

**REPORT  
ON THE  
COST REPORT REVIEW**

**ST. HELENA HOSPITAL  
ST. HELENA, CALIFORNIA  
PROVIDER NUMBER: ZZR00013F AND  
NPI NUMBER: 1720078082**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2008**

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

**Section Chief: Louise Wong  
Audit Supervisor: Sandra Garcia  
Auditor: Medy Lamorena**



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



EDMUND G. BROWN JR.  
Governor

March 18, 2011

John Maerzke, B.Sc, CGA  
Regional Director, Finance  
St. Helena Hospital  
10 Woodland Road, #3 Oak  
St. Helena, CA 94574

PROVIDER: ST. HELENA HOSPITAL  
PROVIDER NO. ZZR00013F AND NPI NO. 1720078082  
FISCAL PERIOD ENDED DECEMBER 31, 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 settlement for the fiscal period due the Provider in the amount of \$119,143 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 AB 5 and AB 1183 REDUCTIONS (SCHEDULE A)
3. Computation of Medi Cal Reimbursement Settlement (NONCONTRACT Schedules)
4. 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.

John Maerzke  
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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.

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 Appeals and Hearings  
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:

<b><u>United States Postal Service (USPS)</u></b>	<b><u>Courier (UPS, FedEx, etc.)</u></b>
Assistant Chief Counsel	Assistant Chief Counsel
Department of Health Care Services	Department of Health Care Services
Office of Legal Services	Office of Legal Services
MS 0010	MS 0010
P.O. Box 997413	1501 Capitol Avenue, Suite 71.5001
Sacramento, CA 95899-7413	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—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

**Fiscal Period Ended:**  
**DECEMBER 31, 2008**

		SETTLEMENT	COST
<b>1. Medi-Cal Noncontract Settlement (SCHEDULE 1)</b> <b>Provider No. ZZR00013F</b>	Reported	\$ 1,544,711	
	Net Change	\$ (1,425,567)	
	Audited Amount Due Provider (State)	\$ 119,143	
<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>		\$ 119,143	
<b>9. Total Medi-Cal Cost</b>			\$ 0

**SUMMARY OF FINDINGS**

**Provider Name:**  
ST. HELENA HOSPITAL

**Fiscal Period Ended:**  
**DECEMBER 31, 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>		\$ 119,143	

## COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:  
ST. HELENA HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 2008

Provider No.  
ZZR00013F

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ <u>5,845,767</u>	\$ <u>5,198,720</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>5,845,767</u>	\$ <u>5,198,720</u>
6. Interim Payments (Adj 26)	\$ <u>(4,301,056)</u>	\$ <u>(4,820,194)</u>
7. Balance Due Provider (State)	\$ <u>1,544,711</u>	\$ <u>378,526</u>
8. Medi-Cal Credit Balance (Adj 27)	\$ <u>0</u>	\$ <u>(3,565)</u>
9. Total Noncontract AB 5 and AB 1183 Reductions (Sch. A)	\$ <u>0</u>	\$ <u>(255,818)</u>
10.	\$ <u>0</u>	\$ <u>0</u>
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ <u><u>1,544,711</u></u>	\$ <u><u>119,143</u></u>
	(To Summary of Findings)	

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

Provider Name:  
ST. HELENA HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 2008

Provider No.  
ZZR00013F

1.	10% Reduction for Noncontract Services from 07/01/08 - 09/30/08 (AB 5 Schedule A-1)	\$	<u>0</u>
2.	Reduction for Noncontract Services from 10/01/08 - 04/05/09 (AB 1183 Schedule A-2)		<u>0</u>
3.	10% Reduction for Noncontract Services from 04/06/09 - MM/DD/YY (AB 5 Schedule A-3)		<u>0</u>
4.	10% Reduction for HFPAs from 07/01/08 - 12/31/08 (AB 5 Schedule A-4)		<u>255,818</u>
5.	10% Reduction for Rural Health Hospitals from 07/01/08 - 10/31/08 (AB 5 Schedule A-5)		<u>0</u>
6.	Total Noncontract AB 5 and AB 1183 Reductions	\$	<u><u>255,818</u></u> (To Schedule 1, Ln 9)

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT  
NONCONTRACT HOSPITALS

AB 5

10% REDUCTION FOR SERVICES FROM JULY 1, 2008 THROUGH DECEMBER 31, 2008

Provider Name:  
ST. HELENA HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 2008

Provider No.  
ZZR00013F

**Audited Medi-Cal Cost Per Day**

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$ <u>5,279,713</u>
2. Less: Medi-Cal Administrative Day Cost (Schedule 4A, Lines 28 and 31)	<u>47,381</u>
3. Total Medi-Cal Cost of Covered Services Subject to Reductions (Line 1 minus Line 2)	\$ <u><u>5,232,332</u></u>
4. Total Audited Medi-Cal Days (Schedules 4, 4A, and 4B, excludes Administrative Days)	<u><u>1,579</u></u>
5. Audited Medi-Cal Cost Per Day (Line 3 ÷ Line 4)	\$ <u><u>3,313.70</u></u>

**10 % Cost Reduction For Services From 07/01/08 Through 12/31/08**

6. Audited Medi-Cal Days of Service from 07/01/08 - 12/31/08 (excludes Administrative Days)	<u>772</u>
7. Audited Medi-Cal Cost for 07/01/08 - 12/31/08 (Line 5 X Line 6)	\$ <u>2,558,176</u>
8. 10% Cost Reduction for 07/01/08 - 12/31/08 (Line 7 X 10%)	\$ <u><u>255,818</u></u> (To Schedule A, Ln 4)



COMPUTATION OF LESSER OF  
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:  
ST. HELENA HOSPITALFiscal Period Ended:  
DECEMBER 31, 2008Provider No.  
ZZR00013F

REPORTED

AUDITED

## REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3) \$ 5,860,626 \$ 5,279,713

## CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj 24) \$ 9,920,976 \$ 10,515,9683. Inpatient Ancillary Service Charges (Adj 24) \$ 13,089,083 \$ 13,223,4864. Total Charges - Medi-Cal Inpatient Services \$ 23,010,059 \$ 23,739,4545. Excess of Customary Charges Over Reasonable Cost  
(Line 4 minus Line 1) \* \$ 17,149,434 \$ 18,459,7416. 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 HOSPITALFiscal Period Ended:  
DECEMBER 31, 2008Provider No.  
ZZR00013F

	REPORTED	AUDITED
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ <u>3,342,225</u>	\$ <u>2,952,262</u>
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ <u>2,518,401</u>	\$ <u>2,335,971</u>
3. Medi-Cal Inpatient Hospital Based Physician for Intern and Resident Services (Sch )	\$ <u>0</u>	\$ <u>0</u>
4. Routine Services - Late Billing Penalty (Adj 29)	\$ <u>0</u>	\$ <u>(8,520)</u>
	\$ <u>0</u>	\$ <u>0</u>
6. SUBTOTAL (Sum of Lines 1 through 5)	\$ <u>5,860,626</u>	\$ <u>5,279,713</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>5,860,626</u>	\$ <u>5,279,713</u>
	(To Schedule 2)	
9. Coinsurance (Adj 25)	\$ <u>(7,035)</u>	\$ <u>(69,120)</u>
10. Patient and Third Party Liability (Adj 25)	\$ <u>(7,824)</u>	\$ <u>(11,873)</u>
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ <u><u>5,845,767</u></u>	\$ <u><u>5,198,720</u></u>
	(To Schedule 1)	

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:  
ST. HELENA HOSPITALFiscal Period Ended:  
DECEMBER 31, 2008Provider No.  
ZZR00013F

## 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 )	17,106	17,106
2. Inpatient Days (include private, exclude swing-bed)	17,106	17,106
3. Private Room Days (exclude swing-bed private room) (Adj )	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj )	17,106	17,106
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 21)	1,225	1,129

## 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)	\$ 21,759,814	\$ 21,100,570
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)	\$ 21,759,814	\$ 21,100,570

## PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 82,601,037	\$ 82,601,037
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 82,601,037	\$ 82,601,037
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 0.263433	\$ 0.255452
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)	\$ 4,828.78	\$ 4,828.78
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)	\$ 21,759,814	\$ 21,100,570

## PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 1,272.06	\$ 1,233.52
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 1,558,274	\$ 1,392,644
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 960,127	\$ 943,327
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 2,518,401	\$ 2,335,971

( To Schedule 3 )

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:  
ST. HELENA HOSPITALFiscal Period Ended:  
DECEMBER 31, 2008Provider No.  
ZZR00013F

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
<b>NURSERY</b>		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 422,325	\$ 417,362
2. Total Inpatient Days (Adj )	547	547
3. Average Per Diem Cost	\$ 772.07	\$ 763.00
4. Medi-Cal Inpatient Days (Adj 21)	199	179
5. Cost Applicable to Medi-Cal	\$ 153,642	\$ 136,577
<b>INTENSIVE CARE UNIT</b>		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 6,620,502	\$ 6,554,104
7. Total Inpatient Days (Adj )	2,339	2,339
8. Average Per Diem Cost	\$ 2,830.48	\$ 2,802.10
9. Medi-Cal Inpatient Days (Adj 21)	272	271
10. Cost Applicable to Medi-Cal	\$ 769,891	\$ 759,369
<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 22)	\$ 231.61	\$ 318.19
27. Medi-Cal Inpatient Days (Adj 22)	158	118
28. Cost Applicable to Medi-Cal	\$ 36,594	\$ 37,546
<b>ADMINISTRATIVE DAYS</b>		
29. Per Diem Rate (Adj 22)	\$ 0.00	\$ 351.26
30. Medi-Cal Inpatient Days (Adj 22)	0	28
31. Cost Applicable to Medi-Cal	\$ 0	\$ 9,835
32. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,28,31)	\$ 960,127	\$ 943,327

