14,805,677			3,702,824	9,453
40.00	1,163	1	14,150	102,656	1,865,982	2,809,009			290,507	
41.00	3,615,124	17	88,821	819,592	6,636,558	21,344,513			8,409,898	11,877
41.01	845,435		22,550	286,218	13,923,531	34,780,464			2,746,394	1,872
41.02									0	
42.00	629,478	6	43,828	37,531	311,759	6,891,425			2,738,513	
43.00									0	
44.00	6,022,548	12	924,131	2,968,521	34,547,859	69,169,660			13,715,683	9,595
44.01									0	
46.00		4	6,766		1,714,202	2,024,872			2,052,679	
47.00									0	
48.00									0	
49.00	2,906,282	4	157,506	607,451	19,001,211	24,954,350			4,990,109	4,075
50.00	909,649	7	42,595	17,598	2,110,882	4,543,004			1,406,614	530
51.00	136,584	1	9,932	4,356	209,751	926,352			200,087	
52.00	91,120	1	2,418	466	624,376	715,160			129,467	
53.00	2,051,895	17	41,926	249,877	21,505,358	35,023,554			3,953,412	14,399
54.00									0	
55.00			717,021	15,568,027	49,379,362	68,524,323			16,801,494	
56.00			3,032,739	12,408,704	80,400,824	120,965,727			15,459,962	
57.00									0	
58.00	1,159,359		10,061	437,171	14,860	10,547,004			2,546,461	
59.00									0	
59.01									0	
59.02									0	
59.03									0	
60.00	526,636	5	27,898	86,057		1,642,218			955,140	5,631
60.01	1,767,492			156,555	12,731	3,815,262			4,650,161	
61.00	6,304,550	35	311,254	603,129	10,566,325	42,294,569			12,009,164	12,507
61.01	31,103		1	13,982		261			59,861	
71.00									0	
82.00									0	
83.00									0	
84.00									0	
85.00									0	
86.00									0	
<b>NONREIMBURSABLE COST CENTERS</b>										
96.00		2							29,462	2,305
97.00									0	
98.00									34,970	
98.01	646,328		15,606	27,325					1,345,117	
98.02									320,325	
99.00									1,186,904	
99.02									316,443	
99.04									0	
99.05									0	
100.00	92,275			916					129,434	
100.01									0	
100.02									0	
100.03									0	
100.04									0	
<b>NON-REIMBURSABLE COST CENTER</b>										
TOTAL	83,911,339	402	6,091,007	40,670,260	393,996,624	615,551,667	0	0	191,284,567	233,363
COST TO BE ALLOCATED	24,482,168	1,006,827	3,835,317	588,146	1,211,362	3,638,357	0	0	15,202,716	3,757,019
UNIT COST MULTIPLIER - SCH 8	0.291762	2504.545195	0.629669	0.014461	0.003075	0.005911	0.000000	0.000000	0.079477	16.099464



STATE OF CALIFORNIA

STATISTICS FOR COST ALLOCATION (WS B-1)

