

**REPORT
ON THE
COST REPORT REVIEW**

**SANTA BARBARA COTTAGE HOSPITAL
SANTA BARBARA, CALIFORNIA
PROVIDER NUMBER: ZZT30396F
NATIONAL PROVIDER IDENTIFIER: 1477554152**

**FISCAL PERIOD ENDED
DECEMBER 31, 2008**

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

**Section Chief: Maria Delgado
Audit Supervisor: Cyrus Lam
Auditor: Clara Yau**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

July 29, 2011

Joan Bricher
Senior Vice President
Chief Financial Officer
Santa Barbara Cottage Hospital
320 West Pueblo Street
Santa Barbara, CA 93105

PROVIDER: SANTA BARBARA COTTAGE HOSPITAL
PROVIDER NO.: ZZT30396F
NATIONAL PROVIDER IDENTIFIER: 1477554152
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 \$959,020 presented in the Summary of Findings represents a proper determination in accordance with the reimbursement principles of applicable programs.

This audit report includes the:

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

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

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

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

Chief
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:

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—Gardena at (310) 516-4757.

Original Signed By:

Maria Delgado, Chief
Audits Section—Gardena
Financial Audits Branch

Certified

Joan Bricher
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cc: Anthony Lewis
Reimbursement Manager
Finance Department
Santa Barbara Cottage Hospital
P.O. Box 689
Santa Barbara, CA 93105

SUMMARY OF FINDINGS

Provider Name:
SANTA BARBARA COTTAGE HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2008

		SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1) Provider No. ZZT30396F	Reported Amount Due Provider (State)	\$ 990,587	
	Net Change	\$ (31,567)	
	Audited Amount Due Provider (State)	\$ 959,020	
2. SUBPROVIDER (SCHEDULE 1-1) Provider No. ZZT30396F	Reported Amount Due Provider (State)	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
3. (SCHEDULE 1-2) Provider No.	Reported Amount Due Provider (State)	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
4. Medi-Cal Contract Cost (CONTRACT SCH 1) Provider No.	Reported Cost		\$ 0
	Net Change		\$ 0
	Audited Cost		\$ 0
	Audited Amount Due Provider (State)	\$ 0	
5. Distinct Part Nursing Facility (DPNF SCH 1) Provider No.	Reported Cost Per Day		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
6. Distinct Part Nursing Facility (DPNF SCH 1-1) Provider No.	Reported Cost Per Day		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
7. Adult Subacute (ADULT SUBACUTE SCH 1) Provider No.	Reported Cost Per Day		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
8. Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7)		\$ 959,020	
9. Total Medi-Cal Cost			\$ 0

SUMMARY OF FINDINGS

Provider Name:
SANTA BARBARA COTTAGE HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2008

		SETTLEMENT	COST
10. Subacute (SUBACUTE SCH 1-1)			
Provider No.			
Reported Cost Per Day			\$ 0.00
Net Change			\$ 0.00
Audited Cost Per Day			\$ 0.00
Audited Amount Due Provider (State)	\$ 0		
11. Rural Health Clinics (RHC SCH 1)			
Provider No.			
Reported Amount Due Provider (State)	\$ 0		
Net Change	\$ 0		
Audited Amount Due Provider (State)	\$ 0		
12. Rural Health Clinics (RHC 95-210 SCH 1)			
Provider No.			
Reported Amount Due Provider (State)	\$ 0		
Net Change	\$ 0		
Audited Amount Due Provider (State)	\$ 0		
13. Rural Health Clinics (RHC 95-210 SCH 1-1)			
Provider No.			
Reported Amount Due Provider (State)	\$ 0		
Net Change	\$ 0		
Audited Amount Due Provider (State)	\$ 0		
14. County Medical Services Prog. (CMSP SCH 1)			
Provider No.			
Reported Amount Due Provider (CMSP)	\$ 0		
Net Change	\$ 0		
Audited Amount Due Provider (CMSP)	\$ 0		
15. Transitional (TC SCH 1)			
Provider No.			
Reported Cost Per Day			\$ 0.00
Net Change			\$ 0.00
Audited Cost Per Day			\$ 0.00
Audited Amount Due Provider (State)	\$ 0		
16. Total Other Settlement Due Provider - (Lines 10 through 15)	\$ 0		
17. Total Combined Audited Settlement Due Provider (State/CMSP/RHC) - (Line 8 + Line 16)	\$ 959,020		

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

Provider Name:
SANTA BARBARA COTTAGE HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2008

Provider No.
ZZT30396F

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>660,399</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>660,399</u></u> (To Schedule 1, Ln 9)

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT
HFPA's WITH LESS THAN 3 HOSPITALS

AB 5

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

Provider Name:
SANTA BARBARA COTTAGE HOSPITALFiscal Period Ended:
DECEMBER 31, 2008Provider No.
ZZT30396F**Audited Medi-Cal Cost Per Day**

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$ <u>13,517,904</u>
2. Less: Medi-Cal Administrative Day Cost (Schedule 4A, Lines 28 and 31)	<u>1,021</u>
3. Total Medi-Cal Cost of Covered Services Subject to Reductions (Line 1 minus Line 2)	\$ <u><u>13,516,883</u></u>
4. Total Audited Medi-Cal Days (Schedules 4, 4A, and 4B, excludes Administrative Days)	<u><u>7,045</u></u>
5. Audited Medi-Cal Cost Per Day (Line 3 ÷ Line 4)	\$ <u><u>1,918.65</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>3,442</u>
7. Audited Medi-Cal Cost for 07/01/08 - 12/31/08 (Line 5 X Line 6)	\$ <u>6,603,990</u>
8. 10% Cost Reduction for 07/01/08 - 12/31/08 (Line 7 X 10%)	\$ <u><u>660,399</u></u> (To Schedule A, Ln 4)

COMPUTATION OF
MEDI-CAL REIMBURSEMENT SETTLEMENTProvider Name:
SANTA BARBARA COTTAGE HOSPITALFiscal Period Ended:
DECEMBER 31, 2008Provider No.
ZZT30396F

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ 11,496,030	\$ 13,440,668
2. Excess Reasonable Cost Over Charges (Schedule 2)	\$ 0	\$ 0
3. Medi-Cal Inpatient Hospital Based Physician Services	\$ N/A	\$ N/A
4.	\$ 0	\$ 0
5. TOTAL COST-Reimbursable to Provider (Lines 1 through 4)	\$ 11,496,030	\$ 13,440,668
6. Interim Payments (Adj 12)	\$ (10,505,443)	\$ (11,821,249)
7. Balance Due Provider (State)	\$ 990,587	\$ 1,619,419
8. Duplicate Payments (Adj)	\$ 0	\$ 0
9. Total Noncontract AB 5 and AB 1183 Reductions (Schedule A)	\$ 0	\$ (660,399)
10	\$ 0	\$ 0
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ 990,587	\$ 959,020
	(To Summary of Findings)	

COMPUTATION OF LESSER OF
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:
SANTA BARBARA COTTAGE HOSPITALFiscal Period Ended:
DECEMBER 31, 2008Provider No.
ZZT30396F

REPORTED

AUDITED

REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3) \$ 11,554,482 \$ 13,517,904

CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj 10) \$ 8,783,527 \$ 14,799,9283. Inpatient Ancillary Service Charges (Adj 10) \$ 22,579,896 \$ 26,129,4544. Total Charges - Medi-Cal Inpatient Services \$ 31,363,423 \$ 40,929,3825. Excess of Customary Charges Over Reasonable Cost
(Line 4 minus Line 1) * \$ 19,808,941 \$ 27,411,4786. 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 SERVICES**

Provider Name:
SANTA BARBARA COTTAGE HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2008

Provider No.
ZZT30396F

	REPORTED	AUDITED
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ <u>5,621,190</u>	\$ <u>6,789,717</u>
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ <u>5,933,292</u>	\$ <u>6,728,187</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>11,554,482</u>	\$ <u>13,517,904</u>
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	\$ (See Schedule 1)	\$ <u>0</u>
8. SUBTOTAL	\$ <u>11,554,482</u>	\$ <u>13,517,904</u> (To Schedule 2)
9. Deductibles (Adj 11)	\$ <u>0</u>	\$ <u>(28,925)</u>
10. Patient and Third Party Liability (Adj 11)	\$ <u>(58,452)</u>	\$ <u>(48,311)</u>
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ <u><u>11,496,030</u></u>	\$ <u><u>13,440,668</u></u> (To Schedule 1)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
SANTA BARBARA COTTAGE HOSPITAL
Provider No.
ZZT30396F

Fiscal Period Ended:
DECEMBER 31, 2008

GENERAL SERVICE UNIT NET OF SWING-BED COSTS

	REPORTED	AUDITED
INPATIENT DAYS		
1. Total Inpatient Days (include private & swing-bed) (Adjs 4 & 5)	65,563	74,134
2. Inpatient Days (include private, exclude swing-bed)	65,563	74,134
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj)	65,563	65,563
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 7)	3,824	4,207
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)	\$ 60,434,805	\$ 70,762,838
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)	\$ 60,434,805	\$ 70,762,838
PRIVATE ROOM DIFFERENTIAL ADJUSTMENT		
28. Gen Inpatient Routine Serv Charges (excl swing-bed charges) (Adj 6)	\$ 133,612,502	\$ 154,548,262
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges) (Adj 6)	\$ 133,612,502	\$ 154,548,262
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 0.452314	\$ 0.457869
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)	\$ 2037.93	\$ 2357.25
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)	\$ 60,434,805	\$ 70,762,838
PROGRAM INPATIENT OPERATING COST		
38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 921.78	\$ 954.53
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 3,524,887	\$ 4,015,708
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 2,408,405	\$ 2,712,479
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 5,933,292	\$ 6,728,187