(To Schedule 4)

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:  
ST. HELENA HOSPITALFiscal Period Ended:  
DECEMBER 31, 2008Provider No.  
ZZR00013F

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:  
ST. HELENA HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 2008

Provider No:  
ZZR00013F

		TOTAL ANCILLARY COST *	TOTAL ANCILLARY CHARGES (Adj 20)	RATIO COST TO CHARGES	MEDI-CAL CHARGES (From Schedule 6)	MEDI-CAL COST
<b>ANCILLARY COST CENTERS</b>						
37.00	Operating Room	\$ 7,655,120	\$ 96,548,315	0.079288	\$ 4,965,502	\$ 393,705
38.00	Recovery Room	893,179	2,710,460	0.329530	151,915	50,061
39.00	Delivery Room and Labor Room	1,456,527	2,158,927	0.674653	586,952	395,989
40.00	Anesthesiology	1,433,925	5,124,717	0.279806	317,247	88,768
41.00	Radiology - Diagnostic	1,591,528	9,358,795	0.170057	245,031	41,669
41.01	Ultrasound	601,201	4,023,307	0.149430	90,282	13,491
41.02	CT Scan	1,561,396	10,691,840	0.146036	283,239	41,363
41.03	Cardiac Cath Lab	3,137,025	34,917,989	0.089840	913,542	82,072
41.05	MRI	922,305	2,849,321	0.323693	40,229	13,022
43.00	Radioisotope	637,993	1,309,585	0.487172	24,988	12,173
44.00	Laboratory	2,595,258	22,682,240	0.114418	897,426	102,682
47.00	Blood Storing	1,094,944	1,327,790	0.824636	140,331	115,722
49.00	Respiratory Therapy	1,677,930	7,121,529	0.235614	809,482	190,725
49.01	Pulmonary Function	161,929	1,659,380	0.097584	131,420	12,824
50.00	Physical Therapy	1,495,091	4,358,184	0.343054	208,715	71,600
51.00	Occupational Therapy	116,623	425,012	0.274400	31,558	8,660
52.00	Speech Pathology	56,060	173,377	0.323340	50,591	16,358
53.00	Electrocardiology	1,183,238	2,485,424	0.476071	662,827	315,553
55.00	Medical Supplies Charged to Patients	14,081,681	26,421,905	0.532955	880,638	469,340
56.00	Drugs Charged to Patients	4,758,542	15,135,570	0.314395	1,447,162	454,980
57.00	Renal Dialysis	443,316	3,380,870	0.131125	215,189	28,217
59.00	Outpatient Psychiatric	3,203,025	2,916,288	1.098323	0	0
59.01	0.00	0	0	0.000000	0	0
59.02	ASC (Non-Distinct Part)	0	0	0.000000	0	0
59.03		0	0	0.000000	0	0
59.04		0	0	0.000000	0	0
59.05		0	0	0.000000	0	0
59.06		0	0	0.000000	0	0
60.00	Clinic	0	0	0.000000	0	0
60.01	Outpatient Pharmacy - Deer Park	2,778,402	2,814,513	0.987170	0	0
61.00	Emergency	3,135,240	12,170,791	0.257604	129,220	33,288
62.00	Observation Beds	0	2,118,376	0.000000	0	0
71.00	Home Health Agency	3,590,435	0	0.000000	0	0
71.01	Home Health Agency II	1,995,875	0	0.000000	0	0
83.00		0	0	0.000000	0	0
84.00		0	0	0.000000	0	0
85.00		0	0	0.000000	0	0
86.00		0	0	0.000000	0	0
<b>TOTAL</b>		<b>\$ 62,257,789</b>	<b>\$ 274,884,505</b>		<b>\$ 13,223,486</b>	<b>\$ 2,952,262</b>

(To Schedule 3)

\* From Schedule 8, Column 27









STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8

Provider Name:  
ST. HELENA HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 2008

TRIAL BALANCE EXPENSES	NET EXP FOR COST ALLOC (From Sch 10)	OLD CAPITAL BLDG & FIXTURES	HEALTH CENTER BLDG	LLOYD BLDG	MAIN-TENANCE BLDG	CRYSTAL SPRINGS	ANCILLARY WING COST	ICU WING COST	EMPLOYEE HOUSING COST	NEW CAP BLDG & FIXT	HEALTH CENTER BLDG	LLOYD BLDG
	0.00	1.00	1.01	1.02	1.03	1.04	1.05	1.06	1.09	3.00	3.01	3.02
<b>ANCILLARY COST CENTERS</b>												
37.00 Operating Room	4,232,938	0	162	0	0	0	88,558	0	0	0	27	0
38.00 Recovery Room	593,679	0	0	0	0	0	9,491	0	0	0	0	0
39.00 Delivery Room and Labor Room	627,188	13,122	0	0	0	0	0	0	0	81,768	0	0
40.00 Anesthesiology	1,204,273	0	0	0	0	0	0	0	0	0	0	0
41.00 Radiology - Diagnostic	930,359	0	0	0	0	0	18,818	0	0	0	0	0
41.01 Ultrasound	416,828	0	0	0	0	0	3,606	0	0	0	0	0
41.02 CT Scan	1,166,945	0	0	0	0	0	3,242	0	0	0	0	0
41.03 Cardiac Cath Lab	1,725,829	4,335	0	0	0	0	11,455	0	0	27,012	0	0
41.05 MRI	786,222	0	0	0	0	0	0	0	0	0	0	0
43.00 Radioisotope	345,641	0	0	0	0	0	3,230	0	0	0	0	0
44.00 Laboratory	1,691,048	2,440	0	0	581	0	30,552	0	0	15,205	0	0
47.00 Blood Storing	852,305	0	0	0	0	0	10,485	0	0	0	0	0
49.00 Respiratory Therapy	1,229,386	204	0	0	0	0	0	0	0	1,271	0	0
49.01 Pulmonary Function	28,820	6,802	0	0	0	0	0	0	0	42,387	0	0
50.00 Physical Therapy	1,137,433	0	0	0	0	0	17,879	0	0	0	0	0
51.00 Occupational Therapy	94,027	0	0	0	0	0	0	0	0	0	0	0
52.00 Speech Pathology	45,067	0	0	0	0	0	0	0	0	0	0	0
53.00 Electrocardiology	794,863	8,732	0	0	0	0	8,267	0	0	54,414	0	0
55.00 Medical Supplies Charged to Patients	11,532,374	15,962	0	0	0	0	0	0	0	99,466	0	0
56.00 Drugs Charged to Patients	2,391,667	0	0	0	0	0	0	0	0	0	0	0
57.00 Renal Dialysis	343,295	0	0	0	0	0	0	0	0	0	0	0
59.00 Outpatient Psychiatric	2,014,869	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 ASC (Non-Distinct Part)	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
59.04	0	0	0	0	0	0	0	0	0	0	0	0
59.05	0	0	0	0	0	0	0	0	0	0	0	0
59.06	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
60.01 Outpatient Pharmacy - Deer Park	2,387,154	0	0	0	0	0	0	0	0	0	0	0
61.00 Emergency	2,148,503	19,531	0	0	0	0	0	0	0	121,711	0	0
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
71.00 Home Health Agency	2,945,622	0	0	0	0	0	0	0	0	0	0	0
71.01 Home Health Agency II	1,664,438	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 and Canteen	275,315	0	798	0	0	0	0	0	0	0	132	0
98.00 Physicians' Private Office	2,836,409	0	0	1,272	0	0	0	0	0	0	0	1,553
99.01 Health Center	1,463,008	0	12,889	734	0	0	0	0	0	0	2,139	896
99.02 Marketing and Development	1,946,445	0	603	0	0	0	2,267	0	0	0	100	0
99.03 California Specialty Hospital	17,843,608	0	0	0	0	0	0	0	0	0	0	0
99.04	0	0	0	0	0	0	0	0	0	0	0	0
99.05	0	0	0	0	0	0	0	0	0	0	0	0
99.06	0	0	0	0	0	0	0	0	0	0	0	0
99.07	0	0	0	0	0	0	0	0	0	0	0	0
99.08	0	0	0	0	0	0	0	0	0	0	0	0
100.01	0	0	0	0	0	0	0	0	0	0	0	0
100.02	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	116,190,483	279,505	58,648	5,869	12,689	18,165	282,262	71,552	0	1,741,742	9,732	7,167



STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.1

Provider Name:  
ST. HELENA HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 2008