SCHEDULE 9.2

Provider Name:  
RIDEOUT MEMORIAL HOSPITAL

Fiscal Period Ended:  
JUNE 30, 2008

	OPER PLANT (SQ FT) (Adj 12) (Adj)	LAUNDRY & LINEN (LB LNDRY) (Adj) (Adj)	HOUSE-KEEPING (SQ FT) (Adj) (Adj)	DIETARY (MEALS SERVED) (Adj) (Adj)	CAFETERIA (HOURS WORKED) (Adj 11) (Adj)	MAINT OF PERSONNEL (# HOUSED) (Adj) (Adj)	NURSING ADMIN (NURSE HR) (Adj) (Adj)	CENT SERV & SUPPLY (CST REQ) (Adj) (Adj)	PHARMACY (COSTS REQUIS) (Adj) (Adj)	MED REC (GROSS CHARGES) (Adj 10) (Adj)	SOC SERV (TIME SPENT) (Adj) (Adj)	STAT (Adj) (Adj)
<b>ANCILLARY COST CENTERS</b>												
37.00	27,422	112,347	27,422		108,167		61,631	1,578,139	5,075	20,162,959		
38.00					19,050		1,836	1,836		1,876,088		
39.00	9,453	39,437	9,453		50,505		43,460	11,173		14,805,677		
40.00		3,352					89,662		7,168	2,809,009		
41.00	11,877	25,502	11,877		101,555		7,053	11,404	12,382	21,344,513		
41.01	1,872		1,872		20,943		223	331	7,426	34,780,464		
41.02												
42.00					17,953		24,941	10,501	40,990	6,891,425		
43.00												
44.00	9,595	21,697	9,595		196,497		5,632	10,402	200	69,169,660		
44.01												
46.00										2,024,872		
47.00												
48.00												
49.00	4,075		4,075		74,415		1,530	1,530	1,069	24,954,350		
50.00	530		530		25,597		66	66		4,543,004		
51.00					3,215		562	562		926,352		
52.00					1,897					715,160		
53.00	14,399	7,501	14,399		47,055		16,114	194,270	8,029	35,023,554		
54.00												
55.00												
56.00								15,603,967	39,066	68,524,323		
57.00									12,408,704	120,965,727		
58.00												
59.00					31,527		13,454	11,046	92,524	10,547,004		
59.01												
59.02												
59.03												
60.00												
60.01	5,631		5,631		24,189		1,796	2		1,642,218		
61.00					51,096					3,815,262		
61.01	12,507	38,412	12,507		168,904		111,001	134,292	29,191	42,294,569		
61.01					1,711					261		
71.00												
82.00												
83.00												
84.00												
85.00												
86.00												
<b>NONREIMBURSABLE COST CENTERS</b>												
96.00	2,305		2,305									
97.00												
98.00												
98.01					14,373		985	4,322				
98.02												
99.00												
99.02												
99.04	25,464											
99.05												
100.00					2,694			59,429				
100.01												
100.02												
100.03												
100.04												
<b>NON-REIMBURSABLE COST CENTER</b>												
TOTAL	246,227	1,113,537	217,270	422,496	1,907,214	0	927,660	18,067,946	12,681,913	615,551,667	0	0
COST TO BE ALLOCATED	3,071,052	1,113,612	3,632,262	3,598,075	2,078,017	0	6,470,227	4,009,117	4,987,417	4,570,096	0	0
UNIT COST MULTIPLIER - SCH 8	12.472441	1.000067	16.717735	8.516235	1.089556	0.000000	6.974782	0.221891	0.393270	0.007424	0.000000	0.000000

Provider Name:  
RIDEOUT MEMORIAL HOSPITAL

Fiscal Period Ended:  
JUNE 30, 2008

	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)
<b>GENERAL SERVICE COST CENTERS</b>							
1.00 Old Cap Rel Costs-Bldg & Fixtures	19.02 (Adj)	19.03 (Adj)	20.00 (Adj)	21.00 (Adj)	22.00 (Adj)	23.00 (Adj)	24.00 (Adj)
1.01 Old Cap Rel Costs-Bldg#2							
1.02 Old Cap Rel Costs-Bldg#3							
1.03 Old Cap Rel Costs-Bldg#4							
2.00 Old Cap Rel Costs-Movable Equipment							
3.00 New Cap Rel Costs-Bldg & Fixtures							
3.01 New Cap Rel Costs-Bldg#2							
3.02 New Cap Rel Costs-Bldg#3							
3.03 New Cap Rel Costs-Bldg#4							
3.04 New Cap Rel Costs-WITT Bldg							
3.05 New Cap Rel Costs-RMCA Bldg							
4.00 New Cap Rel Costs-Movable Equipment							
5.00 Employee Benefits							
6.01 Non-Patient Telephones							
6.02 Data Processing							
6.03 Purchasing/Receiving							
6.04 Patient Admitting							
6.05 CASHIERING, ACCTS REC							
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 & Supply							
16.00 Pharmacy							
17.00 Medical Records and Library							
18.00 Social Service							
19.00							
19.02							
19.03							
20.00							
21.00 Nursing School							
22.00 Intern & Res Service-Salary & Fringes							
23.00 Intern & Res Other Program							
24.00 Paramedical Ed Program							
<b>INPATIENT ROUTINE COST CENTERS</b>							
25.00 Adults & Pediatrics (Gen Routine)							
Intensive Care Unit							0
26.00 Neonatal Intensive Care Unit							0
28.00							0
29.00							0
30.00							0
31.00							
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:  
RIDEOUT MEMORIAL HOSPITAL