(To Schedule 3)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
SANTA BARBARA COTTAGE HOSPITALFiscal Period Ended:
DECEMBER 31, 2008Provider No.
ZZT30396F

	REPORTED	AUDITED
SPECIAL CARE AND/OR NURSERY UNITS		
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 1,980,706	\$ 1,980,702
2. Total Inpatient Days (Adj 5)	5,674	5,680
3. Average Per Diem Cost	\$ 349.08	\$ 348.72
4. Medi-Cal Inpatient Days (Adj 7)	1,733	1,771
5. Cost Applicable to Medi-Cal	\$ 604,956	\$ 617,583
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 10,576,886	\$ 10,773,166
7. Total Inpatient Days (Adj)	4,453	4,453
8. Average Per Diem Cost	\$ 2,375.23	\$ 2,419.31
9. Medi-Cal Inpatient Days (Adj 7)	180	233
10. Cost Applicable to Medi-Cal	\$ 427,541	\$ 563,699
CORONARY CARE UNIT		
11. Total Inpatient Routine Cost (Sch 8, Line 27, Col 27)	\$ 10,211,182	\$ 10,211,168
12. Total Inpatient Days (Adj 5)	4,808	4,807
13. Average Per Diem Cost	\$ 2,123.79	\$ 2,124.23
14. Medi-Cal Inpatient Days (Adj 7)	39	40
15. Cost Applicable to Medi-Cal	\$ 82,828	\$ 84,969
OTHER SPECIAL CARE		
16. Total Inpatient Routine Cost (Sch 8, Line 30, Col 27)	\$ 2,809,236	\$ 2,809,231
17. Total Inpatient Days (Adj)	1,069	1,069
18. Average Per Diem Cost	\$ 2,627.91	\$ 2,627.91
19. Medi-Cal Inpatient Days (Adj 7)	201	221
20. Cost Applicable to Medi-Cal	\$ 528,210	\$ 580,768
NEONATAL INTENSIVE CARE UNIT		
21. Total Inpatient Routine Cost (Sch 8, Line 30.01, Col 27)	\$ 6,465,959	\$ 6,465,949
22. Total Inpatient Days (Adj)	4,286	4,286
23. Average Per Diem Cost	\$ 1,508.62	\$ 1,508.62
24. Medi-Cal Inpatient Days (Adj 7)	507	573
25. Cost Applicable to Medi-Cal	\$ 764,870	\$ 864,439
ADMINISTRATIVE DAYS		
26. Per Diem Rate (Adj 8)	\$ 0.00	\$ 318.19
27. Medi-Cal Inpatient Days (Adj 8)	0	1
28. Cost Applicable to Medi-Cal	\$ 0	\$ 318
ADMINISTRATIVE DAYS		
29. Per Diem Rate (Adj 8)	\$ 0.00	\$ 351.26
30. Medi-Cal Inpatient Days (Adj 8)	0	2
31. Cost Applicable to Medi-Cal	\$ 0	\$ 703
32. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,28,31)	\$ 2,408,405	\$ 2,712,479

(To Schedule 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
SANTA BARBARA COTTAGE HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2008

Provider No.
ZZT30396F

	REPORTED	AUDITED
SPECIAL CARE UNITS		
CARDIO-THORASIC INTENSIVE CARE		
1. Total Inpatient Routine Cost (Sch 8, Line 30.04, 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
0		
6. Total Inpatient Routine Cost (Sch 8, Line 31, 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
<hr/>		
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
<hr/>		
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
<hr/>		
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
<hr/>		
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
<hr/>		
31. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,30)	\$ 0	\$ 0

(To Schedule 4)

COMPUTATION OF
MEDI-CAL REIMBURSEMENT SETTLEMENTProvider Name:
SANTA BARBARA COTTAGE HOSPITALFiscal Period Ended:
DECEMBER 31, 2008Provider No:
ZZT30396F

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3-1)	\$ 657,950	\$ 0
2. Excess Reasonable Cost Over Charges (Schedule 2-1)	\$ (657,950)	\$ 0
3. Medi-Cal Inpatient Hospital Based Physician Services	\$ 0	\$ N/A
4.	\$	\$ 0
5. TOTAL COST - Reimbursable to Provider (Lines 1 through 4)	\$ 0	\$ 0
6. Interim Payments (Adj)	\$ 0	\$ 0
7. Balance Due Provider (State)	\$ 0	\$ 0
8. Duplicate Payments (Adj)	\$	\$ 0
9.	\$	\$ 0
10.	\$	\$ 0
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ 0	\$ 0

(To Summary of Findings)

COMPUTATION OF LESSER OF
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:
SANTA BARBARA COTTAGE HOSPITALFiscal Period Ended:
DECEMBER 31, 2008Provider No:
ZZT30396F

REPORTED

AUDITED

REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3-1) \$ 657,950 \$ 0

CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj) \$ 0 \$ 03. Inpatient Ancillary Service Charges (Adj) \$ 0 \$ 04. Total Charges - Medi-Cal Inpatient Services \$ 0 \$ 05. Excess of Customary Charges Over Reasonable Cost
(Line 4 minus Line 1) * \$ 0 \$ 06. Excess of Reasonable Cost Over Customary Charges
(Line 1 minus Line 4) \$ 657,950 \$ 0
(To Schedule 1-1)

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

COMPUTATION OF
MEDI-CAL NET COSTS OF COVERED SERVICES

Provider Name:
SANTA BARBARA COTTAGE HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2008

Provider No:
ZZT30396F

	REPORTED	AUDITED
1. Medi-Cal Inpatient Ancillary Services (Schedule 5-1)	\$ 0	\$ 0
2. Medi-Cal Inpatient Routine Services (Schedule 4-1)	\$ 657,950	\$ 0
3. Medi-Cal Inpatient Hospital Based Physician for Intern and Resident Services (Sch)	\$ 0	\$ 0
4.	\$	\$ 0
5.	\$	\$ 0
6. SUBTOTAL (Sum of Lines 1 through 5)	\$ 657,950	\$ 0
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7-1)	\$ (See Sch 1-1)	\$ 0
8. SUBTOTAL	\$ 657,950	\$ 0
	(To Schedule 2-1)	
9. Coinsurance (Adj)	\$ 0	\$ 0
10. Patient and Third Party Liability (Adj)	\$ 0	\$ 0
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ 657,950	\$ 0
	(To Schedule 1-1)	

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
SANTA BARBARA COTTAGE HOSPITALFiscal Period Ended:
DECEMBER 31, 2008Provider No:
ZZT30396F

GENERAL SERVICE UNIT NET OF SWING-BED COSTS

	REPORTED	AUDITED
INPATIENT DAYS		
1. Total Inpatient Days (include private & swing-bed) (Adj 4)	8,558	0
2. Inpatient Days (include private, exclude swing-bed)	8,558	0
3. Private Room Days (exclude swing-bed private room) (Adj 4)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj)	8,558	0
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 4)	872	0
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, Part I, Line 31, Col 27)	\$ 6,457,266	\$ 0
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)	\$ 6,457,266	\$ 0
PRIVATE ROOM DIFFERENTIAL ADJUSTMENT		
28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)(Adj 6)	\$ 20,935,760	\$ 0
29. Private Room Charges (excluding swing-bed charges)(Adj)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)(Adj 6)	\$ 20,935,760	\$ 0
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 0.308432	\$ 0.000000
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)	\$ 2446.34	\$ 0.00
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)	\$ 6,457,266	\$ 0
PROGRAM INPATIENT OPERATING COST		
38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 754.53	\$ 0.00
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 657,950	\$ 0
40. Cost Applicable to Medi-Cal (Schedule 4A-1)	\$ 0	\$ 0
41. Cost Applicable to Medi-Cal (Schedule 4B-1)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40&41)	\$ 657,950	\$ 0

(To Schedule 3-1)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
SANTA BARBARA COTTAGE HOSPITALFiscal Period Ended:
DECEMBER 31, 2008Provider No:
ZZT30396F

	REPORTED	AUDITED
SPECIAL CARE AND/OR NURSERY UNITS		
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 1,980,706	\$ 1,980,702
2. Total Inpatient Days (Adj 5)	5,674	5,680
3. Average Per Diem Cost	\$ 349.08	\$ 348.72
4. Medi-Cal Inpatient Days (Adj)		0
5. Cost Applicable to Medi-Cal	\$ 0	\$ 0
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 10,576,886	\$ 10,773,166
7. Total Inpatient Days (Adj)	4,453	4,453
8. Average Per Diem Cost	\$ 2,375.23	\$ 2,419.31
9. Medi-Cal Inpatient Days (Adj)		0
10. Cost Applicable to Medi-Cal	\$ 0	\$ 0
CORONARY CARE UNIT		
11. Total Inpatient Routine Cost (Sch 8, Line 27, Col 27)	\$ 10,211,182	\$ 10,211,168
12. Total Inpatient Days (Adj 5)	4,808	4,807
13. Average Per Diem Cost	\$ 2,123.79	\$ 2,124.23
14. Medi-Cal Inpatient Days (Adj)		0
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0
OTHER SPECIAL CARE		
16. Total Inpatient Routine Cost (Sch 8, Line 30, Col 27)	\$ 2,809,236	\$ 2,809,231
17. Total Inpatient Days (Adj)	1,069	1,069
18. Average Per Diem Cost	\$ 2,627.91	\$ 2,627.91
19. Medi-Cal Inpatient Days (Adj)		0
20. Cost Applicable to Medi-Cal	\$ 0	\$ 0
NEONATAL INTENSIVE CARE UNIT		
21. Total Inpatient Routine Cost (Sch 8, Line 30.01, Col 27)	\$ 6,465,959	\$ 6,465,949
22. Total Inpatient Days (Adj)	4,286	4,286
23. Average Per Diem Cost	\$ 1,508.62	\$ 1,508.62
24. Medi-Cal Inpatient Days (Adj)		0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
ADMINISTRATIVE DAYS		
26. Per Diem Rate (Adj)	\$	\$ 0.00
27. Medi-Cal Inpatient Days (Adj)		0
28. Cost Applicable to Medi-Cal	\$ 0	\$ 0
ADMINISTRATIVE DAYS		
29. Per Diem Rate (Adj)	\$	\$ 0.00
30. Medi-Cal Inpatient Days (Adj)		0
31. Cost Applicable to Medi-Cal	\$ 0	\$ 0
32. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,28,31)	\$ 0	\$ 0