	TRIAL BALANCE EXPENSES	MAIN-TENANCE BLDG	CRYSTAL SPRINGS	ANCILLARY WING	ICU WING	SNF WING	EMPLOYEE HOUSING COST	NEW CAP REL COSTS MVBLE EQUIP	0.00	0.00	EMPLOYEE BENEFITS COST	ACCUMULATE COST	ADMINIS-TRATIVE & GENERAL
		3.03	3.04	3.05	3.06	3.07	3.09	4.00	0.00	0.00	5.00		6.01
<b>ANCILLARY COST CENTERS</b>													
37.00	Operating Room	0	0	132,225	0	0	0	95,136	0	0	63,361	4,612,408	557,793
38.00	Recovery Room	0	0	14,171	0	0	0	922	0	0	11,718	629,981	76,186
39.00	Delivery Room and Labor Room	0	0	0	0	0	0	3,643	0	0	12,249	737,970	89,245
40.00	Anesthesiology	0	0	0	0	0	0	6,176	0	0	26	1,210,475	146,387
41.00	Radiology - Diagnostic	0	0	28,097	0	0	0	35,039	0	0	16,562	1,028,876	124,425
41.01	Ultrasound	0	0	5,384	0	0	0	11,112	0	0	6,715	443,645	53,651
41.02	CT Scan	0	0	4,841	0	0	0	54,772	0	0	9,540	1,239,341	149,877
41.03	Cardiac Cath Lab	0	0	17,103	0	9,535	0	99,590	0	0	28,850	1,923,708	232,640
41.05	MRI	0	0	0	0	0	0	48	0	0	474	786,744	95,143
43.00	Radioisotope	0	0	4,823	0	0	0	23,744	0	0	3,126	380,564	46,023
44.00	Laboratory	0	99	45,616	0	0	0	29,328	0	0	42,929	1,857,797	224,669
47.00	Blood Storing	0	0	15,655	0	0	0	370	0	0	3,249	882,063	106,671
49.00	Respiratory Therapy	0	0	0	0	0	0	24,863	0	0	20,780	1,276,505	154,372
49.01	Pulmonary Function	0	0	0	0	0	0	2,260	0	0	1,185	81,455	9,851
50.00	Physical Therapy	0	0	26,695	0	0	0	8,208	0	0	18,469	1,208,684	146,170
51.00	Occupational Therapy	0	0	0	0	0	0	106	0	0	2,036	96,169	11,630
52.00	Speech Pathology	0	0	0	0	0	0	32	0	0	875	45,974	5,560
53.00	Electrocardiology	0	0	12,343	0	0	0	18,082	0	0	14,556	911,257	110,201
55.00	Medical Supplies Charged to Patients	0	0	0	0	0	0	15,744	0	0	7,538	11,671,084	1,411,421
56.00	Drugs Charged to Patients	0	0	0	0	0	0	104	0	0	0	2,391,667	289,232
57.00	Renal Dialysis	0	0	0	0	0	0	3,885	0	0	30,891	343,399	41,528
59.00	Outpatient Psychiatric	0	0	0	0	0	0	0	0	0	0	2,049,645	247,870
59.01		0	0	0	0	0	0	0	0	0	0	0	0
59.02	ASC (Non-Distinct Part)	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
59.04		0	0	0	0	0	0	0	0	0	0	0	0
59.05		0	0	0	0	0	0	0	0	0	0	0	0
59.06		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
60.01	Outpatient Pharmacy - Deer Park	0	0	0	0	0	0	328	0	0	6,154	2,393,636	289,470
61.00	Emergency	0	0	0	0	0	0	12,107	0	0	33,047	2,334,900	282,367
62.00	Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
71.00	Home Health Agency	0	0	0	0	0	0	3,060	0	0	45,240	2,993,921	362,064
71.01	Home Health Agency II	0	0	0	0	0	0	1,446	0	0	25,485	1,691,370	204,543
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 and Canteen	0	0	0	0	0	0	39	0	0	1,210	277,495	33,558
98.00	Physicians' Private Office	0	0	0	0	0	0	3,496	0	0	19,701	2,862,431	346,163
99.01	Health Center	0	0	0	0	0	0	3,096	0	0	16,713	1,499,475	181,336
99.02	Marketing and Development	0	0	3,384	0	0	0	3,330	0	0	20,203	1,976,331	239,004
99.03	California Specialty Hospital	0	0	0	0	0	0	10,217	0	0	0	17,853,825	(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
99.06		0	0	0	0	0	0	0	0	0	0	0	0
99.07		0	0	0	0	0	0	0	0	0	0	0	0
99.08		0	0	0	0	0	0	0	0	0	0	0	0
100.01		0	0	0	0	0	0	0	0	0	0	0	0
100.02		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>116,190,483</b>	<b>10,609,165</b>



STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.2

Provider Name:  
ST. HELENA HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 2008

TRIAL BALANCE EXPENSES	COMMUNI-CATION COST 6.02	ADMITTING COST 6.03	CASHIERING ACCOUNT REC 6.04	PURCHASING RECEIVING 6.05	MAIN-TENANCE REPAIRS 7.00	OPERATION OF PLANT 8.00	LAUNDRY LINEN SERVICE 9.00	HOUSE-KEEPING 10.00	DIETARY 11.00	CAFETERIA 12.00	MAIN-TENANCE OF PERSONNEL 13.00	NURSING ADMINIS-TRATION 14.00
<b>ANCILLARY COST CENTERS</b>												
37.00 Operating Room	28,757	491,416	434,103	4,865	112,412	134,070	62,973	115,698	0	33,089	282,020	353,375
38.00 Recovery Room	2,412	13,215	12,187	44	11,915	14,211	0	12,264	0	3,613	0	105,347
39.00 Delivery Room and Labor Room	6,068	14,921	9,707	103	25,451	30,355	9,231	26,195	3,800	5,750	230,069	247,504
40.00 Anesthesiology	0	26,304	23,042	81	0	0	0	0	0	7,609	0	0
41.00 Radiology - Diagnostic	12,827	24,090	42,079	425	23,625	28,177	15,618	24,316	0	6,330	185,540	5,572
41.01 Ultrasound	830	8,745	18,090	6	4,527	5,399	12,232	4,660	0	3,020	22,265	0
41.02 CT Scan	1,244	26,163	48,073	31	4,071	4,855	9,027	4,190	0	3,534	0	0
41.03 Cardiac Cath Lab	4,255	174,676	156,999	0	75,281	89,785	9,460	77,482	0	12,740	89,059	94,564
41.05 MRI	4,777	3,147	12,811	1	0	0	0	0	0	382	0	0
43.00 Radioisotope	845	2,308	5,888	558	4,055	4,837	4,923	4,174	0	1,648	89,059	0
44.00 Laboratory	19,724	82,711	101,984	29,632	44,564	53,151	0	45,867	0	30,807	0	0
47.00 Blood Storing	13,825	10,296	5,970	24,226	13,163	15,699	0	13,548	0	2,664	0	0
49.00 Respiratory Therapy	12,397	61,143	32,020	3,828	396	472	0	407	0	13,940	89,059	0
49.01 Pulmonary Function	661	10,986	7,461	218	13,194	15,736	0	13,579	0	897	0	0
50.00 Physical Therapy	2,827	15,380	19,595	180	22,446	26,770	1,290	23,102	0	5,526	0	0
51.00 Occupational Therapy	2,074	1,413	1,911	3	0	0	0	0	0	1,306	0	0
52.00 Speech Pathology	753	1,247	780	0	0	0	0	0	0	607	0	0
53.00 Electrocardiology	10,492	8,828	11,175	2,681	27,315	32,578	8,346	28,114	0	9,601	0	891
55.00 Medical Supplies Charged to Patients	5,499	138,665	118,799	387,784	30,960	36,925	4,875	31,865	0	9,337	89,059	0
56.00 Drugs Charged to Patients	0	111,214	68,053	0	0	0	0	0	0	0	0	0
57.00 Renal Dialysis	0	29,109	15,201	0	0	0	0	0	0	0	0	0
59.00 Outpatient Psychiatric	38,865	0	13,112	2,361	14,076	16,788	12,247	14,488	383,890	28,011	274,599	91,433
59.01 ASC (Non-Distinct Part)	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
59.04	0	0	0	0	0	0	0	0	0	0	0	0
59.05	0	0	0	0	0	0	0	0	0	0	0	0
59.06	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
60.01 Outpatient Pharmacy - Deer Park	6,237	0	0	0	0	0	0	0	0	0	89,059	0
61.00 Emergency	31,906	17,570	54,723	694	37,884	45,183	45,582	38,992	0	18,687	0	163,418
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
71.00 Home Health Agency	31,737	0	0	776	0	0	0	0	0	0	0	201,937
71.01 Home Health Agency II	0	0	0	285	0	0	0	0	0	0	0	99,678
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 and Canteen	568	0	0	5,889	6,057	7,223	0	0	0	580	0	0
99.00 Physicians' Private Office	38,896	0	0	3,024	24,044	28,676	0	0	0	0	0	4,266
99.01 Health Center	568	0	0	2,090	111,681	133,199	4,336	0	77,908	10,629	0	11,778
99.02 Marketing and Development	6,237	0	0	1,771	7,419	8,848	0	7,635	0	2,835	0	0
99.03 California Specialty Hospital	0	0	0	23,141	0	0	0	0	0	0	0	16,367
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
99.06	0	0	0	0	0	0	0	0	0	0	0	0
99.07	0	0	0	0	0	0	0	0	0	0	0	0
99.08	0	0	0	0	0	0	0	0	0	0	0	0
100.01	0	0	0	0	0	0	0	0	0	0	0	0
100.02	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>554,848</b>	<b>2,274,267</b>	<b>1,736,164</b>	<b>543,756</b>	<b>2,446,781</b>	<b>2,415,225</b>	<b>449,607</b>	<b>1,904,258</b>	<b>1,678,580</b>	<b>445,634</b>	<b>2,909,263</b>	<b>3,745,203</b>

Provider Name:  
ST. HELENA HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 2008