Fiscal Period Ended:  
JUNE 30, 2008

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	<b>GENERAL SERVICE COST CENTERS</b>			
1.00	Old Cap Rel Costs-Bldg & Fixtures	\$ 538,563	\$ 0	\$ 538,563
1.01	Old Cap Rel Costs-Bldg#2	3,308	0	3,308
1.02	Old Cap Rel Costs-Bldg#3	106,808	0	106,808
1.03	Old Cap Rel Costs-Bldg#4	3,043	0	3,043
2.00	Old Cap Rel Costs-Movable Equipment		0	0
3.00	New Cap Rel Costs-Bldg & Fixtures	2,386,265	0	2,386,265
3.01	New Cap Rel Costs-Bldg#2	69,292	0	69,292
3.02	New Cap Rel Costs-Bldg#3	624	0	624
3.03	New Cap Rel Costs-Bldg#4 Cancer Center	232,135	0	232,135
3.04	New Cap Rel Costs-WITT Bldg	3,967	0	3,967
3.05	New Cap Rel Costs-RMCA Bldg	185,716	172,653	358,369
4.00	New Cap Rel Costs-Movable Equipment	6,183,002	0	6,183,002
5.00	Employee Benefits	24,625,939	(219,562)	24,406,377
6.01	Non-Patient Telephones	871,049	51,140	922,189
6.02	Data Processing	2,916,162	0	2,916,162
6.03	Purchasing/Receiving	504,660	0	504,660
6.04	Patient Admitting	882,079	0	882,079
6.05	CASHERING, ACCTS REC	2,461,964	265,255	2,727,219
6.06			0	0
6.07			0	0
6.08			0	0
6.00	Administrative and General	15,559,978	(1,814,007)	13,745,971
7.00	Maintenance and Repairs	3,066,595	(3,117)	3,063,478
8.00	Operation of Plant	2,336,064	164,379	2,500,443
9.00	Laundry and Linen Service	966,168	0	966,168
10.00	Housekeeping	2,656,887	65,471	2,722,358
11.00	Dietary	2,217,954	0	2,217,954
12.00	Cafeteria		86,826	86,826
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	4,798,119	0	4,798,119
15.00	Central Services & Supply	2,882,071	0	2,882,071
16.00	Pharmacy	3,149,366	266,098	3,415,464
17.00	Medical Records and Library	2,859,737	141,900	3,001,637
18.00	Social Service		0	0
19.00			0	0
19.02			0	0
19.03			0	0
20.00			0	0
21.00	Nursing School		0	0
22.00	Intern & Res Service-Salary & Fringes		0	0
23.00	Intern & Res Other Program		0	0
24.00	Paramedical Ed Program		0	0
	<b>INPATIENT ROUTINE COST CENTERS</b>			
25.00	Adults & Pediatrics (Gen Routine)	23,677,694	0	23,677,694
26.00	Intensive Care Unit	9,955,833	0	9,955,833
26.01			0	0
28.00	Neonatal Intensive Care Unit	512,533	0	512,533
29.00			0	0
30.00			0	0
31.00			0	0
32.00			0	0
33.00	Nursery	1,683,411	0	1,683,411
34.00	Medicare Certified Nursing Facility		0	0
35.00	Distinct Part Nursing Facility		0	0
36.00	Adult Subacute Care Unit		0	0
36.01	Subacute Care Unit II		0	0
36.02	Transitional Care Unit		0	0