(To Schedule 4-1)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
SANTA BARBARA COTTAGE HOSPITALFiscal Period Ended:
DECEMBER 31, 2008Provider No:
ZZT30396F

	REPORTED	AUDITED
SPECIAL CARE UNITS		
CARDIO-THORASIC INTENSIVE CARE		
1. Total Inpatient Routine Cost (Sch 8, Line 30.04, 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
5. Cost Applicable to Medi-Cal	\$ 0	\$ 0
0		
6. Total Inpatient Routine Cost (Sch 8, Line 31, 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
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
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
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
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
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 4-1)

Provider Name:

SANTA BARBARA COTTAGE HOSPITAL

Fiscal Period Ended: DECEMBER 31, 2008

	NET EXP FOR COST ALLOC (From Sch 10)	OLD CAPITAL BLDG & FIXTURES	OLD MOVABLE EQUIP	NEW CAPITAL BLDG & FIXTURES	NEW MOVABLE EQUIP	ALLOC COST 4.01	ALLOC COST 4.02	ALLOC COST 4.03	ALLOC COST 4.04	ALLOC COST 4.05	EMPLOYEE BENEFITS	ALLOC COST 6.01
GENERAL SERVICE COST CENTER												
1.00 Old Cap Rel Costs-Bldg & Fixtures	5,653,122											
2.00 Old Cap Rel Costs-Movable Equipmer	2,867,672	0	0									
3.00 New Cap Rel Costs-Bldg & Fixtures	3,913,599	0	0	0	0	0	0	0	0	0	0	0
4.00 New Cap Rel Costs-Mvable Equipmer	7,650,119	0	0	0	0	0	0	0	0	0	0	0
4.01	0	0	0	0	0	0	0	0	0	0	0	0
4.02	0	0	0	0	0	0	0	0	0	0	0	0
4.03	0	0	0	0	0	0	0	0	0	0	0	0
4.04	0	0	0	0	0	0	0	0	0	0	0	0
4.05	0	0	0	0	0	0	0	0	0	0	0	0
5.00 Employee Benefits	30,549,159	142,523	72,298	98,667	192,870	0	0	0	0	0	0	0
6.01 Non-Patient Telephones	0	0	0	0	0	0	0	0	0	0	0	0
6.02 Data Processing	0	0	0	0	0	0	0	0	0	0	0	0
6.03 Purch/Receiv/Storing	0	0	0	0	0	0	0	0	0	0	0	0
6.04 Patient Admitting	0	0	0	0	0	0	0	0	0	0	0	0
6.05 Patient Business Office	0	0	0	0	0	0	0	0	0	0	0	0
6.00 Administrative & General	33,382,174	1,140,069	578,325	789,258	1,542,804	0	0	0	0	0	4,536,761	0
7.00 Maintenance & Repairs	5,117,980	151,762	76,985	105,063	205,372	0	0	0	0	0	654,131	0
8.00 Operation of Plant	7,687,433	320,722	162,693	222,032	434,018	0	0	0	0	0	265,366	0
9.00 Laundry and Linen Service	237,538	34,191	17,344	23,670	46,269	0	0	0	0	0	57,367	0
10.00 Housekeeping	4,273,058	43,948	22,294	30,425	59,473	0	0	0	0	0	715,238	0
11.00 Dietary	2,962,047	114,199	57,930	79,059	154,541	0	0	0	0	0	596,264	0
12.00 Cafeteria	2,312,571	45,907	23,287	31,781	62,124	0	0	0	0	0	147,024	0
14.00 Nursing Administration	4,067,226	57,435	29,135	39,762	77,724	0	0	0	0	0	762,117	0
15.00 Central Services & Supply	806,336	86,931	44,097	60,181	117,639	0	0	0	0	0	124,536	0
16.00 Pharmacy	3,912,095	63,284	32,102	43,811	85,639	0	0	0	0	0	1,009,902	0
17.00 Medical Records and Library	3,513,831	112,178	56,905	77,660	151,805	0	0	0	0	0	499,057	0
18.00 Social Service	491,633	5,813	2,949	4,024	7,867	0	0	0	0	0	99,068	0
19.00	0	0	0	0	0	0	0	0	0	0	0	0
19.01	0	0	0	0	0	0	0	0	0	0	0	0
19.02	0	0	0	0	0	0	0	0	0	0	0	0
22.00 Intern & Res Service-Salary & Fringes	2,412,864	0	0	0	0	0	0	0	0	0	812,751	0
23.00 Intern & Res Service-Other Program	2,045,422	64,125	32,529	44,393	86,777	0	0	0	0	0	0	0
24.01 Paramedical Ed Program-Laboratory	61,003	5,965	3,026	4,130	8,073	0	0	0	0	0	10,705	0
INPATIENT ROUTINE COST CENTERS												
25.00 Adults & Pediatrics	33,571,175	705,845	358,056	488,650	955,189	0	0	0	0	0	5,646,717	0
26.00 Intensive Care Unit	7,190,306	67,550	34,266	46,764	91,412	0	0	0	0	0	730,501	0
27.00 Coronary Care Unit	6,556,397	81,260	41,221	56,256	109,966	0	0	0	0	0	858,667	0
28.00	0	0	0	0	0	0	0	0	0	0	0	0
30.00 Other Special Care	1,812,685	16,456	8,348	11,392	22,269	0	0	0	0	0	275,350	0
30.01 Neonatal Intensive Care Unit	3,687,721	89,309	45,304	61,828	120,859	0	0	0	0	0	640,839	0
31.00 Subprovider	3,543,277	84,838	43,036	58,732	114,807	0	0	0	0	0	561,537	0
33.00 Nursery	1,415,715	14,086	7,145	9,752	19,062	0	0	0	0	0	0	0
ANCILLARY COST CENTERS												
37.00 Operating Room	11,266,695	280,539	142,310	194,214	379,641	0	0	0	0	0	1,673,458	0
39.00 Delivery Room and Labor Room	4,719,832	118,206	59,963	81,833	159,963	0	0	0	0	0	849,903	0
40.00 Anesthesiology	1,066,974	2,638	1,338	1,826	3,570	0	0	0	0	0	92,833	0
41.00 Radiology-Diagnostic	14,037,432	291,477	147,858	201,786	394,442	0	0	0	0	0	1,804,311	0
42.00 Radiology-Therapeutic	131,069	0	0	0	0	0	0	0	0	0	0	0
43.00 Radioisotope	800,456	17,869	9,064	12,371	24,181	0	0	0	0	0	0	0
44.00 Laboratory	11,583,011	112,884	57,263	78,149	152,762	0	0	0	0	0	1,185,199	0
46.00 Whole Blood	3,390,173	4,364	2,214	3,021	5,906	0	0	0	0	0	0	0
49.00 Respiratory Therapy	4,033,670	24,013	12,181	16,624	32,496	0	0	0	0	0	627,458	0
50.00 Physical Therapy	3,473,283	76,467	38,789	52,937	103,479	0	0	0	0	0	655,456	0
51.00 Occupational Therapy	1,991,127	50,003	25,365	34,617	67,667	0	0	0	0	0	345,695	0
52.00 Speech Pathology	868,233	6,395	3,244	4,427	8,654	0	0	0	0	0	159,886	0
53.00 Electrocardiology	203,697	2,343	1,189	1,622	3,171	0	0	0	0	0	37,818	0
53.01 Echocardiography	378,863	7,942	4,029	5,498	10,747	0	0	0	0	0	64,233	0

Provider Name:

SANTA BARBARA COTTAGE HOSPITAL

Fiscal Period Ended: DECEMBER 31, 2008

	NET EXP FOR COST ALLOC (From Sch 10)	OLD CAPITAL BLDG & FIXTURES	OLD MOVABLE EQUIP	NEW CAPITAL BLDG & FIXTURES	NEW MOVABLE EQUIP	ALLOC COST 4.01	ALLOC COST 4.02	ALLOC COST 4.03	ALLOC COST 4.04	ALLOC COST 4.05	EMPLOYEE BENEFITS 5.00	ALLOC COST 6.01
	0.00	1.00	2.00	3.00	4.00							
	TRIAL BALANCE EXPENSES											
Reserved		0										
54.00 Electroencephalography	326,228	7,906	4,011	5,473	10,699						55,322	0
55.00 Medical Supplies Charged to Patients	45,654,015	0	0	0	0						0	0
56.00 Drugs Charged to Patients	14,865,628	0	0	0	0						0	0
57.00 Renal Dialysis	963,685	21,759	11,038	15,064	29,446						0	0
58.01 CD Residential	1,118,052	58,088	29,466	40,214	78,608						194,445	0
58.02 Pulmonary Function Testing	186,167	2,772	1,406	1,919	3,752						23,645	0
58.03 Endoscopy	1,571,953	30,918	15,684	21,404	41,839						277,221	0
58.04 SWOT	184,270	3,640	1,846	2,520	4,926						37,663	0
58.05 Psychiatric/Psychological Services	1,126,760	2,951	1,497	2,043	3,994						220,154	0
58.07 MRI	0	0	0	0	0						0	0
58.08 Cardiac Rehab	104,960	1,637	830	1,133	2,215						22,319	0
59.01 Electrophysiology	471,953	16,054	8,144	11,114	21,725						86,055	0
59.02	0	0	0	0	0						0	0
59.03	0	0	0	0	0						0	0
61.01 Clinic	0	0	0	0	0						0	0
60.01 Outpatient Surgery	4,869,864	154,087	78,164	106,673	208,519						891,869	0
60.02 Eye Center	1,572,811	46,953	23,818	32,505	63,540						285,975	0
61.00 Emergency	6,273,013	114,047	57,853	78,954	154,335						1,176,994	0
61.01 Clinic	956,738	22,421	11,374	15,522	30,342						180,782	0
82.00	0	0	0	0	0						0	0
83.00	0	0	0	0	0						0	0
94.00 Other Special Purpose	440,213	0	0	0	0						0	0
85.00	0	0	0	0	0						0	0
86.00	0	0	0	0	0						0	0
NONREIMBURSABLE COST CENTERS												
96.00 Gift, Flower, Coffee Shop	119,529	10,097	5,122	6,990	13,664						31,168	0
96.01 Gift Shop	284,017	9,319	4,727	6,452	12,611						17,567	0
96.02 Public/MeidaMarket	0	8,693	4,410	6,018	11,764						82,218	0
96.03 Institutional Review Board	121,302	0	0	0	0						25,470	0
96.04 Deli	250,012	10,956	5,558	7,585	14,826						35,078	0
97.00 Research	524,262	10,142	5,145	7,021	13,725						93,247	0
100.00 Other Nonreimbursable	1,600,628	38,806	19,685	26,865	52,514						241,538	0
100.01 Cancer Foundation	0	157,843	80,070	109,273	213,602						0	0
100.02 Development/Fund Raising	0	29,540	14,985	20,450	39,976						0	0
100.04 Nonallowable Square Feet	0	60,279	30,578	41,731	81,573						0	0
100.08 Nonallowable Social Service	1,016,470	28,199	14,304	19,522	38,160						163,549	0
100.09 Visitor Meals	0	11,179	5,671	7,739	15,128						0	0
100.10 Ambulance	421,203	1,977	1,003	1,368	2,675						41,461	0
Reserved											0	0
100.11 SBCH Foundation	0	0	0	0	0						0	0
100.12 Cottage Hospital Guest	0	0	0	0	0						0	0
100.13 Santa Ynez Cottage Hosp	0	0	0	0	0						0	0
100.14 Goleta Valley Cottage Hosp	0	0	0	0	0						0	0
100.15 Non Allowable Lifeline	71,523	966	490	669	1,307						12,869	0
100.16 Non Allowable Community Education	215,494	0	0	0	0						42,024	0
100.19 Nonreimbursable Clinic	354,404	17,860	9,060	12,364	24,169						29,739	0
100.20 Physician Offices OP 2nd	234,012	169,962	86,217	117,663	230,002						7,058	0
100.23 Liberty Program	77,641	0	0	0	0						12,556	0
100.24 Parish Nursing	363,892	0	0	0	0						73,461	0
100.25 Villa Riviera	794,296	127,355	64,604	88,167	172,344						105,444	0
100.26 Pacific Diagnostic Lab	532,463	33,180	16,831	22,970	44,901						88,479	0
100.27	0	0	0	0	0						0	0
100.28	0	0	0	0	0						0	0
TOTAL	<u>327,326,131</u>	<u>5,653,122</u>	<u>2,867,672</u>	<u>3,913,599</u>	<u>7,650,119</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>31,055,518</u>	<u>0</u>

STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.1

Fiscal Period Ended: DECEMBER 31, 2008

Provider Name:
SANTA BARBARA COTTAGE HOSPITAL

	TRIAL BALANCE EXPENSES	ALLOC COST 6.02	ALLOC COST 6.03	ALLOC COST 6.04	ALLOC COST 6.05	ACCUMULATE COST	OTHER ADMIN & GEN 6.00	MAINT & REPAIRS 7.00	OPER PLANT 8.00	LAUNDRY & LINEN 9.00	HOUSEKEEP 10.00	DIETARY 11.00	CAFE 12.00
54.00	Reserved	0	0	0	0	409,638	60,248	13,567	22,269	0	12,626	0	8,665
55.00	Medical Supplies Charged to Patients	0	0	0	0	45,654,015	6,714,652	0	0	0	0	0	0
56.00	Drugs Charged to Patients	0	0	0	0	14,885,628	2,189,332	0	0	0	0	0	0
57.00	Renal Dialysis	0	0	0	0	1,040,992	153,106	37,340	61,291	3,054	34,749	0	0
58.01	CD Residential	0	0	0	0	1,518,872	223,391	99,681	163,620	1,748	92,764	271,208	29,464
58.02	Pulmonary Function Testing	0	0	0	0	219,662	32,307	4,758	7,809	0	4,428	0	2,192
58.03	Endoscopy	0	0	0	0	1,959,018	288,126	53,056	87,088	6,335	49,374	0	37,316
58.04	SWOT	0	0	0	0	234,865	34,543	6,246	10,253	0	5,813	0	3,697
58.05	Psychiatric/Psychological Services	0	0	0	0	1,357,399	199,642	5,065	8,313	216	4,713	0	23,624
58.07	MRI	0	0	0	0	0	0	0	0	0	0	0	0
58.08	Cardiac Rehab	0	0	0	0	133,094	19,575	2,809	4,610	0	2,614	0	2,114
59.01	Electrophysiology	0	0	0	0	615,043	90,459	27,548	45,219	0	25,637	0	7,564
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
61.01	Clinic	0	0	0	0	0	0	0	0	0	0	0	0
60.01	Outpatient Surgery	0	0	0	0	6,309,176	927,934	264,418	434,028	41,432	246,072	0	93,102
60.02	Eye Center	0	0	0	0	2,025,602	297,919	80,573	132,256	3,978	74,983	0	42,256
61.00	Emergency	0	0	0	0	7,855,196	1,155,318	195,708	321,244	61,150	182,130	0	142,535
61.01	Clinic	0	0	0	0	1,217,179	179,019	38,476	63,156	437	35,806	10,398	21,973
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
94.00	Other Special Purpose	0	0	0	0	440,213	64,745	0	0	0	0	0	0
85.00		0	0	0	0	0	0	0	0	0	0	0	0
86.00		0	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTE													
96.00	Gift, Flower, Coffee Shop	0	0	0	0	186,571	27,440	17,327	28,441	0	16,125	0	9,879
96.01	Gift Shop	0	0	0	0	334,693	49,226	15,992	26,250	0	14,882	0	3,774
96.02	Public/Meida/Market	0	0	0	0	113,103	16,635	14,918	24,486	0	13,883	0	10,132
96.03	Institutional Review Board	0	0	0	0	146,772	21,587	0	0	0	0	0	2,922
96.04	Deil	0	0	0	0	324,014	47,655	18,800	30,860	0	17,496	0	10,838
97.00	Research	0	0	0	0	653,541	96,121	17,404	28,567	0	16,196	0	13,919
100.00	Other Nonreimbursable	0	0	0	0	1,980,036	291,218	66,592	109,307	2,143	61,971	54,741	27,912
100.01	Cancer Foundation	0	0	0	0	560,788	82,479	270,864	444,608	0	252,071	0	0
100.02	Development/Fund Raising	0	0	0	0	104,951	15,436	50,692	83,208	0	47,175	0	32,009
100.04	Nonallowable Square Feet	0	0	0	0	214,160	31,498	103,441	169,792	0	96,264	0	0
100.08	Nonallowable Social Service	0	0	0	0	1,280,204	188,288	48,390	79,429	0	45,033	0	20,239
100.09	Vistor Meals	0	0	0	0	39,718	5,842	19,184	31,490	0	17,853	0	348,565
100.10	Ambulance	0	0	0	0	469,686	69,080	3,392	5,567	0	3,156	0	11,522
Reserved													
100.11	SBCH Foundation	0	0	0	0	0	0	0	0	0	0	0	0
100.12	Cottage Hospital Guest	0	0	0	0	0	0	0	0	0	0	29,048	0
100.13	Santa Ynez Cottage Hosp	0	0	0	0	0	0	0	0	0	0	0	0
100.14	Goleta Valley Cottage Hosp	0	0	0	0	0	0	0	0	0	0	0	0
100.15	Non Allowable Lifeline	0	0	0	0	87,823	12,917	1,658	2,721	0	1,543	0	2,072
100.16	Non Allowabel Community Education	0	0	0	0	257,518	37,875	0	0	0	0	0	3,548
100.19	Nonreimbursable Clinic	0	0	0	0	447,596	65,831	30,648	50,308	0	28,522	0	3,588
100.20	Physician Offices OP 2nd	0	0	0	0	844,913	124,267	291,660	478,743	0	271,423	0	1,588
100.23	Liberty Porgram	0	0	0	0	90,197	13,266	0	0	0	0	0	1,593
100.24	Parish Nursing	0	0	0	0	437,353	64,325	0	0	0	0	0	7,754
100.25	Villa Riviera	0	0	0	0	1,352,209	198,879	218,545	358,730	0	203,382	294,638	22,932
100.26	Pacific Diagnostic Lab	0	0	0	0	738,826	108,664	56,938	93,461	0	52,988	0	16,676
100.27		0	0	0	0	0	0	0	0	0	0	0	0
100.28		0	0	0	0	0	0	0	0	0	0	0	0
TOTAL		0	0	0	0	327,326,131	41,969,392	7,239,538	10,979,896	632,599	6,100,272	5,248,488	3,289,830

Provider Name:

SANTA BARBARA COTTAGE HOSPITAL

Fiscal Period Ended: DECEMBER 31, 2001

	NURSING ADMIN	CENTRAL SERVICE & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY SERVICES	SOCIAL SERVICES	RADIOLOGY-ENGINEERING	RADIOLOGY-ADMIN	I.V. THERAPY	NURSING CORE P/C	SURGICAL SERVICES CORE	IR COST CMAC COST FINDING
	14.00	15.00	16.00	17.00	18.00	19.00	19.01	19.02	22.00	23.00	24.01
GENERAL SERVICE COST CENTER											
1.00 Old Cap Rel Costs-Bldg & Fixtures											
2.00 Old Cap Rel Costs-Movable Equipmer											
3.00 New Cap Rel Costs-Bldg & Fixtures											
4.00 New Cap Rel Costs-Mvable Equipmer											
4.01											
4.02											
4.03											
4.04											
4.05											
5.00 Employee Benefits											
6.01 Non-Patient Telephones											
6.02 Data Processing											
6.03 Purch/Receiv/Storing											
6.04 Patient Admitting											
6.05 Patient Business Office											
6.00 Administrative & General											
7.00 Maintenance & Repairs											
8.00 Operation of Plant											
9.00 Laundry and Linen Service											
10.00 Housekeeping											
11.00 Dietary											
12.00 Cafeteria											
14.00 Nursing Administration											
15.00 Central Services & Supply	0										
16.00 Pharmacy	0										
17.00 Medical Records and Library	0										
18.00 Social Service	0										
19.00	0										
19.01	0										
19.02	0										
22.00 Intern & Res Service-Salary & Fringes	0										
23.00 Intern & Res Service-Other Program	0										
24.01 Paramedical Ed Program-Laboratory	0										
INPATIENT ROUTINE COST CENTE											
25.00 Adults & Pediatrics	2,419,009			617,575	402,280				2,099,982	1,770,823	0
26.00 Intensive Care Unit	371,177			116,916	75,588				106,492	89,800	0
27.00 Coronary Care Unit	436,426			123,637	57,652						0
28.00				0	0						0
30.00 Other Special Care	122,616			25,738	66,620						0
30.01 Neonatal Intensive Care Unit	330,398			115,334	73,025						0
31.00 Subprovider	235,961			104,878	0						0
33.00 Nursery	178,581			29,223	0						0
ANCILLARY COST CENTERS											
37.00 Operating Room	379,930			293,708	0				184,587	155,654	0
39.00 Delivery Room and Labor Room	377,923			80,128	1,281						0
40.00 Anesthesiology	25,427			27,763	0				69,220	58,370	0
41.00 Radiology-Diagnostic	136,107			530,747	0				559,084	471,451	0
42.00 Radiology-Therapeutic	0			849	0				365,313	308,052	0
43.00 Radioisotope	0			3,940	0						0
44.00 Laboratory	0			520,812	0						143,132
46.00 Whole Blood	0			47,422	0						0
49.00 Respiratory Therapy	2,486			81,105	0						0
50.00 Physical Therapy	0			37,860	0						0
51.00 Occupational Therapy	0			21,461	0						0
52.00 Speech Pathology	0			12,344	0						0
53.00 Electrocardiology	0			25,958	0				120,691	101,774	0
53.01 Echocardiography	0			33,053	0						0

Provider Name:
SANTA BARBARA COTTAGE HOSPITAL

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

TRIAL BALANCE EXPENSES	NURSING ADMIN 14.00	CENTRAL SERVICE & SUPPLY 15.00	PHARMACY 16.00	MEDICAL RECORDS & LIBRARY SERVICES 17.00	SOCIAL SERVICES 18.00	RADIOLOGY-ENGINEERING 19.00	RADIOLOGY-ADMIN 19.01	I.V. THERAPY 19.02	NURSING CORE P/C 22.00	SURGICAL SERVICES CORE 23.00	IR COST CMAC COST FINDING 24.01
Reserved	0	0	0	0	0	0	0	0	0	0	0
54.00 Electroencephalography	0	0	0	13,360	0	0	0	0	0	0	0
55.00 Medical Supplies Charged to Patients	0	1,989,024	0	1,421,264	0	0	0	0	0	0	0
56.00 Drugs Charged to Patients	0	0	6,384,566	993,081	0	0	0	0	0	0	0
57.00 Renal Dialysis	0	0	0	31,185	0	0	0	0	63,895	53,880	0
58.01 CD Residential	13,352	0	0	17,156	0	0	0	0	0	0	0
58.02 Pulmonary Function Testing	0	0	0	38,136	0	0	0	0	0	0	0
58.03 Endoscopy	92,803	0	0	42,312	0	0	0	0	0	0	0
58.04 SWOT	24,284	0	0	375	0	0	0	0	0	0	0
58.05 Psychiatric/Psychological Services	27	0	0	7,959	0	0	0	0	0	0	0
58.07 MRI	0	0	0	0	0	0	0	0	0	0	0
58.08 Cardiac Rehab	857	0	0	776	0	0	0	0	0	0	0
59.01 Electrophysiology	20,921	0	0	24,875	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
61.01 Clinic	0	0	0	0	0	0	0	0	0	0	0
60.01 Outpatient Surgery	339,663	0	0	85,537	0	0	0	0	0	0	0
60.02 Eye Center	90,676	0	0	54,355	0	0	0	0	0	0	0
61.00 Emergency	467,695	0	0	198,392	14,093	0	0	0	130,764	110,267	0
61.01 Clinic	32,286	0	0	25,655	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
94.00 Other Special Purpose	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
NONREIMBURSABLE COST CENTER:											
96.00 Gift, Flower, Coffee Shop	0	0	0	0	0	0	0	0	0	0	0
96.01 Gift Shop	0	0	0	0	0	0	0	0	0	0	0
96.02 Public/Meida/Market	239	0	0	0	0	0	0	0	0	0	0
96.03 Institutional Review Board	0	0	0	0	0	0	0	0	0	0	0
96.04 Deli	0	0	0	0	0	0	0	0	0	0	0
97.00 Research	20	0	0	0	0	0	0	0	0	0	0
100.00 Other Nonreimbursable	82,721	0	0	22,534	0	0	0	0	0	0	0
100.01 Cancer Foundation	0	0	0	0	0	0	0	0	0	0	0
100.02 Development/Fund Raising	0	0	0	0	0	0	0	0	0	0	0
100.04 Nonallowable Square Feet	0	0	0	0	0	0	0	0	0	0	0
100.08 Nonallowable Social Service	0	0	0	0	0	0	0	0	0	0	0
100.09 Visitor Meals	0	0	0	0	0	0	0	0	0	0	0
100.10 Ambulance	4,606	0	0	5,073	0	0	0	0	0	0	0
Reserved	0	0	0	0	0	0	0	0	0	0	0
100.11 SBCH Foundation	0	0	0	0	0	0	0	0	0	0	0
100.12 Cottage Hospital Guest	0	0	0	0	0	0	0	0	0	0	0
100.13 Santa Ynez Cottage Hosp	0	0	0	0	0	0	0	0	0	0	0
100.14 Goleta Valley Cottage Hosp	0	0	0	0	0	0	0	0	0	0	0
100.15 Non Allowable Lifeline	0	0	0	0	0	0	0	0	0	0	0
100.16 Non Allowable Community Education	1,522	0	0	0	61,495	0	0	0	0	0	0
100.19 Nonreimbursable Clinic	11,311	0	0	570	0	0	0	0	0	0	0
100.20 Physician Offices OP 2nd	0	0	0	0	0	0	0	0	0	0	0
100.23 Liberty Program	0	0	0	0	0	0	0	0	0	0	0
100.24 Parish Nursing	658	0	0	0	0	0	0	0	0	0	0
100.25 Villa Riviera	2,751	0	0	0	0	0	0	0	0	0	0
100.26 Pacific Diagnostic Lab	0	0	0	0	0	0	0	0	0	0	0
100.27	0	0	0	0	0	0	0	0	0	0	0
100.28	0	0	0	0	0	0	0	0	0	0	0
TOTAL	6,202,430	1,989,024	6,384,566	5,833,046	752,034	0	0	0	3,700,028	3,120,072	143,132

Provider Name:

SANTA BARBARA COTTAGE HOSPITAL

	OLD BLDG & FIXTURES (SQ FT)	OLD MOVBLE EQUIP (SQ FT)	NEW BLDG & FIXTURES (SQ FT)	NEW REL SUP SVC (SQ FT)	NEW REL FMQ/MTVOT (SQ FT)	EMP BENE (GROSS SALARIES)	NON-PAT TELEPHONE WEIGHTED	STAT
	1.00	2.00	3.00	4.00	4.01	5.00	6.01	6.02
Reserved								
54.00 Electroencephalography	884	884	884			248,048		
55.00 Medical Supplies Charged to Patients								
56.00 Drugs Charged to Patients								
57.00 Renal Dialysis	2,433	2,433	2,433	2,433				
58.01 CD R Residential	6,495	6,495	6,495	6,495		871,841		
58.02 Pulmonary Function Testing	310	310	310	310		106,019		
58.03 Endoscopy	3,457	3,457	3,457	3,457		1,242,987		
58.04 SWOT	407	407	407	407		168,870		
58.05 Psychiatric/Psychological Services	330	330	330	330		987,113		
58.07 MRI								
58.08 Cardiac Rehab	183	183	183	183		100,073		
59.01 Electrophysiology	1,795	1,795	1,795	1,795		385,847		
59.02								
59.03								
61.01 Clinic								
60.01 Outpatient Surgery	17,229	17,229	17,229	17,229		3,998,913		
60.02 Eye Center	5,250	5,250	5,250	5,250		1,282,240		
61.00 Emergency	12,752	12,752	12,752	12,752		5,277,345		
61.01 Clinic	2,507	2,507	2,507	2,507		810,582		
82.00								
83.00								
94.00 Other Special Purpose								
85.00								
86.00								
NONREIMBURSABLE COST CENTERS								
96.00 Gift Flower, Coffee Shop	1,129	1,129	1,129	1,129		139,750		
96.01 Gift Shop	1,042	1,042	1,042	1,042		78,765		
96.02 Public/Meida/Market	972	972	972	972		368,645		
96.03 Institutional Review Board								
96.04 Deli	1,225	1,225	1,225	1,225		114,203		
97.00 Research	1,134	1,134	1,134	1,134		157,283		
100.00 Other Nonreimbursable	4,339	4,339	4,339	4,339		1,082,985		
100.01 Cancer Foundation	17,649	17,649	17,649	17,649				
100.02 Development/Fund Raising	3,303	3,303	3,303	3,303				
100.04 Nonallowable Square Feet	6,740	6,740	6,740	6,740		733,313		
100.08 Nonallowable Social Service	3,153	3,153	3,153	3,153				
100.09 Visitor Meals	1,250	1,250	1,250	1,250				
100.10 Ambulance	221	221	221	221		185,901		
Reserved								
100.11 SBCH Foundation								
100.12 Cottage Hospital Guest								
100.13 Santa Ynez Cottage Hosp								
100.14 Goleta Valley Cottage Hosp								
100.15 Non Allowable Lifeline	108	108	108	108		57,700		
100.16 Non Allowable Community Education						188,424		
100.19 Nonreimbursable Clinic	1,997	1,997	1,997	1,997		133,341		
100.20 Physician Offices OP 2nd	19,004	19,004	19,004	19,004		31,647		
100.23 Liberty Program						56,298		
100.24 Parish Nursing						329,381		
100.25 Villa Riviera						472,783		
100.26 Pacific Diagnostic Lab						396,718		
100.27								
100.28								
TOTAL	632,095	632,095	632,095	632,095	0	139,245,083	0	0
COST TO BE ALLOCATED	5,653,122	2,867,672	3,913,599	7,650,119	0	31,055,518	0	0
UNIT COST MULTIPLIER - SCH 8	8.943469	4.536774	6.191473	12.102799	0.000000	0.223028	0.000000	0.000000