GENERAL SERVICE COST CENTER	TRIAL BALANCE EXPENSES	SPIRITUAL SERVICES	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE COST	NURSING SCHOOL	INT & RES SALARY & FRINGES	INT & RES PROGRAM	PARAMED EDUCAT	POST		TOTAL COST
										SUBTOTAL	ADJUSTMENT	
1.00 Old Capital Related Costs - Building and Fixtures												
1.01 Health Center Building												
1.02 Loyd Building												
1.03 Maintenance Building												
1.04 Crystal Springs												
1.05 Ancillary Wing												
1.06 ICU wing												
1.09 Employee Housing												
3.00 New Capital Related Costs - Building and Fixtures												
3.01 Health Center Building												
3.02 Loyd Building												
3.03 Maintenance Building												
3.04 Crystal Springs												
3.05 Ancillary Wing												
3.06 ICU wing												
3.07 SNF Wing												
3.09 Employee Housing												
4.00 New Capital Related Costs - Movable Equip												
0.00												
5.00 Employee Benefits												
6.01 Administrative and General												
6.02 Communications												
6.03 Admitting												
6.04 Cashiering Accounts Rec												
6.05 Purchasing and Receiving												
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												
14.01 Spiritual Service												
16.00 Pharmacy												
17.00 Medical Records and Library												
18.00 Social Service												
21.00 Nursing School												
22.00 Intern and Res Service - Salary and Fringes												
23.00 Intern and Res Other Program												
24.00 Paramedical Ed Program												
<b>INPATIENT ROUTINE COST CENTERS</b>												
25.00 Adults and Pediatrics	95,575		46	444,459	715,268							21,100,570
26.00 Intensive Care Unit	58,557		5	149,597	100,578							6,554,104
27.00												
28.00												
29.00												
30.00												
31.00 Subprovider I												
32.00												
33.00 Nursery				5,890	23,521							417,362
34.00 Medicare Certified Nursing Facility												
35.00 Distinct Part Nursing Facility												
36.00 Adult Subacute Care Unit												
36.01 Subacute Care Unit I												
36.02 Subacute Care Unit II												
36.02 Transitional Care Unit												
<b>TOTAL</b>	<b>14.01</b>	<b>16.00</b>	<b>17.00</b>	<b>18.00</b>	<b>21.00</b>	<b>22.00</b>	<b>23.00</b>	<b>24.00</b>	<b>25.00</b>	<b>26.00</b>	<b>27.00</b>	<b>28.00</b>

STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (WS B)

SCHEDULE 8.3

Provider Name:  
ST. HELENA HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 2008

TRIAL BALANCE EXPENSES	SPIRITUAL SERVICES	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE COST	NURSING SCHOOL	INT & RES SALARY & FRINGES	INT & RES PROGRAM	PARAMED EDUCAT	SUBTOTAL	STEP-DOWN ADJUSTMENT	TOTAL COST	
												14.01
<b>ANCILLARY COST CENTERS</b>												
37.00 Operating Room	0	4,001	428,141	0	0	0	0	0	7,655,120	0	7,655,120	
38.00 Recovery Room	0	1	11,805	0	0	0	0	0	893,179	0	893,179	
39.00 Delivery Room and Labor Room	1,346	2	14,767	4,042	0	0	0	0	1,456,527	0	1,456,527	
40.00 Anesthesiology	0	0	20,028	0	0	0	0	0	1,433,925	0	1,433,925	
41.00 Radiology - Diagnostic	0	12,929	56,699	0	0	0	0	0	1,591,528	0	1,591,528	
41.01 Ultrasound	0	0	24,132	0	0	0	0	0	601,201	0	601,201	
41.02 CT Scan	0	15,711	55,278	0	0	0	0	0	1,561,396	0	1,561,396	
41.03 Cardiac Cath Lab	4,711	3	191,662	0	0	0	0	0	3,137,025	0	3,137,025	
41.05 MRI	0	7,737	11,560	0	0	0	0	0	922,305	0	922,305	
43.00 Radioisotope	0	85,418	7,692	0	0	0	0	0	637,993	0	637,993	
44.00 Laboratory	0	0	104,351	0	0	0	0	0	2,595,258	0	2,595,258	
47.00 Blood Storing	0	0	6,817	0	0	0	0	0	1,094,944	0	1,094,944	
49.00 Respiratory Therapy	0	0	33,393	0	0	0	0	0	1,677,930	0	1,677,930	
49.01 Pulmonary Function	0	0	7,892	0	0	0	0	0	161,929	0	161,929	
50.00 Physical Therapy	0	0	23,122	0	0	0	0	0	1,495,091	0	1,495,091	
51.00 Occupational Therapy	0	0	2,118	0	0	0	0	0	116,623	0	116,623	
52.00 Speech Pathology	0	0	1,140	0	0	0	0	0	56,060	0	56,060	
53.00 Electrocardiology	0	0	21,757	0	0	0	0	0	1,183,238	0	1,183,238	
55.00 Medical Supplies Charged to Patients	0	1	145,408	0	0	0	0	0	14,081,681	0	14,081,681	
56.00 Drugs Charged to Patients	0	1,820,898	77,479	0	0	0	0	0	4,758,542	0	4,758,542	
57.00 Renal Dialysis	0	0	14,078	0	0	0	0	0	443,316	0	443,316	
59.00 Outpatient Psychiatric	0	0	15,639	0	0	0	0	0	3,203,025	0	3,203,025	
59.01	0	0	0	0	0	0	0	0	0	0	0	
59.02 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	
59.03	0	0	0	0	0	0	0	0	0	0	0	
59.04	0	0	0	0	0	0	0	0	0	0	0	
59.05	0	0	0	0	0	0	0	0	0	0	0	
59.06	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	
60.01 Outpatient Pharmacy - Deer Park	0	0	0	0	0	0	0	0	0	0	0	
61.00 Emergency	0	13,299	50,037	0	0	0	0	0	2,778,402	0	2,778,402	
62.00 Observation Beds	0	0	0	0	0	0	0	0	3,135,240	0	3,135,240	
71.00 Home Health Agency	0	0	0	0	0	0	0	0	3,590,435	0	3,590,435	
71.01 Home Health Agency II	0	0	0	0	0	0	0	0	1,995,875	0	1,995,875	
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 CENTERS</b>												
96.00 Gift, Flower, Coffee Shop and Canteen	0	0	0	0	0	0	0	0	331,371	0	331,371	
98.00 Physicians' Private Office	0	3,645	0	0	0	0	0	0	3,311,143	0	3,311,143	
99.01 Health Center	0	0	0	0	0	0	0	0	2,033,001	0	2,033,001	
99.02 Marketing and Development	0	0	0	0	0	0	0	0	2,250,080	0	2,250,080	
99.03 California Specialty Hospital	41,730	0	0	0	0	0	0	0	17,935,063	0	17,935,063	
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	
99.06	0	0	0	0	0	0	0	0	0	0	0	
99.07	0	0	0	0	0	0	0	0	0	0	0	
99.08	0	0	0	0	0	0	0	0	0	0	0	
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	201,920	1,963,696	1,924,939	843,409	0	0	0	0	116,190,483	0	116,190,483	





STATE OF CALIFORNIA

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

SCHEDULE 9

Provider Name:  
ST. HELENA HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 2008

	OLD BLDG & FIXTURES (SQ FT)	HEALTH CTR. BLDG (SQ FT)	LLOYD BLDG (SQ FT)	MAINTENANCE BLDG (SQ FT)	CRYSTAL BLDG (SQ FT)	ANCILLARY WING (SQ FT)	ICU WING (SQ FT)	EMPLOYEE HOUSING (SQ FT)	NEW CRC BLDG & FIX (SQ FT)	HEALTH CTR. BLDG (SQ FT)	LLOYD BLDG (SQ FT)	MAINTENANCE BLDG (SQ FT)
	1.00	1.01	1.02	1.03	1.04	1.05	1.06	1.09	3.00	3.01	3.02	3.03
<b>ANCILLARY COST CENTERS</b>												
37.00						14,612						
38.00		162				1,566				162		
39.00	3,345								3,345			
40.00												
41.00						3,105						
41.01						595						
41.02						535						
41.03	1,105					1,890			1,105			
41.05												
43.00						533						
44.00	622				194	5,041			622			
47.00						1,730						
49.00	52								52			
49.01	1,734								1,734			
50.00						2,950						
51.00												
52.00												
53.00	2,226					1,364			2,226			
55.00	4,069								4,069			
56.00												
57.00												
59.00								1,850				
59.01												
59.02												
59.03												
59.04												
59.05												
59.06												
60.00												
60.01	4,979								4,979			
61.00												
62.00												
71.00												
71.01												
83.00												
84.00												
85.00												
86.00												
<b>NONREIMBURSABLE COST CENTERS</b>												
96.00		796								796		
98.00											3,160	
99.01		12,854								12,854		1,824
99.02		601										
99.03						374						
99.04												
99.05												
99.06												
99.07												
99.08												
100.01												
100.02												
100.03												
100.04												
TOTAL	71,252	58,490	14,585	16,468	6,066	46,573	11,651	126,180	71,252	58,490	14,585	16,468
COST TO BE ALLOCATED	279,505	58,648	5,869	12,689	18,165	282,262	71,552	0	1,741,742	9,732	7,167	80,125
UNIT COST MULTIPLIER - SCH 8	3.922767	1.002701	0.402400	0.770525	2.994560	6.060636	6.141275	0.000000	24.444816	0.166387	0.491395	4.865497



STATE OF CALIFORNIA

Provider Name:  
ST. HELENA HOSPITAL

STATISTICS FOR COST ALLOCATION (WS B-1)