## TRIAL BALANCE OF EXPENSES

Provider Name:  
RIDEOUT MEMORIAL HOSPITAL

Fiscal Period Ended:  
JUNE 30, 2008

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	<b>ANCILLARY COST CENTERS</b>			
37.00	Operating Room	\$ 7,791,528	\$ 0	\$ 7,791,528
38.00	Recovery Room	1,910,471	0	1,910,471
39.00	Delivery Room and Labor Room	2,652,096	0	2,652,096
40.00	Anesthesiology	141,173	0	141,173
41.00	Radiology - Diagnostic	5,714,757	0	5,714,757
41.01	COMP AXIAL - TOMO SCAN	1,561,439	0	1,561,439
41.02			0	0
42.00	Radiology - Therapeutic	8,865,511	(6,395,758)	2,469,753
43.00	Radioisotope		0	0
44.00	Laboratory	10,384,512	58,166	10,442,678
44.01	Pathological Lab		0	0
46.00	Whole Blood	2,020,539	0	2,020,539
47.00	Blood Storing and Processing		0	0
48.00	Intravenous Therapy		0	0
49.00	Respiratory Therapy	3,614,250	0	3,614,250
50.00	Physical Therapy	1,044,814	0	1,044,814
51.00	Occupational Therapy	144,504	0	144,504
52.00	Speech Pathology	92,490	0	92,490
53.00	Electrocardiology	2,749,450	0	2,749,450
54.00	Electroencephalography		0	0
55.00	Medical Supplies Charged to Patients	15,568,026	0	15,568,026
56.00	Drugs Charged to Patients	12,408,703	0	12,408,703
57.00	Renal Dialysis		0	0
58.00	ASC (Non-Distinct Part)	2,133,160	0	2,133,160
59.00			0	0
59.01			0	0
59.02			0	0
59.03			0	0
60.00	Clinic	713,519	0	713,519
60.01	Cancer Center		4,109,619	4,109,619
61.00	Emergency	9,262,819	0	9,262,819
61.01	ER PHYSICIANS	50,582	0	50,582
71.00	Observation Beds		0	0
82.00			0	0
83.00			0	0
84.00			0	0
85.00			0	0
86.00			0	0
	<b>SUBTOTAL</b>	\$ 207,121,329	\$ (3,050,937)	\$ 204,070,392
	<b>NONREIMBURSABLE COST CENTERS</b>			
96.00	Gift, Flower, Coffee Shop & Canteen		0	0
97.00	Research		0	0
98.00	Physicians' Private Office		0	0
98.01	Physicians' Private Office - WITT	1,131,007	0	1,131,007
98.02	Physicians' Private Office - RMCA		0	0
99.00	American Cancer Society-Clinic		1,186,904	1,186,904
99.02	Unused Space		0	0
99.04			0	0
99.05			0	0
100.00	<b>NON-REIMBURSABLE COST CENTER</b>	98,980	0	98,980
100.01			0	0
100.02			0	0
100.03			0	0
100.04			0	0
100.99	<b>SUBTOTAL</b>	\$ 1,229,987	\$ 1,186,904	\$ 2,416,891
101	<b>TOTAL</b>	\$ 208,351,316	\$ (1,864,033)	\$ 206,487,283

(To Schedule 8)





Provider Name:  
RIDEOUT MEMORIAL HOSPITAL

Page 1  
Fiscal Period Ended:  
JUNE 30, 2008

	TOTAL ADJ (Page 1 & 2)	1	2	3	4	5	6	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 COMP AXIAL - TOMO SCAN	0												
41.02	0												
42.00 Radiology - Therapeutic	(6,395,758)	2,243,147	(8,638,905)										
43.00 Radioisotope	0												
44.00 Laboratory	58,166	58,166											
44.01 Pathological Lab	0												
46.00 Whole Blood	0												
47.00 Blood Storing and Processing	0												
48.00 Intravenous Therapy	0												
49.00 Respiratory Therapy	0												
50.00 Physical Therapy	0												
51.00 Occupational Therapy	0												
52.00 Speech Pathology	0												
53.00 Electrocardiology	0												
54.00 Electroencephalography	0												
55.00 Medical Supplies Charged to Patients	0												
56.00 Drugs Charged to Patients	0												
57.00 Renal Dialysis	0												
58.00 ASC (Non-Distinct Part)	0												
59.00	0												
59.01	0												
59.02	0												
59.03	0												
60.00 Clinic	0												
60.01 Cancer Center	4,109,619	(4,529,286)	8,638,905										
61.00 Emergency	0												
61.01 ER PHYSICIANS	0												
71.00 Observation Beds	0												
82.00	0												
83.00	0												
84.00	0												
85.00	0												
86.00	0												
<b>NONREIMBURSABLE COST CENTERS</b>													
96.00 Gift, Flower, Coffee Shop & Canteen	0												
97.00 Research	0												
98.00 Physicians' Private Office	0												
98.01 Physicians' Private Office - W/IT	0												
98.02 Physicians' Private Office - RMCA	0												
99.00 American Cancer Society-Clinic	1,186,904	1,186,904											
99.02 Unused Space	0												
99.04	0												
99.05	0												
100.00 NON-REIMBURSABLE COST CENTER	0												
100.01	0												
100.02	0												
100.03	0												
100.04	0												
101.00 TOTAL	(\$1,864,033)	0	0	172,653	(196,983)	(177,187)	(1,662,516)	0	0	0	0	0	0