Provider Name:

SANTA BARBARA COTTAGE HOSPITAL

GENERAL SERVICE COST CENTERS

Old Cap Rel Costs-Bldg & Fixtures
 Old Cap Rel Costs-Movable Equipment
 New Cap Rel Costs-Bldg & Fixtures
 New Cap Rel Costs-Mvable Equipment

Employee Benefits
 Non-Patient Telephones
 Data Processing
 Purch/Receive/Storing
 Patient Admitting
 Patient Business Office
 Administrative & General
 Maintenance & Repairs
 Operation of Plant
 Laundry and Linen Service
 Housekeeping
 Dietary
 Cafeteria
 Nursing Administration
 Central Services & Supply
 Pharmacy
 Medical Records and Library
 Social Service

6,311,292
 9,092,265
 416,379
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MAINT &
 REPAIRS
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OPER
 PLANT
 (SQ FT)
 8.00

LAUNDRY
 & LINEN
 (LB LNDRY)
 9.00

HOUSE-
 KEEPING
 (SQ FT)
 10.00

DIETARY
 (MEALS
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CAFETERIA
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NURSING
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OPER
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 & LINEN
 (LB LNDRY)
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OPER
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LAUNDRY
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 (LB LNDRY)
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DIETARY
 (MEALS
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NURSING
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 & LINEN
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OPER
 PLANT
 (SQ FT)
 8.00

LAUNDRY
 & LINEN
 (LB LNDRY)
 9.00

HOUSE-
 KEEPING
 (SQ FT)
 10.00

DIETARY
 (MEALS
 SERVED)
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CAFETERIA
 (HOURS
 PAID)
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NURSING
 ADMIN
 (NURSE HR)
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Provider Name:

SANTA BARBARA COTTAGE HOSPITAL

	PUR/REC STORING SUP COST 6.03	PATIENT ADMITTING GROSS REV 6.04	PATIENT BUS OFC GROSS REV 6.05	ADM & GEN (ACCUM COST)	MAINT & REPAIRS (SQ FT) 7.00	OPER PLANT (SQ FT) 8.00	LAUNDRY & LINEN (LB LNDRY) 9.00	HOUSE- KEEPING (SQ FT) 10.00	DIETARY (MEALS SERVED) 11.00	CAFETERIA (HOURS PAID) 12.00	NURSING ADMIN (NURSE HR) 14.00
Reserved											
54.00 Electroencephalography				409,638	884	884		884		9,264	
55.00 Medical Supplies Charged to Patients				45,654,015							
56.00 Drugs Charged to Patients				14,885,628							
57.00 Renal Dialysis				1,040,992	2,433	2,433	12,982	2,433	16,171	31,502	2,009
58.01 CD Residential				1,518,872	6,495	6,495	7,432	6,495		2,344	
58.02 Pulmonary Function Testing				219,662	310	310		310			
58.03 Endoscopy				1,959,018	3,457	3,457	26,929	3,457		39,898	13,964
58.04 SWOT				234,865	407	407		407		3,953	3,654
58.05 Psychiatric/Psychological Services				1,357,399	330	330	919	330		25,258	4
58.07 MRI				0							
58.08 Cardiac Rehab				133,094	183	183		183		2,260	129
59.01 Electrophysiology				615,043	1,795	1,795		1,795		8,087	3,148
59.02				0							
59.03				0							
61.01 Clinic				6,309,176	17,229	17,229	176,108	17,229		99,543	51,109
60.01 Outpatient Surgery				2,025,602	5,250	5,250	16,910	5,250		45,179	13,644
61.00 Eye Center				7,855,196	12,752	12,752	259,923	12,752	620	152,396	70,374
61.00 Emergency				1,217,179	2,507	2,507	1,856	2,507		23,493	4,858
62.00 Clinic				0							
83.00				0							
94.00 Other Special Purpose				440,213							
85.00				0							
86.00				0							
NONREIMBURSABLE COST CENTERS											
96.00 Gift, Flower, Coffee Shop				186,571	1,129	1,129		1,129		10,562	
96.01 Gift Shop				334,693	1,042	1,042		1,042		4,035	
96.02 Public/Meida/Market				113,103	972	972		972		10,833	36
96.03 Institutional Review Board				146,772						3,124	
96.04 Deli				324,014						11,588	
97.00 Research				653,541	1,134	1,134		1,134		14,882	3
100.00 Other Nonreimbursable				1,980,036	4,339	4,339	9,111	4,339	3,264	29,843	12,447
100.01 Cancer Foundation				560,788	17,649	17,649		17,649		34,224	
100.02 Development/Fund Raising				104,951	3,303	3,303		3,303		21,639	
100.04 Nonallowable Square Feet				214,160	6,740	6,740		6,740		372,680	
100.08 Nonallowable Social Service				1,280,204	3,153	3,153		3,153		12,319	693
100.09 Visitor Meals				39,718	1,250	1,250		1,250			
100.10 Ambulance				469,686	221	221		221			
Reserved				0							
100.11 SBCH Foundation				0					1,732		
100.12 Cottage Hospital Guest				0							
100.13 Santa Ynez Cottage Hosp				0							
100.14 Goleta Valley Cottage Hosp				0							
100.15 Non Allowable Lifeline				87,823	108	108		108		2,215	229
100.16 Non Allowable Community Education				257,518						3,794	1,702
100.19 Nonreimbursable Clinic				447,596	1,997	1,997		1,997		3,836	
100.20 Physician Offices OP 2nd				844,913	19,004	19,004		19,004		1,698	
100.23 Liberty Program				90,197						1,703	99
100.24 Parish Nursing				437,353						8,290	414
100.25 Villa Riviera				1,352,209	14,240	14,240		14,240	17,568	24,518	
100.26 Pacific Diagnostic Lab				738,826	3,710	3,710		3,710		17,830	
100.27				0							
100.28				0							
TOTAL	0	0	0	285,356,739	471,715	435,854	2,688,902	427,117	312,945	3,517,434	933,279
COST TO BE ALLOCATED	0	0	0	41,969,392	7,239,538	10,979,896	632,599	6,100,272	5,248,488	3,289,830	6,202,450
UNIT COST MULTIPLIER - SCH 8	0.000000	0.000000	0.000000	0.147077	15.347271	25.191683	0.235263	14.282438	16.771279	0.935293	6.645848

Provider Name:

SANTA BARBARA COTTAGE HOSPITAL

	CENT SERV & SUPPLY (CST REQ)	PHARMACY (COSTS REQUIS)	MED REC LIBRARY GROSS REV	SOC SERV (TIME SPENT)	RADIO-ENGIN (PERCENT OF UTILIZATION)	RADIO-ADM (PERCENT OF UTILIZATION)	I.V. THERAPY (NUMBER OF PROCEED)	I&R SAL & FRI (ASN TIME)	I&R PRGM C (ASN TIME)	IR COST CMAC (ASSIGN TIME)
	15.00	16.00	17.00	18.00	19.00	19.01	19.02	22.00	23.00	24.01
Reserved										
54.00 Electroencephalography			2,666.933							
55.00 Medical Supplies Charged to Patients	100	100	283,713.536							
56.00 Drugs Charged to Patients			198,239.435					1,440		1,440
57.00 Renal Dialysis			6,225.068							
58.01 CD Residential			3,424.715							
58.02 Pulmonary Function Testing			7,612.657							
58.03 Endoscopy			8,446.288							
58.04 SWOT			74,882							
58.05 Psychiatric/Psychological Services			1,588.852							
58.07 MRI										
58.08 Cardiac Rehab			154,978							
59.01 Electrophysiology			4,965.540							
59.02										
59.03										
61.01 Clinic										
60.01 Outpatient Surgery			17,074.856							
60.02 Eye Center			10,850.336							
61.00 Emergency			39,603.080	11				2,947		2,947
61.01 Clinic			5,121.321							
82.00										
83.00										
94.00 Other Special Purpose										
85.00										
86.00										
NONREIMBURSABLE COST CENTERS										
96.00 Gift Flower, Coffee Shop										
96.01 Gift Shop										
96.02 Public/Meida/Market										
96.03 Institutional Review Board										
96.04 Deli										
97.00 Research										
100.00 Other Nonreimbursable			4,498.300							
100.01 Cancer Foundation										
100.02 Development/Fund Raising										
100.04 Nonallowable Square Feet										
100.08 Nonallowable Social Service										
100.09 Visitor Meals										
100.10 Ambulance			1,012.578							
Reserved										
100.11 SBCH Foundation										
100.12 Cottage Hospital Guest										
100.13 Santa Ynez Cottage Hosp										
100.14 Goleta Valley Cottage Hosp										
100.15 Non Allowable Lifeline										
100.16 Non Allowable Community Education										
100.19 Nonreimbursable Clinic			113,770	48						
100.20 Physician Offices OP 2nd										
100.23 Liberty Program										
100.24 Parish Nursing										
100.25 Villa Riviera										
100.26 Pacific Diagnostic Lab										
100.27										
100.28										
TOTAL	100	100	1,164,395.838	587	0	0	0	83,387	83,387	10,000
COST TO BE ALLOCATED	1,989,024	6,384,566	5,833,046	752,034	0	0	0	3,700,028	3,120,072	143,132
UNIT COST MULTIPLIER - SCH 8	19890.235004	63845.660081	0.005010	1281.147436	0.000000	0.000000	0.000000	44.371761	37.416768	14.313153