SCHEDULE 9.1

Fiscal Period Ended:  
DECEMBER 31, 2008

	CRYSTAL BLDG (SQ FT)	ANCILLARY WING (SQ FT)	ICU WING (SQ FT)	SNF WING (SQ FT)	EMPLOYEE HOUSING (SQ FT)	NEW CRC MVBLE EQUIP (Dollar Value)	EMPLOYEE BENEFITS (Gross Sal.)	ADM & GEN (ACCUM COST)	COMMUNI-CATIONS (Time Spent)
	3.04	3.05	3.06	3.07	3.09	4.00 (Adj 13)	5.00 (Adj 17)	(Adj 18)	6.02 (Adj 13)
<b>ANCILLARY COST CENTERS</b>									
37.00		14,612				6,220,454	2,480,526	4,612,408	1,872
38.00		1,566				60,274	458,742	629,981	157
39.00						238,202	479,548	737,970	395
40.00						403,823	1,008	1,210,475	
41.00		3,105				2,291,037	648,382	1,028,876	835
41.01		595				726,551	262,886	443,645	54
41.02		535				3,581,276	373,498	1,239,341	81
41.03		1,890		6,899		6,511,730	1,129,436	1,923,708	277
41.05						3,153	18,555	786,744	311
43.00		533				1,552,501	122,360	380,564	55
44.00	194	5,041				1,917,589	1,680,620	1,857,797	1,284
47.00		1,730				24,196	127,176	882,063	900
49.00						1,625,692	813,527	1,276,505	807
49.01						147,790	46,410	81,455	43
50.00		2,950				536,683	723,036	1,208,684	184
51.00						6,912	79,720	96,169	135
52.00						2,113	34,253	45,974	49
53.00		1,364				1,182,322	569,853	911,257	683
55.00						1,029,399	295,113	11,671,084	358
56.00						6,793	2,391,667	343,399	
57.00					1,850	254,029	1,209,353	2,049,645	2,530
59.00									
59.01									
59.02									
59.03									
59.04									
59.05									
59.06									
60.00									
60.01						21,471	240,916	2,393,636	406
61.00						791,612	1,293,771	2,334,900	2,077
62.00									
71.00					1,045	200,054	1,771,078	2,993,921	2,066
71.01						94,559	997,725	1,691,370	
84.00									
85.00									
86.00									
<b>NONREIMBURSABLE COST CENTERS</b>									
96.00						2,581	47,354	277,495	37
98.00						228,586	771,290	2,862,431	2,532
99.01						202,463	654,296	1,499,475	37
99.02						217,732	790,910	1,976,331	406
99.03		374				668,015		(0)	
99.04									
99.05									
99.06									
99.07									
99.08									
100.01									
100.02									
100.03									
100.04									
TOTAL	6,066	46,573	11,651	6,899	126,180	45,733,802	43,127,897	87,727,493	36,119
COST TO BE ALLOCATED	3,083	421,443	8,745	9,535	0	699,452	1,101,638	10,609,165	554,848
UNIT COST MULTIPLIER - SCH 8	0.508243	9.049084	0.750579	1.382084	0.000000	0.015294	0.025544	0.120933	15.361660

STATE OF CALIFORNIA

STATISTICS FOR COST ALLOCATION (WS B-1)

SCHEDULE 9.2

Provider Name:  
ST. HELENA HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 2008

	ADMITTING (Inpatient Revenue)	CASHIERING ACCTS. REC. (Gross Rev.)	PURCHASING RECEIVING (Costed Req.)	MAINTENANCE REPAIRS (SQ.FT)	OPERATION OF PLANT (SQ.FT)	LAUNDRY LINEN SVC. (lbs. laundry)	HOUSE- KEEPING (SQ.FT)	DIETARY (Meals Served)	CAFETERIA (FTE's)	MAINTENANCE OF PERSONNE (No. Housed)	NURSING ADMIN. (Dir,Nrsng Hr)	SPIRITUAL SERVICES (Time Spent)
	6.03	6.04 (Adj '14)	6.05 (Adj '15)	7.00	8.00	9.00	10.00	11.00	12.00	13.00 (Adj '13)	14.00	14.01
<b>GENERAL SERVICE COST CENTERS</b>												
1.00												
1.01												
1.02												
1.03												
1.04												
1.05												
1.06												
1.09												
3.00												
3.01												
3.02												
3.03												
3.04												
3.05												
3.06												
3.07												
3.09												
4.00												
0.00												
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5.00												
6.01												
6.02												
6.03												
6.04												
6.05												
7.00												
8.00												
9.00												
10.00												
11.00												
12.00												
13.00												
14.00												
14.01												
16.00												
17.00												
18.00												
21.00												
22.00												
23.00												
24.00												
25.00	82,592,396	84,710,772	75,433	34,474	34,474	157,693	34,474	104,632	9,754	112	285,188	710
26.00	30,448,933	30,448,933	28,801	8,695	8,695	35,915	8,695	14,713	3,036	31	88,595	435
27.00												
28.00												
29.00												
30.00												
31.00												
32.00												
33.00												
34.00												
35.00												
36.00												
36.01												
36.02												
	1,027,064	1,027,064	3,773	787	787	3,737	787	162				

STATE OF CALIFORNIA

Provider Name:  
ST. HELENA HOSPITAL

STATISTICS FOR COST ALLOCATION (WS B-1)

SCHEDULE 9.2

Fiscal Period Ended:  
DECEMBER 31, 2008

	6.03	6.04	6.05	7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	14.01
	(Inpatient Revenue)	(Gross Rev.) (Adj 14)	(Costed Req.) (Adj 15)	(SQ FT)	(SQ FT)	(lbs. laundry)	(SQ FT)	(Meals Served)	(FTE's)	(No. Housed) (Adj 13)	(Dir.Nrsng Hr)	(Time Spent)
	6.03	6.04	6.05	7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	14.01
<b>ANCILLARY COST CENTERS</b>												
37.00	56,014,697	96,548,315	135,783	14,774	14,774	53,593	14,774		2,509	38	57,907	
38.00	1,506,300	2,710,460	1,219	1,566	1,566		1,566		274		17,263	
39.00	1,700,815	2,158,927	2,888	3,345	3,345	7,856	3,345	591	436	31	40,558	10
40.00	2,998,322	5,124,717	2,251	3,105	3,105				577	25	913	
41.00	2,745,934	9,358,798	11,869	3,105	3,105	13,292	3,105		480	3		
41.01	996,775	4,023,307	175	595	595	10,410	595		229			
41.02	2,982,262	10,691,840	861	535	535	7,682	535		268	12	15,496	35
41.03	19,910,720	34,917,989		9,894	9,894	8,051	9,894		966			
41.05	358,771	2,849,321	32						29	12		
43.00	263,042	1,309,585	15,586	533	533	4,190	533		2,336			
44.00	9,427,872	22,682,240	827,092	5,857	5,857		5,857		202			
47.00	1,173,651	1,327,790	676,213	1,730	1,730		1,730		1,057	12		
49.00	6,969,442	7,121,529	106,835	52	52		52		68			
49.01	1,252,287	1,659,380	6,095	1,734	1,734		1,734		419			
50.00	1,753,091	4,358,184	5,033	2,950	2,950	1,098	2,950		99			
51.00	161,070	425,012	78						46			
52.00	142,146	173,377							728		146	
53.00	1,006,287	2,485,424	74,835	3,590	3,590	7,103	3,590		708	12		
55.00	15,805,882	26,421,905	10,823,900	4,069	4,069	4,149	4,069					
56.00	12,676,855	15,135,570										
57.00	3,318,065	3,380,870										
59.00		2,916,288	65,894	1,850	1,850	10,423	1,850	59,706	2,124	37	14,983	
59.01												
59.02												
59.03												
59.04												
59.05												
59.06												
60.00												
60.01												
61.00												
62.00												
71.00												
71.01												
83.00												
84.00												
85.00												
86.00												
<b>NONREIMBURSABLE COST CENTERS</b>												
96.00												
98.00												
99.01												
99.02												
99.03												
99.04												
99.05												
99.06												
99.07												
99.08												
100.01												
100.02												
100.03												
100.04												
TOTAL	259,235,377	386,138,388	15,177,443	321,575	266,149	382,635	243,163	261,068	33,791	392	613,720	1,500
COST TO BE ALLOCATED	2,274,267	1,736,164	543,756	2,446,781	2,415,225	449,607	1,904,258	1,678,560	445,634	2,909,263	3,745,203	201,920
UNIT COST MULTIPLIER - SCH 8	0.008773	0.004496	0.035827	7.608741	9.074709	1.175029	7.831201	6.429666	13.187942	7421.588410	6.102463	134.613327

Provider Name:  
ST. HELENA HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 2008

	PHARMACY (Costed Requisition) (Adj 16)	MEDICAL RECORDS LIB. (Gross Rev.) (Adj 14)	SOCIAL SERVICE (Time Spent)	STAT	NONPHYS. ANESTH (ASG TIME)	I&R-PRG COST (ASG TIME)	PARAMED EDUCAT (ASG TIME)
<b>GENERAL SERVICE COST CENTERS</b>							
1.00	Old Capital Related Costs - Building and Fixt						
1.01	Health Center Building						
1.02	Lloyd Building						
1.03	Maintenance Building						
1.04	Crystal Springs						
1.05	Ancillary Wing						
1.06	ICU wing						
1.09	Employee Housing						
3.00	New Capital Related Costs - Building and Fix						
3.01	Health Center Building						
3.02	Lloyd Building						
3.03	Maintenance Building						
3.04	Crystal Springs						
3.05	Ancillary Wing						
3.06	ICU wing						
3.07	SNF Wing						
3.09	Employee Housing						
4.00	New Capital Related Costs - Movable Equip						
0.00							
0.00							
5.00	Employee Benefits						
6.01	Administrative and General						
6.02	Communications						
6.03	Admitting						
6.04	Cashiering Accounts Rec						
6.05	Purchasing and Receiving						
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						
14.01	Spiritual Service						
16.00	Pharmacy						
17.00	Medical Records and Library						
18.00	Social Service						
21.00	Nursing School						
22.00	Intern and Res Service - Salary and Fringes						
23.00	Intern and Res Other Program						
24.00	Paramedical Ed Program						
<b>INPATIENT ROUTINE COST CENTERS</b>							
25.00	Adults and Pediatrics	57	16,634				
26.00	Intensive Care Unit	6	2,339				
27.00							
28.00							
29.00							
30.00							
31.00	Subprovider I						
32.00							
33.00	Nursery	1	547				
34.00	Medicare Certified Nursing Facility						
35.00	Distinct Part Nursing Facility						
36.00	Adult Subacute Care Unit						
36.01	Subacute Care Unit I						
36.02	Transitional Care Unit						

Provider Name:  
ST. HELENA HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 2008