(To Sch 10)





Provider Name		Fiscal Period		Provider Number		Adjustments		
RIDEOUT MEMORIAL HOSPITAL		JULY 1, 2007 THROUGH JUNE 30, 2008		ZZR00133F / 1720088354		20		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
<b>RECLASSIFICATIONS OF REPORTED COSTS</b>								
1	10A	A		6.01	7	\$871,049	\$51,140	\$922,189
	10A	A		6.05	7	2,461,964	265,255	2,727,219
	10A	A		8.00	7	2,336,064	164,379	2,500,443
	10A	A		10.00	7	2,656,887	65,471	2,722,358
	10A	A		12.00	7	0	86,826	86,826
	10A	A		16.00	7	3,149,366	266,098	3,415,464
	10A	A		17.00	7	2,859,737	141,900	3,001,637
	10A	A		42.00	7	8,865,511	2,243,147	11,108,658 *
	10A	A		44.00	7	10,384,512	58,166	10,442,678
	10A	A		99.00	7	0	1,186,904	1,186,904
	10A	A		60.01	7	0	(4,529,286)	(4,529,286) *
To allocate the common expenses in the cancer center for proper cost allocation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.8, and 2304								
2	10A	A		42.00	7	\$11,108,658	(\$8,638,905)	\$2,469,753
	10A	A		60.01	7	(4,529,286)	8,638,905	4,109,619
To establish a cost center for the Medical Oncology outpatient services in Radiology -Therapy for proper overhead allocation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.8, and 2304								

\*Balance carried forward from prior/to subsequent adjustments

Provider Name		Fiscal Period		Provider Number		Adjustments		
RIDEOUT MEMORIAL HOSPITAL		JULY 1, 2007 THROUGH JUNE 30, 2008		ZZR00133F / 1720088354		20		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
<b>ADJUSTMENTS TO REPORTED COSTS</b>								
3	10A	A	3.05	7	New Cap Rel Costs - RMCA BLDG To reverse the provider's abatement of revenue against a nonreimbursable cost center. 42 CFR 413.9, 413.20, and 413.24 CMS Pub. 15-1, Sections 2300, 2304, and 2328 CMS Pub. 15-2, Section 3613	\$185,716	\$172,653	\$358,369
4	10A	A	5.00	7	Employee Benefits	\$24,625,939	(\$42,375)	\$24,583,564 *
	10A	A	6.00	7	Administrative and General	15,559,978	(151,491)	15,408,487 *
	10A	A	7.00	7	Maintenance and Repairs To adjust reported home office costs to agree with the Fremont Rideout Health Group audited Home Office Audit Report for fiscal period ended June 30, 2008. 42 CFR 413.17 / CMS Pub. 15-1, Sections 2150.2 and 2304	3,066,595	(3,117)	3,063,478
5	10A	A	5.00	7	Employee Benefits To adjust Workers' Compensation expense to actual premiums paid, allocation of actuarial cost, actual losses, and actual claims administration costs. 42 CFR 413.20, 413.24 and 413.98 CMS Pub. 15-1, Sections 2122.5C, 2161.B, 2300, 2304, and 2328	* \$24,583,564	(\$177,187)	\$24,406,377
6	10A	A	6.00	7	Administrative and General To eliminate the expansion expenses which should be capitalized into the final project. 42 CFR 413.9(b)(2), 413.20, and 413.124 CMS Pub. 15-1, Sections 108, 2102.3, 2154.3, 2154.4, 2155, and 2300	* \$15,408,487	(\$1,662,516)	\$13,745,971