Provider Name:

SANTA BARBARA COTTAGE HOSPITAL

GENERAL SERVICE COST CENTERS

1.00 Old Cap Rel Costs-Bldg & Fixtures
 2.00 Old Cap Rel Costs-Movable Equipment
 3.00 New Cap Rel Costs-Bldg & Fixtures
 4.00 New Cap Rel Costs-Mvable Equipment
 4.01
 4.02
 4.03
 4.04
 4.05

5.00 Employee Benefits
 6.01 Non-Patient Telephones
 6.02 Data Processing
 6.03 Purch/Receive/Storing
 6.04 Patient Admitting
 6.05 Patient Business Office
 6.00 Administrative & General
 7.00 Maintenance & Repairs
 8.00 Operation of Plant
 9.00 Laundry and Linen Service
 10.00 Housekeeping
 11.00 Dietary
 12.00 Cafeteria
 14.00 Nursing Administration
 15.00 Central Services & Supply
 16.00 Pharmacy
 17.00 Medical Records and Library
 18.00 Social Service
 19.00

19.01
 19.02
 22.00 Intern & Res Service-Salary & Fringes
 23.00 Intern & Res Service-Other Program
 24.01 Paramedical Ed Program-Laboratory

INPATIENT ROUTINE COST CENTERS

25.00 Adults & Pediatrics
 26.00 Intensive Care Unit
 27.00 Coronary Care Unit
 28.00

30.00 Other Special Care
 30.01 Neonatal Intensive Care Unit
 31.00 Subprovider
 33.00 Nursery

ANCILLARY COST CENTERS

37.00 Operating Room
 39.00 Delivery Room and Labor Room
 40.00 Anesthesiology
 41.00 Radiology-Diagnostic
 42.00 Radiology-Therapeutic
 43.00 Radioisotope
 44.00 Laboratory
 46.00 Whole Blood
 49.00 Respiratory Therapy
 50.00 Physical Therapy
 51.00 Occupational Therapy
 52.00 Speech Pathology
 53.00 Electrocardiology
 53.01 Echocardiography

Provider Name:

SANTA BARBARA COTTAGE HOSPITAL

54.00	Reserved
55.00	Electroencephalography
56.00	Medical Supplies Charged to Patients
57.00	Drugs Charged to Patients
58.01	Renal Dialysis
58.02	CD R Residential
58.03	Pulmonary Function Testing
58.04	Endoscopy
58.05	SWOT
58.07	Psychiatric/Psychological Services
58.08	MRI
59.01	Cardiac Rehab
59.02	Electrophysiology
59.03	
61.01	Clinic
60.01	Outpatient Surgery
60.02	Eye Center
61.00	Emergency
61.01	Clinic
82.00	
83.00	
94.00	Other Special Purpose
85.00	
86.00	
NONREIMBURSABLE COST CENTERS	
96.00	Gift Flower, Coffee Shop
96.01	Gift Shop
96.02	Public/Meida/Market
96.03	Institutional Review Board
96.04	Deli
97.00	Research
100.00	Other Nonreimbursable
100.01	Cancer Foundation
100.02	Development/Fund Raising
100.04	Nonallowable Square Feet
100.08	Nonallowable Social Service
100.09	Visitor Meals
100.10	Ambulance
	Reserved
100.11	SBCH Foundation
100.12	Cottage Hospital Guest
100.13	Santa Ynez Cottage Hosp
100.14	Goleta Valley Cottage Hosp
100.15	Non Allowable Lifetime
100.16	Non Allowable Community Education
100.19	Nonreimbursable Clinic
100.20	Physician Offices OP 2nd
100.23	Liberty Program
100.24	Parish Nursing
100.25	Villa Riviera
100.26	Pacific Diagnostic Lab
100.27	
100.28	
TOTAL	
COST TO BE ALLOCATED	
UNIT COST MULTIPLIER - SCH 8	

TRIAL BALANCE OF EXPENSES

Provider Name:
SANTA BARBARA COTTAGE HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2008

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
GENERAL SERVICE COST CENTERS				
1.00	Old Cap Rel Costs-Bldg & Fixtures	\$ 5,653,122	\$ 0	\$ 5,653,122
2.00	Old Cap Rel Costs-Movable Equipment	2,867,672	0	2,867,672
3.00	New Cap Rel Costs-Bldg & Fixtures	3,913,599	0	3,913,599
4.00	New Cap Rel Costs-Mvable Equipment	7,650,119	0	7,650,119
4.01			0	0
4.02			0	0
4.03			0	0
4.04			0	0
4.05			0	0
5.00	Employee Benefits	30,549,159	0	30,549,159
6.01	Non-Patient Telephones		0	0
6.02	Data Processing		0	0
6.03	Purch/Receiv/Storing		0	0
6.04	Patient Admitting		0	0
6.05	Patient Business Office		0	0
6.00	Administrative & General	33,382,174	0	33,382,174
7.00	Maintenance & Repairs	5,117,980	0	5,117,980
8.00	Operation of Plant	7,687,433	0	7,687,433
9.00	Laundry and Linen Service	237,538	0	237,538
10.00	Housekeeping	4,273,058	0	4,273,058
11.00	Dietary	2,962,047	0	2,962,047
12.00	Cafeteria	2,312,571	0	2,312,571
14.00	Nursing Administration	4,067,226	0	4,067,226
15.00	Central Services & Supply	806,336	0	806,336
16.00	Pharmacy	3,912,095	0	3,912,095
17.00	Medical Records and Library	3,513,831	0	3,513,831
18.00	Social Service	491,633	0	491,633
19.00			0	0
19.01			0	0
19.02			0	0
22.00	Intern & Res Service-Salary & Fringes	2,412,864	0	2,412,864
23.00	Intern & Res Service-Other Program	2,045,422	0	2,045,422
24.01	Paramedical Ed Program-Laboratory	61,003	0	61,003
INPATIENT ROUTINE COST CENTERS				
25.00	Adults & Pediatrics	33,571,175	0	33,571,175
26.00	Intensive Care Unit	7,190,306	0	7,190,306
27.00	Coronary Care Unit	6,556,397	0	6,556,397
28.00			0	0
30.00	Other Special Care	1,812,685	0	1,812,685
30.01	Neonatal Intensive Care Unit	3,687,721	0	3,687,721
31.00	Subprovider	3,543,277	0	3,543,277
33.00	Nursery	1,415,715	0	1,415,715
ANCILLARY COST CENTERS				
37.00	Operating Room	11,266,695	0	11,266,695
39.00	Delivery Room and Labor Room	4,719,832	0	4,719,832
40.00	Anesthesiology	1,066,974	0	1,066,974
41.00	Radiology-Diagnostic	14,037,432	0	14,037,432
42.00	Radiology-Therapeutic	131,069	0	131,069
43.00	Radioisotope	800,456	0	800,456
44.00	Laboratory	11,583,011	0	11,583,011
46.00	Whole Blood	3,390,173	0	3,390,173
49.00	Respiratory Therapy	4,033,670	0	4,033,670
50.00	Physical Therapy	3,473,283	0	3,473,283
51.00	Occupational Therapy	1,991,127	0	1,991,127
52.00	Speech Pathology	868,233	0	868,233
53.00	Electrocardiology	203,697	0	203,697
53.01	Echocardiography	378,863	0	378,863

TRIAL BALANCE OF EXPENSES

Provider Name:
SANTA BARBARA COTTAGE HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2008