	PHARMACY Requisition (Costed) (Adj 16)	MEDICAL RECORDS LIB. (Gross Rev.) (Adj 14)	SOCIAL SERVICE (Time Spent)	STAT	NONPHYS. ANESTH (ASG TIME)	I&R-PRG COST (ASG TIME)	PARAMED EDUCAT (ASG TIME)
	(Adj 19)		18.00	21.00	22.00	23.00	24.00
<b>ANCILLARY COST CENTERS</b>							
37.00	Operating Room	4,962					
38.00	Recovery Room	80,878,146					
39.00	Delivery Room and Labor Room	1	94				
40.00	Anesthesiology	2					
41.00	Radiology - Diagnostic	16,033					
41.01	Ultrasound	19,484					
41.02	CT Scan	10,442,354					
41.03	Cardiac Cath Lab	4					
41.05	MRI	9,595					
43.00	Radioisotope	105,929					
44.00	Laboratory	19,712,550					
47.00	Blood Storing	1,287,786					
49.00	Respiratory Therapy	6,308,136					
49.01	Pulmonary Function	1,490,785					
50.00	Physical Therapy	4,367,803					
51.00	Occupational Therapy	400,090					
52.00	Speech Pathology	215,303					
53.00	Electrocardiology	4,110,038					
55.00	Medical Supplies Charged to Patients	1					
56.00	Drugs Charged to Patients	2,258,144					
57.00	Renal Dialysis	14,636,154					
59.00	Outpatient Psychiatric	2,659,384					
59.01		2,954,320					
59.02	ASC (Non-Distinct Part)						
59.03							
59.04							
59.05							
59.06							
60.00	Clinic						
60.01	Outpatient Pharmacy - Deer Park	16,493					
61.00	Emergency						
62.00	Observation Beds	9,452,169					
71.00	Home Health Agency						
71.01	Home Health Agency II						
84.00							
85.00							
86.00							
<b>NONREIMBURSABLE COST CENTERS</b>							
96.00	Gift, Flower, Coffee Shop and Canteen						
98.00	Physicians' Private Office	4,520					
99.01	Health Center						
99.02	Marketing and Development						
99.03	California Speciality Hospital	0					
99.04							
99.05							
99.06							
99.07							
99.08							
100.01							
100.02							
100.03							
100.04							
TOTAL		2,435,232	363,631,326	19,614	0	0	0
COST TO BE ALLOCATED		1,963,696	1,924,939	843,409	0	0	0
UNIT COST MULTIPLIER - SCH 8		0.806369	0.005294	43.000345	0.000000	0.000000	0.000000



## TRIAL BALANCE OF EXPENSES

Provider Name:  
ST. HELENA HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 2008

	REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
<b>GENERAL SERVICE COST CENTERS</b>			
1.00	Old Capital Related Costs - Building and Fixtures	\$ 279,505	\$ 279,505
1.01	Health Center Building	58,648	58,648
1.02	Lloyd Building	5,869	5,869
1.03	Maintenance Building	12,689	12,689
1.04	Crystal Springs	18,165	18,165
1.05	Ancillary Wing	282,262	282,262
1.06	ICU wing	71,552	71,552
1.09	Employee Housing		0
3.00	New Capital Related Costs - Building and Fixtures	1,828,669	1,741,742
3.01	Health Center Building	9,732	9,732
3.02	Lloyd Building	7,167	7,167
3.03	Maintenance Building	80,125	80,125
3.04	Crystal Springs	3,083	3,083
3.05	Ancillary Wing	421,443	421,443
3.06	ICU wing	8,745	8,745
3.07	SNF Wing	9,535	9,535
3.09	Employee Housing		0
4.00	New Capital Related Costs - Movable Equip	721,777	699,452
			0
			0
5.00	Employee Benefits	1,081,884	1,076,405
6.01	Administrative and General	13,016,209	10,269,388
6.02	Communications	469,360	469,360
6.03	Admitting	1,919,850	1,919,850
6.04	Cashiering Accounts Rec	1,485,142	1,485,142
6.05	Purchasing and Receiving	467,271	467,271
7.00	Maintenance and Repairs	2,082,572	2,071,996
8.00	Operation of Plant	1,111,010	1,111,010
9.00	Laundry and Linen Service	399,517	399,517
10.00	Housekeeping	1,563,487	1,563,487
11.00	Dietary	1,217,256	1,217,256
12.00	Cafeteria		0
13.00	Maintenance of Personnel		0
14.00	Nursing Administration	2,962,653	2,935,510
14.01	Spiritual Service	138,749	138,749
16.00	Pharmacy	1,930,244	1,596,987
17.00	Medical Records and Library	1,304,530	1,304,530
18.00	Social Service	663,907	663,907
21.00	Nursing School		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	12,179,026	11,813,235
26.00	Intensive Care Unit	4,000,266	4,000,266
27.00			0
28.00			0
29.00			0
30.00			0
31.00	Subprovider I		0
32.00			0
33.00	Nursery	281,345	281,345
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

## TRIAL BALANCE OF EXPENSES

Provider Name:  
ST. HELENA HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 2008

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	<b>ANCILLARY COST CENTERS</b>			
37.00	Operating Room	\$ 4,232,938	\$ 0	\$ 4,232,938
38.00	Recovery Room	593,679	0	593,679
39.00	Delivery Room and Labor Room	1,716,672	(1,089,484)	627,188
40.00	Anesthesiology	114,789	1,089,484	1,204,273
41.00	Radiology - Diagnostic	930,359	0	930,359
41.01	Ultrasound	416,828	0	416,828
41.02	CT Scan	1,166,945	0	1,166,945
41.03	Cardiac Cath Lab	1,725,829	0	1,725,829
41.05	MRI	786,222	0	786,222
43.00	Radioisotope	345,641	0	345,641
44.00	Laboratory	1,691,048	0	1,691,048
47.00	Blood Storing	852,305	0	852,305
49.00	Respiratory Therapy	1,229,386	0	1,229,386
49.01	Pulmonary Function	28,820	0	28,820
50.00	Physical Therapy	1,137,433	0	1,137,433
51.00	Occupational Therapy	94,027	0	94,027
52.00	Speech Pathology	45,067	0	45,067
53.00	Electrocardiology	794,863	0	794,863
55.00	Medical Supplies Charged to Patients	11,486,851	45,523	11,532,374
56.00	Drugs Charged to Patients	4,491,087	(2,099,420)	2,391,667
57.00	Renal Dialysis	343,295	0	343,295
59.00	Outpatient Psychiatric	1,864,389	150,480	2,014,869
59.01			0	0
59.02	ASC (Non-Distinct Part)		0	0
59.03			0	0
59.04			0	0
59.05			0	0
59.06			0	0
60.00	Clinic		0	0
60.01	Outpatient Pharmacy - Deer Park		2,387,154	2,387,154
61.00	Emergency	2,148,503	0	2,148,503
62.00	Observation Beds		0	0
71.00	Home Health Agency	2,948,075	(2,453)	2,945,622
71.01	Home Health Agency II	1,664,438	0	1,664,438
83.00			0	0
84.00			0	0
85.00			0	0
86.00			0	0
	<b>SUBTOTAL</b>	<b>\$ 94,942,733</b>	<b>\$ (3,117,035)</b>	<b>\$ 91,825,698</b>
	<b>NONREIMBURSABLE COST CENTERS</b>			
96.00	Gift, Flower, Coffee Shop and Canteen	275,315	0	275,315
98.00	Physicians' Private Office	2,429,593	406,816	2,836,409
99.01	Health Center	1,463,008	0	1,463,008
99.02	Marketing and Development	1,651,117	295,328	1,946,445
99.03	California Specialty Hospital	14,724,383	3,119,225	17,843,608
99.04			0	0
99.05			0	0
99.06			0	0
99.07			0	0
99.08			0	0
100.01			0	0
100.02			0	0
100.03			0	0
100.04			0	0
100.99	<b>SUBTOTAL</b>	<b>\$ 20,543,416</b>	<b>\$ 3,821,369</b>	<b>\$ 24,364,785</b>
101	<b>TOTAL</b>	<b>\$ 115,486,149</b>	<b>\$ 704,334</b>	<b>\$ 116,190,483</b>

(To Schedule 8)



Provider Name:  
ST. HELENA HOSPITAL

Page 1  
Fiscal Period Ended:  
DECEMBER 31, 2008

	TOTAL ADJ (Page 1 & 2)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9	AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ
<b>ANCILLARY COST CENTERS</b>													
37.00 Operating Room	0												
38.00 Recovery Room	0												
39.00 Delivery Room and Labor Room	(1,089,484)							(1,089,484)					
40.00 Anesthesiology	1,089,484							1,089,484					
41.00 Radiology - Diagnostic	0												
41.01 Ultrasound	0												
41.02 CT Scan	0												
41.03 Cardiac Cath Lab	0												
41.05 MRI	0												
43.00 Radioisotope	0												
44.00 Laboratory	0												
47.00 Blood Storing	0												
49.00 Respiratory Therapy	0												
49.01 Pulmonary Function	0												
50.00 Physical Therapy	0												
51.00 Occupational Therapy	0												
52.00 Speech Pathology	0												
53.00 Electrocardiology	45,523				49,966		(4,443)						
55.00 Medical Supplies Charged to Patients	(2,089,420)				(49,966)		(2,049,454)						
56.00 Drugs Charged to Patients	0												
57.00 Renal Dialysis	0												
59.00 Outpatient Psychiatric	150,480	150,480											
59.01	0												
59.02 ASC (Non-Distinct Part)	0												
59.03	0												
59.04	0												
59.05	0												
59.06	0												
60.00 Clinic	0												
60.01 Outpatient Pharmacy - Deer Park	2,387,154						2,387,154						
61.00 Emergency	0												
62.00 Observation Beds	0												
71.00 Home Health Agency	(2,453)								(2,453)				
71.01 Home Health Agency II	0												
83.00	0												
84.00	0												
85.00	0												
86.00	0												
<b>NONREIMBURSABLE COST CENTERS</b>													
96.00 Gift, Flower, Coffee Shop and Canteen	0												
96.00 Physicians' Private Office	406,816										406,816		
99.01 Health Center	0												
99.02 Marketing and Development	295,328		295,328										
99.03 California Specialty Hospital	3,119,225					2,348,987						770,238	
99.04	0												
99.05	0												
99.06	0												
99.07	0												
99.08	0												
100.01	0												
100.02	0												
100.03	0												
100.04	0												
101.00 TOTAL	\$704,334	0	0	0	0	0	0	0	(257,409)	(215,311)	406,816	770,238	0

