

**REPORT
ON THE
COST REPORT REVIEW
SAINT JOHN'S REGIONAL MEDICAL CENTER
OXNARD, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1073665360
FISCAL PERIOD ENDED
JUNE 30, 2011**

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

**Section Chief: Daniel J. Giardinelli
Audit Supervisor: Debra K. Blake
Auditor: Rolando Hernandez**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

September 12, 2013

Eddie Arvayo, CPA
Reimbursement Manager
Dignity Health
251 South Lake Avenue, Suite 700
Pasadena, CA 91101

SAINT JOHN'S REGIONAL MEDICAL CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1073665360
FISCAL PERIOD ENDED JUNE 30, 2011

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 was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

In our opinion, the audited combined settlement for the fiscal period due the State in the amount of \$86,832, and the audited costs presented in the Summary of Findings represent a proper determination in accordance with the reimbursement principles of applicable programs.

This audit report includes the:

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

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

If you have questions regarding this report, you may call the Audits Section—Burbank at (818) 295-2620.

Original Signed By

Daniel J. Giardinelli, Chief
Audits Section—Burbank
Financial Audits Branch

Certified

SUMMARY OF FINDINGS

Provider Name:
SAINT JOHN'S REGIONAL MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2011

	SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1) Provider NPI: 1073665360 Reported	\$ 0	
Net Change	\$ (20,530)	
Audited Amount Due Provider (State)	\$ (20,530)	
2. Subprovider I (SCHEDULE 1-1) Provider NPI: Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
3. Subprovider II (SCHEDULE 1-2) Provider NPI: Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
4. Medi-Cal Contract Cost (CONTRACT SCH 1) Provider NPI: 1073665360 Reported		\$ 32,424,787
Net Change		\$ (4,784,792)
Audited Cost		\$ 27,639,995
Audited Amount Due Provider (State)	\$ (66,302)	
5. Distinct Part Nursing Facility (DPNF SCH 1) Provider NPI: Reported		\$ 0.00
Net Change		\$ 0.00
Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)	\$ 0	
6. Distinct Part Nursing Facility (DPNF SCH 1-1) Provider NPI: Reported		\$ 0.00
Net Change		\$ 0.00
Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)	\$ 0	
7. Adult Subacute (ADULT SUBACUTE SCH 1) Provider NPI: Reported		\$ 0.00
Net Change		\$ 0.00
Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)	\$ 0	
8. Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7)	\$ (86,832)	
9. Total Medi-Cal Cost		\$ 27,639,995

SUMMARY OF FINDINGS

Provider Name:
SAINT JOHN'S REGIONAL MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2011

		SETTLEMENT	COST
10. Subacute (SUBACUTE SCH 1-1) Provider NPI:	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
11. Rural Health Clinic (RHC SCH 1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
12. Rural Health Clinic (RHC 95-210 SCH 1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
13. Rural Health Clinic (RHC 95-210 SCH 1-1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
14. County Medical Services Program (CMSP SCH 1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
15. Transitional Care (TC SCH 1) Provider NPI:	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
16. Total Other Settlement Due Provider (State)- (Lines 10 through 15)		\$ 0	
17. Total Combined Audited Settlement Due Provider (State/CMSP/RHC) - (Line 8 + Line 16)		\$ (86,832)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
SAINT JOHN'S REGIONAL MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2011

Provider NPI:
1073665360

		REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)		\$ <u>0</u>	\$ <u>42,416</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>0</u>
4.	\$	\$ <u>0</u>	<u>0</u>
5. TOTAL COST-Reimbursable to Provider (Lines 1 through 4)		\$ <u>0</u>	\$ <u>42,416</u>
6. Interim Payments (Adj 11)		\$ <u>0</u>	\$ <u>(62,946)</u>
7. Balance Due Provider (State)		\$ <u>0</u>	\$ <u>(20,530)</u>
8. Duplicate Payments (Adj)		\$ <u>0</u>	\$ <u>0</u>
9.	\$	\$ <u>0</u>	<u>0</u>
10.	\$	<u>0</u>	<u>0</u>
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)		\$ <u><u>0</u></u>	\$ <u><u>(20,530)</u></u>

(To Summary of Findings)