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	Reserved			
54.00	Electroencephalography	326,228	0	326,228
55.00	Medical Supplies Charged to Patients	45,654,015	0	45,654,015
56.00	Drugs Charged to Patients	14,885,628	0	14,885,628
57.00	Renal Dialysis	963,685	0	963,685
58.01	CD Residential	1,118,052	0	1,118,052
58.02	Pulmonary Function Testing	186,167	0	186,167
58.03	Endoscopy	1,571,953	0	1,571,953
58.04	SWOT	184,270	0	184,270
58.05	Psychiatric/Psychological Services	1,126,760	0	1,126,760
58.07	MRI		0	0
58.08	Cardiac Rehab	104,960	0	104,960
59.01	Electrophysiology	471,953	0	471,953
59.02			0	0
59.03			0	0
61.01	Clinic		0	0
60.01	Outpatient Surgery	4,869,864	0	4,869,864
60.02	Eye Center	1,572,811	0	1,572,811
61.00	Emergency	6,273,013	0	6,273,013
61.01	Clinic	956,738	0	956,738
82.00			0	0
83.00			0	0
94.00	Other Special Purpose	440,213	0	440,213
85.00			0	0
86.00			0	0
	NONREIMBURSABLE COST CENTERS			
96.00	Gift, Flower, Coffee Shop	119,529	0	119,529
96.01	Gift Shop	284,017	0	284,017
96.02	Public/Meida/Market		0	0
96.03	Institutional Review Board	121,302	0	121,302
96.04	Deli	250,012	0	250,012
97.00	Research	524,262	0	524,262
100.00	Other Nonreimbursable	1,600,628	0	1,600,628
100.01	Cancer Foundation		0	0
100.02	Development/Fund Raising		0	0
100.04	Nonallowable Square Feet		0	0
100.08	Nonallowable Social Service	1,016,470	0	1,016,470
100.09	Vistor Meals		0	0
100.10	Ambulance	421,203	0	421,203
	Reserved			
	Reserved			
100.11	SBCH Foundation		0	0
100.12	Cottage Hospital Guest		0	0
100.13	Santa Ynez Cottage Hosp		0	0
100.14	Goleta Valley Cottage Hosp		0	0
100.15	Non Allowable Lifeline	71,523	0	71,523
100.16	Non Allowabel Community Education	215,494	0	215,494
100.19	Nonreimbursable Clinic	354,404	0	354,404
100.20	Physician Offices OP 2nd	234,012	0	234,012
100.23	Liberty Porgram	77,641	0	77,641
100.24	Parish Nursing	363,892	0	363,892
100.25	Villa Riviera	794,296	0	794,296
100.26	Paciific Diagnostic Lab	532,463	0	532,463
100.27			0	0
100.28			0	0
100.99	SUBTOTAL	\$		
101	TOTAL	\$ 327,326,131	\$ 0	\$ 327,326,131

(To Schedule 8)

Provider Name		Fiscal Period		Provider Number		Adjustments		
SANTA BARBARA COTTAGE HOSPITAL		JANUARY 1, 2008 THROUGH DECEMBER 31, 2008		ZZT30396F		12		
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>MEMORANDUM ADJUSTMENTS</p> <p>The rehabilitation nursing cost was reported in the cost report on Subprovider I, line 31. The line cost after step-down will be combined with Adults and Pediatrics, on line 25.00. This is done in accordance with 42 CFR 413.20, 413.24, and 413.53 CMS Pub. 15-1, Sections 2300, 2304, and 2336</p> <p>The services provided to Medi-Cal inpatients in Noncontract acute hospitals are subject to various reimbursement limitations identified in AB 5 and AB 1183. These limitations are addressed on Noncontract Schedule A and are incorporated on Noncontract Schedule 1, line 9, W & I Code Sections 14105.19 and 14166.245</p>					AS Adjusted
2								

Provider Name		Fiscal Period		Provider Number		Adjustments		
SANTA BARBARA COTTAGE HOSPITAL		JANUARY 1, 2008 THROUGH DECEMBER 31, 2008		ZZT30396F		12		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
3	8	B	1	25.00	26	(\$3,870,809)	\$3,870,809	\$0
	8	B	1	26.00	26	(196,292)	196,292	0
	8	B	1	37.00	26	(340,241)	340,241	0
	8	B	1	40.00	26	(127,590)	127,590	0
	8	B	1	41.00	26	(1,030,535)	1,030,535	0
	8	B	1	42.00	26	(673,365)	673,365	0
	8	B	1	53.00	26	(222,465)	222,465	0
	8	B	1	57.00	26	(117,775)	117,775	0
	8	B	1	61.00	26	(241,031)	241,031	0
<p>To reverse the provider's Interns and Residents post step-down adjustments for proper cost finding. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304</p>								
ADJUSTMENT TO REPORTED COSTS								

Provider Name		Fiscal Period				Provider Number		Adjustments	
SANTA BARBARA COTTAGE HOSPITAL		JANUARY 1, 2008 THROUGH DECEMBER 31, 2008				ZZT30396F		12	
Report References									
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted	
			Part	Title	Line				
4	Subprovider 4	D-1	I	XIX	1.00	1	65,563	8,558	74,121 *
		D-1	I	XIX	1.00	1	8,558	(8,558)	0
<p align="center">ADJUSTMENTS TO REPORTED PATIENT DAYS</p> <p>Adults and Pediatrics Subprovider I To reclassify total patient days of Short-Term Rehabilitation Nursing Care to Adults and Pediatrics in conjunction with Adjustment No. 1 because the Rehabilitation Nursing unit does not qualify as a separate cost entity. 42 CFR Sections 413.20 and 413.50 / CMS Pub. 15-1, Section 2336.1</p>									
5	4	D-1	I	XIX	1.00	1	74,121	13	74,134
	4A	D-1	II	XIX	42.00	2	5,674	6	5,680
	4A	D-1	II	XIX	44.00	2	4,808	(1)	4,807
<p>Coronary Care Unit To adjust reported patient days to agree with the provider's patient census reports. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2205, 2300, and 2304</p>									

*Balance carried forward from prior/to subsequent adjustments

Provider Name		Fiscal Period		Provider Number		Adjustments		
SANTA BARBARA COTTAGE HOSPITAL		JANUARY 1, 2008 THROUGH DECEMBER 31, 2008		ZZT30396F		12		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
6	4	D-1	I	XIX	28.00	1	\$133,612,502	\$154,548,262
	4	D-1	I	XIX	30.00	1	133,612,502	154,548,262
	Subprovider 4	D-1	I	XIX	28.00	1	20,935,760	0
	Subprovider 4	D-1	I	XIX	30.00	1	20,935,760	0
<p style="text-align: center;">ADJUSTMENT TO REPORTED TOTAL CHARGES</p> <p>To reclassify general inpatient routine service charges and semi-private room charges of Short-Term Rehabilitation Nursing Care to Adults and Pediatrics in conjunction with Adjustment No. 1 because the Rehabilitation Nursing unit does not qualify as a separate cost entity.</p> <p>42 CFR Sections 413.20 and 413.50 / CMS Pub. 15-1, Section 2336.1</p>								

Provider Name		Fiscal Period		Provider Number		Adjustments			
SANTA BARBARA COTTAGE HOSPITAL		JANUARY 1, 2008 THROUGH DECEMBER 31, 2008		ZZT30396F		12			
Report References									
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted	
			Part	Title	Line				Col.
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT									
7	4	D-1	I	XIX	9.00	1	3,824	383	4,207
4A		D-1	II	XIX	42.00	4	1,733	38	1,771
4A		D-1	II	XIX	43.00	4	180	53	233
4A		D-1	II	XIX	44.00	4	39	1	40
4A		D-1	II	XIX	47.00	4	201	20	221
4A		D-1	II	XIX	47.01	4	507	66	573
8	4A	Not Reported					0	1	1
4A		Not Reported					\$0.00	\$318.19	\$318.19
4A		Not Reported					0	2	2
4A		Not Reported					\$0.00	\$351.26	\$351.26
9	6	D-4	XIX	XIX	37.00	2	\$1,102,160	\$195,883	\$1,298,043
6		D-4	XIX	XIX	39.00	2	4,507,423	66,057	4,573,480
6		D-4	XIX	XIX	40.00	2	78,439	17,323	95,762
6		D-4	XIX	XIX	41.00	2	1,467,628	(64,845)	1,402,783
6		D-4	XIX	XIX	42.00	2	41,114	73,466	114,580
6		D-4	XIX	XIX	44.00	2	3,277,433	524,420	3,801,853
6		D-4	XIX	XIX	46.00	2	231,151	30,947	262,098
6		D-4	XIX	XIX	49.00	2	554,933	94,750	649,683
6		D-4	XIX	XIX	50.00	2	32,375	4,767	37,142
6		D-4	XIX	XIX	51.00	2	23,461	3,507	26,968
6		D-4	XIX	XIX	52.00	2	105,898	4,453	110,351
6		D-4	XIX	XIX	53.00	2	68,988	55,540	124,528
6		D-4	XIX	XIX	53.01	2	1,741	(1,741)	0
6		D-4	XIX	XIX	54.00	2	47,437	(31,793)	15,644
6		D-4	XIX	XIX	55.00	2	4,088,644	705,273	4,793,917
6		D-4	XIX	XIX	56.00	2	5,748,868	1,417,129	7,165,997
6		D-4	XIX	XIX	58.02	2	695,843	62,910	758,753
6		D-4	XIX	XIX	58.03	2	55,316	7,858	63,174
6		D-4	XIX	XIX	59.01	2	360	317,887	318,247
6		D-4	XIX	XIX	61.00	2	374,477	65,767	440,244
6		D-4	XIX	XIX	101.00	2	22,579,896	3,549,558	26,129,454

-Continued on next page-

Provider Name		Fiscal Period				Provider Number		Adjustments	
SANTA BARBARA COTTAGE HOSPITAL		JANUARY 1, 2008 THROUGH DECEMBER 31, 2008				ZZT30396F		12	
Report References									
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted	
			Part	Title	Line				
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT									
10	Continued from previous page-								
2	E-3		III	XIX	10.00	1	\$8,783,527	\$6,016,401	\$14,799,928
2	E-3		III	XIX	11.00	1	22,579,896	3,549,558	26,129,454
11	E-3		III	XIX	33.00	1	\$0	\$28,925	\$28,925
3	E-3		III	XIX	36.00	1	58,452	(10,141)	48,311
12	E-3		III	XIX	57.00	1	\$10,505,443	\$1,315,806	\$11,821,249

To adjust Medi-Cal Settlement Data to agree with the following
 HP Paid Claims Summary:
 Report Date: November 30, 2010
 Payment Period: January 1, 2008 through November 15, 2010
 Service Period: January 1, 2008 through December 31, 2008
 42 CFR 413.20, 413.50, 413.53, 413.60 and 413.64
 CMS Pub. 15-1, Sections 2304 and 2408