(To Sch 10)





Provider Name		Fiscal Period		Provider Number		Adjustments		
ST. HELENA HOSPITAL		JANUARY 1, 2008 THROUGH DECEMBER 31, 2008		ZZR00013F		29		
Report References								
Adj. No.	Audit Report	Work Sheet		Cost Report		As Reported	Increase (Decrease)	
		Part	Title	Line	Col.			
1		<p>Explanation of Audit Adjustments</p> <p><u>MEMORANDUM ADJUSTMENT</u></p> <p>The services provided to Medi-Cal inpatients in Noncontract acute hospitals are subject to various reimbursement limitations identified in AB 5 and/or AB 1183. These limitations are addressed on Noncontract Schedule A and are incorporated on Noncontract Schedule 1, Line 9.</p> <p>W&amp;I Code, Section 14105.19 and 14166.245</p>						As Adjusted

Provider Name		Fiscal Period		Provider Number		Adjustments			
ST. HELENA HOSPITAL		JANUARY 1, 2008 THROUGH DECEMBER 31, 2008		ZZR00013F		29			
Adj. No.	Audit Report	Report References			As Reported	Increase (Decrease)	As Adjusted		
		Work Sheet	Part	Cost Report Title				Line	Col.
<b>RECLASSIFICATIONS OF REPORTED COSTS</b>									
2	10A 10A	A A		25.00 59.00	7 7	Adults and Pediatrics Outpatient Psychiatric	12,028,546 * \$1,864,389	(150,480) \$150,480	12,028,546 * \$2,014,869 *
<p>To reclassify the erroneous grouping of cost of goods sold relating to Adults and Pediatrics to the proper cost center and to agree with the provider's general ledger. CMS Pub. 15-1, Sections 2300 and 2304</p>									
3	10A 10A	A A		3.00 6.01	7 7	New Capital Related Costs - Building and Fixtures Administrative and General	\$1,828,669 13,016,209	(\$86,451) 86,451	\$1,742,218 * 13,102,660 *
<p>To reclassify the insurance relating to professional liability and general liability to the appropriate cost center. CMS Pub. 15-1, Sections 2300 and 2304</p>									
4	10A 10A	A A		6.01 99.02	7 7	Administrative and General Marketing and Development	\$13,102,660 1,651,117	(\$295,328) 295,328	\$12,807,332 * 1,946,445
<p>To reclassify the nonallowable marketing and development expense to a nonreimbursable cost center. CMS Pub. 15-1, Sections 2136.2, 2400, and 2328</p>									
5	10A 10A	A A		55.00 56.00	7 7	Medical Supplies Charged to Patients Drugs Charged to Patients	\$11,486,851 4,491,087	\$49,966 (49,966)	\$11,536,817 * 4,441,121 *
<p>To reclassify the radiology films (UB Code 621) to the proper cost center. CMS Pub. 15-1, Sections 2300 and 2304</p>									
6	10A 10A	A A		6.01 99.03	7 7	Administrative and General California Specialty Hospital	\$12,807,332 14,724,383	(\$2,348,987) 2,348,987	\$10,458,345 * 17,073,370 *
<p>To reverse the provider's reclassification relating to the Center for Behavioral Health (CBH) administration as this was already directly identified and assigned to the benefiting cost center. CMS Pub. 15-1, Sections 2102.3, 2300, 2304, 2307, and 2328</p>									

\*Balance carried forward from prior/to subsequent adjustments



Provider Name		Fiscal Period		Provider Number		Adjustments			
ST. HELENA HOSPITAL		JANUARY 1, 2008 THROUGH DECEMBER 31, 2008		ZZR00013F		29			
Adj. No.	Audit Report	Report References				As Reported	Increase (Decrease)	As Adjusted	
		Work Sheet	Part	Title	Line				
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>									
7	10A	A		Pharmacy	16.00	7	\$1,930,244	(\$333,257)	\$1,596,987
	10A	A		Medical Supplies Charged to Patients	55.00	7	11,536,817	(4,443)	11,532,374
	10A	A		Drugs Charged to Patients	56.00	7	4,441,121	(2,049,454)	2,391,667
	10A	A		Outpatient Pharmacy - Deer Park	60.01	7	0	2,387,154	2,387,154
To reclassify the cost relating to the outpatient services such as requests for prescription refills 24 hours a day to the proper cost center. CMS Pub. 15-1, Sections 2300, 2304, and 2307									
8	10A	A		Delivery Room and Labor Room	39.00	7	\$1,716,672	(\$1,089,484)	\$627,188
	10A	A		Anesthesiology	40.00	7	114,789	1,089,484	1,204,273
To reverse the provider's reclassification relating to the Certified Registered Nurse Anesthetist (CRNA) to the appropriate cost center. CMS Pub. 15-1, Sections 2300 and 2304									

\*Balance carried forward from prior/to subsequent adjustments

Provider Name		Fiscal Period		Provider Number		Adjustments	
ST. HELENA HOSPITAL		JANUARY 1, 2008 THROUGH DECEMBER 31, 2008		ZZR00013F		29	
Adj. No.	Audit Report	Report References			As Reported	Increase (Decrease)	As Adjusted
		Work Sheet	Part	Cost Report Title			
<b>ADJUSTMENTS TO REPORTED COSTS</b>							
9	10A	A		3.00	7	* \$1,742,218	(\$476) \$1,741,742
	10A	A		4.00	7	721,777	(22,325) 699,452
	10A	A		5.00	7	1,081,884	(5,479) 1,076,405
	10A	A		6.01	7	10,458,345	(188,957) 10,269,388
	10A	A		7.00	7	2,082,572	(10,576) 2,071,996
	10A	A		14.00	7	2,962,653	(27,143) 2,935,510
	10A	A		71.00	7	2,948,075	(2,453) 2,945,622
To adjust reported home office costs to agree with the filed Adventist Health home office cost report. CMS Pub. 15-1, Sections 2150.2 and 2304							
10	10A	A		25.00	7	* \$12,028,546	(\$215,311) \$11,813,235
To offset the revenues against expense due to the restrictive admission policy. CMS Pub. 15-1, Sections 2344 and 2304							
11	10A	A		98.00	7	\$2,429,593	\$406,816 \$2,836,409
Physicians' Private Offices To reverse the provider's adjustment relating to Medical Fees- Physician Administrative cost due to misclassification and insufficient documentation. CMS Pub. 15-1, Sections 2182.6, 2300, and 2304							
12	10A	A		99.03	7	* \$17,073,370	\$770,238 \$17,843,608
California Specialty Hospital To reverse the provider's adjustment relating to CBH's other administration/management and information system costs already directly identified and assigned to the benefiting cost center. CMS Pub. 15-1, Sections 2102.3, 2300, 2304, 2307, and 2328							

\*Balance carried forward from prior/to subsequent adjustments

Provider Name		Fiscal Period		Provider Number		Adjustments	
ST. HELENA HOSPITAL		JANUARY 1, 2008 THROUGH DECEMBER 31, 2008		ZZR00013F		29	
Adj. No.	Audit Report	Report References			As Reported	Increase (Decrease)	As Adjusted
		Work Sheet	Part	Title			
		Line	Col.	Explanation of Audit Adjustments			
<b>ADJUSTMENTS TO REPORTED STATISTICS</b>							
13	9	B-1	16.00	4	Pharmacy (Dollar Value)	99,061	77,590
	9	B-1	60.01	4	Outpatient Pharmacy - Deer Park	0	21,471
	9	B-1	16.00	5	Pharmacy (Gross Salaries)	978,025	737,109
	9	B-1	60.01	5	Outpatient Pharmacy - Deer Park	0	240,916
	9	B-1	16.00	6.02	Pharmacy (Time Spent)	952	546
	9	B-1	60.01	6.02	Outpatient Pharmacy - Deer Park	0	406
	9	B-1	16.00	13	Pharmacy (Number Housed)	13	(12)
	9	B-1	60.01	13	Outpatient Pharmacy - Deer Park	0	12
<p>To reclassify the Deer Park Pharmacy statistics from the hospital's Pharmacy to the proper cost center in order to properly allocate costs and in conjunction with audit adjustment number 7.                      CMS Pub. 15-1, Sections 2300, 2304, and 2306</p>							
14	9	B-1	56.00	6.04	Drugs Charged to Patients (Gross Revenue)	17,950,083	15,135,570
	9	B-1	6.04	6.04	Total - Gross Revenue	388,952,898	386,138,385
	9	B-1	56.00	17	Drugs Charged to Patients (Gross Revenue)	17,450,667	14,636,154
	9	B-1	17.00	17	Total - Gross Revenue	366,445,839	363,631,326
<p>To eliminate the gross revenue statistics pertaining to the Deer Park Pharmacy.                      CMS Pub. 15-1, Sections 2300, 2304, and 2306</p>							