COMPUTATION OF LESSER OF
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:
SAINT JOHN'S REGIONAL MEDICAL CENTERFiscal Period Ended:
JUNE 30, 2011Provider NPI:
1073665360

REPORTED

AUDITED

REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3) \$ 0 \$ 42,416

CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj 10) \$ 0 \$ 172,1843. Inpatient Ancillary Service Charges (Adj 10) \$ 0 \$ 115,8334. Total Charges - Medi-Cal Inpatient Services \$ 0 \$ 288,0175. Excess of Customary Charges Over Reasonable Cost
(Line 4 minus Line 1) * \$ 0 \$ 245,6016. 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 INPATIENT ROUTINE SERVICE COSTProvider Name:
SAINT JOHN'S REGIONAL MEDICAL CENTERFiscal Period Ended:
JUNE 30, 2011Provider NPI:
1073665360

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 6)	43,784	48,980
2. Inpatient Days (include private, exclude swing-bed)	43,784	48,980
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj 6)	43,784	48,980
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)	0	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, Line 30, Col 26)	\$ 52,111,013	\$ 55,294,178
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)	\$ 52,111,013	\$ 55,294,178

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges) (Adj 7)	\$ 177,937,998	\$ 183,923,182
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges) (Adj 7)	\$ 177,937,998	\$ 183,923,182
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 ÷ L 28)	\$ 0.292861	\$ 0.300637
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)	\$ 4,064.00	\$ 3,755.07
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)	\$ 52,111,013	\$ 55,294,178

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 ÷ L 2)	\$ 1,190.18	\$ 1,128.91
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 0	\$ 0
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 0	\$ 26,036
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 0	\$ 26,036

(To Schedule 3)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
SAINT JOHN'S REGIONAL MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2011

Provider NPI:
1073665360

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 43, Col 26)	\$ 2,194,408	\$ 2,051,846
2. Total Inpatient Days (Adj)	4,813	4,813
3. Average Per Diem Cost	\$ 455.93	\$ 426.31
4. Medi-Cal Inpatient Days (Adj)	0	0
5. Cost Applicable to Medi-Cal	\$ 0	\$ 0
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 31, Col 26)	\$ 13,038,295	\$ 12,291,760
7. Total Inpatient Days (Adj)	5,245	5,245
8. Average Per Diem Cost	\$ 2,485.85	\$ 2,343.52
9. Medi-Cal Inpatient Days (Adj)	0	0
10. Cost Applicable to Medi-Cal	\$ 0	\$ 0
NEONATAL INTENSIVE CARE UNIT		
11. Total Inpatient Routine Cost (Sch 8, Line 34.01, Col 26)	\$ 7,361,029	\$ 6,980,228
12. Total Inpatient Days (Adj)	4,216	4,216
13. Average Per Diem Cost	\$ 1,745.97	\$ 1,655.65
14. Medi-Cal Inpatient Days (Adj)	0	0
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0
BURN INTENSIVE CARE UNIT		
16. Total Inpatient Routine Cost (Sch 8, Line 34.02, Col 26)	\$ 0	\$ 0
17. Total Inpatient Days (Adj)	0	0
18. Average Per Diem Cost	\$ 0.00	\$ 0.00
19. Medi-Cal Inpatient Days (Adj)	0	0
20. Cost Applicable to Medi-Cal	\$ 0	\$ 0
SURGICAL INTENSIVE CARE UNIT		
21. Total Inpatient Routine Cost (Sch 8, Line 34.03, Col 26)	\$ 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
OTHER SPECIAL CARE (SPECIFY)		
26. Total Inpatient Routine Cost (Sch 8, Line 35, Col 26)	\$ 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
ADMINISTRATIVE DAYS		
31. Per Diem Rate (Adj 8)	\$ 0.00	\$ 351.84
32. Medi-Cal Inpatient Days (Adj 8)	0	74
33. Cost Applicable to Medi-Cal	\$ 0	\$ 26,036
ADMINISTRATIVE DAYS		
34. Per Diem Rate (Adj)	\$ 0.00	\$ 0.00
35. Medi-Cal Inpatient Days (Adj)	0	0
36. Cost Applicable to Medi-Cal	\$ 0	\$ 0
37. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,30,33,36)	\$ 0	\$ 26,036

(To Schedule 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
SAINT JOHN'S REGIONAL MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2011