\*Balance carried forward from prior/to subsequent adjustments

Provider Name		Fiscal Period		Provider Number		Adjustments		
RIDEOUT MEMORIAL HOSPITAL		JULY 1, 2007 THROUGH JUNE 30, 2008		ZZR00133F / 1720088354		20		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
<b>ADJUSTMENTS TO REPORTED STATISTICS</b>								
7	9	B-1	42.00	5	Radiology - Therapeutic (Gross Salaries)	2,396,970	(1,767,492)	629,478
	9	B-1	60.01	5	Cancer Center To reclassify the reported Radiology - Therapeutic to the Cancer Center gross salaries statistic for proper overhead allocation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.8, and 2304	0	1,767,492	1,767,492
8	9	B-1	42.00	6.03	Radiology - Therapeutic (Supply Cost)	194,086	(156,555)	37,531
	9	B-1	60.01	6.03	Cancer Center To reclassify the reported Radiology - Therapeutic to the Cancer Center purchasing statistic for proper overhead allocation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.8, and 2304	0	156,555	156,555
9	9	B-1	42.00	6.04	Radiology - Therapeutic (Inpatient Revenue)	324,490	(12,731)	311,759
	9	B-1	60.01	6.04	Cancer Center To reclassify the reported Radiology - Therapeutic to the Cancer Center admitting statistic for proper overhead allocation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.8, and 2304	0	12,731	12,731
10	9	B-1	42.00	6.05, 17	Radiology - Therapeutic (Total Charges)	10,706,687	(3,815,262)	6,891,425
	9	B-1	60.01	6.05, 17	Cancer Center To reclassify the reported Radiology - Therapeutic to the Cancer Center cashing and medical record statistic for proper overhead allocation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.8, and 2304	0	3,815,262	3,815,262

\*Balance carried forward from prior/to subsequent adjustments

Provider Name		Fiscal Period		Provider Number		Adjustments		
RIDEOUT MEMORIAL HOSPITAL		JULY 1, 2007 THROUGH JUNE 30, 2008		ZZR00133F / 1720088354		20		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
<b>ADJUSTMENTS TO REPORTED STATISTICS</b>								
11	9	B-1	42.00	12	Radiology - Therapeutic (Hours Worked)	69,049	(51,096)	17,953
	9	B-1	60.01	12	Cancer Center	0	51,096	51,096
To reclassify the reported Radiology - Therapeutic to the Cancer Center cafeteria statistic for proper overhead allocation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.8, and 2304								
12	9	B-1	6.00	1, 3	Administration (Square Feet)	38,834	(25,464)	13,370
	9	B-1	99.02	1, 3, 8	Unused Space	0	25,464	25,464
	9	B-1	8.00	8	Total - Square Feet	220,763	25,464	246,227
To establish plant operation square footage and to reclassify unused space not related to patient care. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2100, 2102.3, 2300, 2304, 2306, and 2328								
13	9	B-1	98.02	3.05	Physician Offices - RMCA (Square Feet)	0	19,669	19,669
	9	B-1	3.05	3.05	Total - Square Feet	2,336	19,669	22,005
To adjust square feet statistics to agree with the provider's Square Feet report. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306								



Provider Name		Fiscal Period		Provider Number		Adjustments		
RIDEOUT MEMORIAL HOSPITAL		JULY 1, 2007 THROUGH JUNE 30, 2008		ZZR00133F / 1720088354		20		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
14	5	C	I	42.00	8	\$10,706,687	(\$3,815,262)	\$6,891,425
	5	C	I	60.01	8	0	3,815,262	3,815,262
<p style="text-align: center;"><b>ADJUSTMENTS TO REPORTED TOTAL CHARGES</b></p> <p>Radiology - Therapeutic Cancer Center</p> <p>To reclassify the reported revenue to the Cancer Center for proper matching of expense. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.8, and 2304</p>								