Provider Name		Fiscal Period		Provider Number		Adjustments		
ST. HELENA HOSPITAL		JANUARY 1, 2008 THROUGH DECEMBER 31, 2008		ZZR00013F		29		
Adj. No.	Audit Report	Work Sheet	Report References			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
<b>ADJUSTMENTS TO REPORTED STATISTICS</b>								
15	9	B-1	16.00	6.05	Pharmacy (Costed Requisition)	73,973	(7,525)	66,448
	9	B-1	55.00	6.05	Medical Supplies Charged to Patients	10,828,343	(4,443)	10,823,900
			6.05	6.05	Total - Costed Requisition	15,189,411	(11,968)	15,177,443
To eliminate the costed requisition statistics pertaining to the Deer Park Pharmacy. CMS Pub. 15-1, Sections 2300, 2304, and 2306								
16	9	B-1	56.00	16	Drugs Charged to Patients (Costed Requisition)	4,307,597	(2,049,453)	2,258,144
	9	B-1	16.00	16	Total - Costed Requisition	4,861,996	(2,049,453)	2,812,543 *
To eliminate the costed requisition statistics pertaining to the Deer Park Pharmacy. CMS Pub. 15-1, Sections 2300, 2304, and 2306								
17	9	B-1	6.01	5	Administrative and General (Gross Salaries)	4,334,365	(75,005)	4,259,360
	9	B-1	99.02	5	Marketing and Development	715,905	75,005	790,910
To adjust the gross salaries statistics in conjunction of audit adjustment number 4. CMS Pub. 15-1, Sections 2300, 2304, and 2306								
18	9	B-1	99.03	6.01	California Specialty Hospital (Accumulated Cost) (Memo Adjustment)	14,734,926	(14,734,926)	0
	9	B-1	99.03	6.01	California Specialty Hospital (Accumulated Cost) (Memo Adjustment)	17,853,825	(17,853,825)	0
To eliminate accumulated cost statistics pertaining to administrative and general for further allocation to the CBH cost center. CMS Pub. 15-1, Sections 2300, 2304, and 2306								
19	9	B-1	99.03	16	California Specialty Hospital (Costed Requisition)	377,311	(377,311)	0
	9	B-1	16.00	16	Total - Costed Requisition	2,258,144	(377,311)	1,880,833
To eliminate the costed requisition statistics pertaining to the CBH Pharmacy. CMS Pub. 15-1, Sections 2300, 2304, and 2306								

Provider Name		Fiscal Period		Provider Number		Adjustments		
ST. HELENA HOSPITAL		JANUARY 1, 2008 THROUGH DECEMBER 31, 2008		ZZR00013F		29		
Adj. No.	Audit Report	Report References			As Reported	Increase (Decrease)	As Adjusted	
		Work Sheet	Part	Title				
		Cost Report						
		Line	Line	Col.				
<b>ADJUSTMENT TO REPORTED TOTAL CHARGES</b>								
20	5	C	I	56.00	8	Drugs Charged to Patients	\$17,950,083	
20	5	C	I	60.01	8	Outpatient Pharmacy - Deer Park	(\$2,814,513) \$15,135,570	
To reclassify the gross revenues to Outpatient Pharmacy and in conjunction with audit adjustment number 7.							0	2,814,513
CMS Pub. 15-1, Sections 2204, 2206, 2300, and 2304								2,814,513

Provider Name		Fiscal Period			Provider Number		Adjustments			
ST. HELENA HOSPITAL		JANUARY 1, 2008 THROUGH DECEMBER 31, 2008			ZZR00013F		29			
Adj. No.	Audit Report	Report References			As Reported	Increase (Decrease)	As Adjusted			
		Work Sheet	Part	Title						
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT										
21	4	D-1	I	XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics	1,129	(96)	1,129
	4A	D-1	II	XIX	43.00	4	Medi-Cal Days - Intensive Care Unit	272	(1)	271
	4A	D-1	II	XIX	42.00	4	Medi-Cal Days - Nursery	199	(20)	179
22	4A	Medical Supplemental Cost Report, Sch. 7					Medi-Cal Administrative Days	158	(40)	118
	4A	Medical Supplemental Cost Report, Sch. 7					Medi-Cal Administrative Day Rate	\$231.61	\$86.58	\$318.19
	4A	Not Reported					Medi-Cal Administrative Days	0	28	28
	4A	Not Reported					Medi-Cal Administrative Day Rate, Effective August 1, 2008	\$0.00	\$351.26	\$351.26
23	6	D-4	XIX	XIX	37.00	2	Medi-Cal Ancillary Charges - Operating Room	\$5,005,121	(\$39,619)	\$4,965,502
	6	D-4	XIX	XIX	38.00	2	Medi-Cal Ancillary Charges - Recovery Room	159,194	(7,279)	151,915
	6	D-4	XIX	XIX	39.00	2	Medi-Cal Ancillary Charges - Delivery and Labor Room	593,603	(6,651)	586,952
	6	D-4	XIX	XIX	40.00	2	Medi-Cal Ancillary Charges - Anesthesiology	319,268	(2,021)	317,247
	6	D-4	XIX	XIX	41.00	2	Medi-Cal Ancillary Charges - Radiology - Diagnostic	277,572	(32,541)	245,031
	6	D-4	XIX	XIX	41.01	2	Medi-Cal Ancillary Charges - Ultrasound	60,971	29,311	90,282
	6	D-4	XIX	XIX	41.02	2	Medi-Cal Ancillary Charges - CT Scan	283,437	(198)	283,239
	6	D-4	XIX	XIX	41.03	2	Medi-Cal Ancillary Charges - Cardiac Catheterization Laboratory	859,154	54,388	913,542
	6	D-4	XIX	XIX	41.05	2	Medi-Cal Ancillary Charges - Magnetic Resonance Imaging	41,034	(805)	40,229
	6	D-4	XIX	XIX	43.00	2	Medi-Cal Ancillary Charges - Radioisotope	25,488	(500)	24,988
	6	D-4	XIX	XIX	44.00	2	Medi-Cal Ancillary Charges - Laboratory	869,282	28,144	897,426
	6	D-4	XIX	XIX	47.00	2	Medi-Cal Ancillary Charges - Blood Storing, Processing and TRA	141,145	(814)	140,331
	6	D-4	XIX	XIX	49.00	2	Medi-Cal Ancillary Charges - Respiratory Therapy	812,912	(3,430)	809,482
	6	D-4	XIX	XIX	49.01	2	Medi-Cal Ancillary Charges - Pulmonary Function	128,546	2,874	131,420
	6	D-4	XIX	XIX	50.00	2	Medi-Cal Ancillary Charges - Physical Therapy	209,860	(1,145)	208,715
	6	D-4	XIX	XIX	51.00	2	Medi-Cal Ancillary Charges - Occupational Therapy	28,546	3,012	31,558
	6	D-4	XIX	XIX	52.00	2	Medi-Cal Ancillary Charges - Speech Pathology	21,049	29,542	50,591
	6	D-4	XIX	XIX	53.00	2	Medi-Cal Ancillary Charges - Electrocardiology	628,369	34,458	662,827
	6	D-4	XIX	XIX	55.00	2	Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients	861,266	19,372	880,638
	6	D-4	XIX	XIX	56.00	2	Medi-Cal Ancillary Charges - Drugs Charged to Patients	1,399,289	47,873	1,447,162
	6	D-4	XIX	XIX	57.00	2	Medi-Cal Ancillary Charges - Renal Dialysis	240,908	(25,719)	215,189
	6	D-4	XIX	XIX	61.00	2	Medi-Cal Ancillary Charges - Emergency	123,069	6,151	129,220
	6	D-4	XIX	XIX	101.00	2	Medi-Cal Ancillary Charges - Total	13,089,083	134,403	13,223,486

-Continued on next page-

Provider Name		Fiscal Period		Provider Number		Adjustments	
ST. HELENA HOSPITAL		JANUARY 1, 2008 THROUGH DECEMBER 31, 2008		ZZR00013F		29	
Adj. No.	Audit Report	Report References			As Reported	Increase (Decrease)	As Adjusted
		Work Sheet	Part	Title			
		Cost Report					
		Line	Col.				
<b>ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT</b>							
-Continued from previous page-							
24	2	E-3	III	XIX	10.00	1	Medi-Cal Routine Service Charges - Total
24	2	E-3	III	XIX	11.00	1	Medi-Cal Ancillary Service Charges - Total
25	3	E-3	III	XIX	33.00	1	Medi-Cal Deductibles
25	3	E-3	III	XIX	36.00	1	Medi-Cal Coinsurance
26	1	E-3	III	XIX	57.00	1	Medi-Cal Interim Payments
							\$9,920,976
							\$10,515,968
							13,089,083
							134,403
							\$594,992
							\$4,049
							62,085
							\$7,824
							7,035
							\$4,301,056
							\$519,138
							\$4,820,194

To adjust Medi-Cal Settlement Data to agree with the following  
 EDS Paid Claims Summary:  
 Report Date: June 22, 2010  
 Payment Period: January 1, 2008 through March 30, 2010  
 Service Period: January 1, 2008 through December 31, 2008  
 CMS Pub. 15-1, Section 2304, 2404, and 2408  
 CCR, Title 22, Section 51541

Provider Name		Fiscal Period		Provider Number		Adjustments	
ST. HELENA HOSPITAL		JANUARY 1, 2008 THROUGH DECEMBER 31, 2008		ZZR00013F		29	
Adj. No.	Audit Report	Report References			As Reported	Increase (Decrease)	As Adjusted
		Work Sheet	Part	Title			
		Cost Report	Line	Col.			
27	1	Not Reported			\$0	\$3,565	\$3,565
Medi-Cal Overpayment To recover outstanding Medi-Cal credit balances. CCR, Title 22, Sections 50761 and 51458.1							
28	N/A	S-3	I	XIX 12.00	14	327	327
Medi-Cal Discharges To adjust Medi-Cal discharges to agree with the audited settlement data. CCR, Title 22, Sections 51536 (b) (6) and 51545 (a) (53)							
29	3	Not Reported			\$0	\$8,520	\$8,520
Routine Services - Late Billing Penalty To include late billing penalties applicable to routine services. W & I Code, Section 14115 CCR, Title 22, Section 51458.1 CMS Pub. 15-1, Sections 2304 and 2408							