Provider Name		Fiscal Period		Provider Number		Adjustments			
RIDEOUT MEMORIAL HOSPITAL		JULY 1, 2007 THROUGH JUNE 30, 2008		ZZR00133F / 1720088354		20			
Report References									
Adj. No.	Audit Report	Work Sheet	Cost Report				As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line	Col.			
<b>ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT</b>									
15	4	D-1	I	XIX	9.00	1	11,835	638	12,473 *
	4A	D-1	II	XIX	42.00	4	2,775	35	2,810 *
	4A	D-1	II	XIX	43.00	4	1,160	259	1,419 *
	4A	D-1	II	XIX	43.01	4	350	4	354 *
	4A	Supplemental					578	50	628
	4A	Supplemental					\$318	(\$6.66)	\$311.11
17	6	D-4	XIX	XIX	37.00	2	\$3,264,872	\$214,691	\$3,479,563
	6	D-4	XIX	XIX	38.00	2	203,621	24,295	227,916
	6	D-4	XIX	XIX	39.00	2	4,953,645	80,627	5,034,272
	6	D-4	XIX	XIX	40.00	2	333,262	21,704	354,966
	6	D-4	XIX	XIX	41.00	2	1,447,144	108,069	1,555,213
	6	D-4	XIX	XIX	41.01	2	2,886,646	235,471	3,122,117
	6	D-4	XIX	XIX	44.00	2	7,739,788	588,775	8,328,563
	6	D-4	XIX	XIX	46.00	2	296,388	63,929	360,317
	6	D-4	XIX	XIX	49.00	2	2,319,406	254,569	2,573,975
	6	D-4	XIX	XIX	50.00	2	243,080	27,738	270,818
	6	D-4	XIX	XIX	51.00	2	35,944	1,823	37,767
	6	D-4	XIX	XIX	52.00	2	214,010	11,101	225,111
	6	D-4	XIX	XIX	53.00	2	3,229,194	300,321	3,529,515
	6	D-4	XIX	XIX	55.00	2	10,002,113	686,808	10,688,921
	6	D-4	XIX	XIX	56.00	2	16,950,393	1,565,950	18,516,343
	6	D-4	XIX	XIX	61.00	2	2,481,574	143,729	2,625,303
	6	D-4	XIX	XIX	101.00	2	56,635,895	4,329,600	60,965,495
18	2	E-3	III	XIX	10.00	1	\$31,543,424	\$286,487	\$31,829,911
	2	E-3	III	XIX	11.00	1	56,635,895	4,329,600	60,965,495
19	3	E-3	III	XIX	36.00	1	\$222,068	\$82,823	\$304,891
	3	Not Reported					0	64,904	64,904
	1	E-3	III	XIX	57.00	1	31,765,000	2,374,204	34,139,204

-Continued on next page-

\*Balance carried forward from prior/to subsequent adjustments

<b>Provider Name</b> RIDEOUT MEMORIAL HOSPITAL		<b>Fiscal Period</b> JULY 1, 2007 THROUGH JUNE 30, 2008		<b>Provider Number</b> ZZR00133F / 1720088354		<b>Adjustments</b> 20	
Report References							
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)
			Part	Title	Line		

**ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT**

-Continued from previous page-

To adjust Medi-Cal Settlement Data to agree with the following  
 EDS Paid Claims Summary:  
 Report Date: May 20, 2011  
 Payment Period: July 1, 2007 through May 2, 2011  
 Service Period: July 1, 2007 through June 30, 2008  
 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 Number		Adjustments		
RIDEOUT MEMORIAL HOSPITAL		JULY 1, 2007 THROUGH JUNE 30, 2008		ZZR00133F / 1720088354		20		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
20	4	D-1	1	XIX	9.00	1		
	4A	D-1	II	XIX	42.00	4	(76.50)	12,397
	4A	D-1	II	XIX	43.00	4	(6.00)	2,804
	4A	D-1	II	XIX	43.01	4	(55.00)	1,364
							(1.00)	353
<p><b>ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT</b></p> <p>Medi-Cal Days - Adults and Pediatrics * 12,473</p> <p>Medi-Cal Days - Nursery * 2,810</p> <p>Medi-Cal Days - Intensive Care Unit * 1,419</p> <p>Medi-Cal Days - Neonatal Intensive Care Unit * 354</p> <p>To eliminate Medi-Cal routine days for billed Medi-Cal days by 25% and 50%, for claims submitted during the 7th through 9th month (RAD Code 475) and 10th through the 12th month (RAD Code 476) after the month of service, respectively.</p> <p>42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139</p> <p>CMS Pub. 15-1, Sections 2304, 2404, and 2408</p> <p>CCR, Title 22, Section 51541</p> <p>W&amp;I Code, 14115</p>								

\*Balance carried forward from prior/to subsequent adjustments