Provider NPI:
1073665360

SPECIAL CARE UNITS	REPORTED	AUDITED
1. Total Inpatient Routine Cost (Sch 8, Line ____, Col 26)	\$ 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 26)	\$ 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 26)	\$ 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 26)	\$ 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 26)	\$ 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
25. Total Inpatient Routine Cost (Sch 8, Line ____, Col 26)	\$ 0	\$ 0
26. 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:
SAINT JOHN'S REGIONAL MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2011

Provider NPI:
1073665360

		TOTAL ANCILLARY COST *	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST TO CHARGES	MEDI-CAL CHARGES (From Schedule 6)	MEDI-CAL COST
ANCILLARY COST CENTERS						
50.00	Operating Room	\$ 15,877,681	\$ 187,757,090	0.084565	\$ 0	\$ 0
50.02	Gastro-Intestinal Services	1,267,203	5,438,879	0.232990	0	0
52.00	Delivery Room and Labor Room	8,661,978	24,879,606	0.348156	0	0
54.00	Radiology-Diagnostic	6,427,603	29,456,196	0.218209	4,181	912
55.00	Radiology-Therapeutic	228,396	707,317	0.322904	0	0
55.01	Ultrasound	1,026,740	6,233,078	0.164724	0	0
55.02	Vascular Lab	635,577	8,281,618	0.076745	0	0
56.00	Radioisotope	1,064,231	8,380,585	0.126988	0	0
57.00	Computed Tomography (CT) Scan	1,415,043	40,992,404	0.034520	0	0
58.00	Magnetic Resonance Imaging (MRI)	1,623,968	12,575,560	0.129137	12,722	1,643
59.00	Cardiac Catheterization	6,356,329	53,531,528	0.118740	0	0
60.00	Laboratory	10,622,050	92,352,931	0.115016	38,715	4,453
62.00	Whole Blood & Packed Red Blood Cells	2,620,214	3,735,659	0.701406	0	0
62.30	Blood Clotting for Hemophiliacs	0	0	0.000000	0	0
65.00	Respiratory Therapy	5,586,569	44,108,065	0.126656	0	0
66.00	Physical Therapy	2,153,362	7,942,197	0.271129	6,306	1,710
66.01	Pathological Laboratory Services	645,664	2,390,817	0.270060	0	0
67.00	Occupational Therapy	1,628,091	5,448,233	0.298829	2,813	841
68.00	Speech Pathology	310,558	1,135,695	0.273452	694	190
68.01	Neuropsych Rehab	0	0	0.000000	0	0
70.00	Electroencephalography	127,565	1,088,779	0.117164	0	0
71.00	Medical Supplies Charged to Patients	9,251,632	23,168,522	0.399319	0	0
72.00	Implantable Devices Charged to Patients	12,583,977	24,658,909	0.510322	0	0
73.00	Drugs Charged to Patients	13,547,573	102,972,948	0.131564	50,402	6,631
74.00	Renal Dialysis	1,029,582	3,122,183	0.329764	0	0
75.00	ASC (Non-Distinct Part)	0	0	0.000000	0	0
76.97	Cardiac Rehabilitation	0	0	0.000000	0	0
76.98	Hyperbaric Oxygen Therapy	0	0	0.000000	0	0
76.99	Lithotripsy	0	0	0.000000	0	0
79.00		0	0	0.000000	0	0
80.00		0	0	0.000000	0	0
81.00		0	0	0.000000	0	0
82.00		0	0	0.000000	0	0
83.00		0	0	0.000000	0	0
84.00		0	0	0.000000	0	0
85.00		0	0	0.000000	0	0
86.00		0	0	0.000000	0	0
87.00		0	0	0.000000	0	0
87.01		0	0	0.000000	0	0
88.00		0	0	0.000000	0	0
89.00		0	0	0.000000	0	0
90.00	Clinic	0	0	0.000000	0	0
90.01	Offsite PT	1,566,975	6,447,146	0.243049	0	0
90.02	Industrial Therapy	883,460	3,889,759	0.227125	0	0
90.03	Wound Care	432,235	1,405,338	0.307567	0	0
90.04	Orthopedic Clinic	445,871	161,307	2.764112	0	0
91.00	Emergency	12,332,770	53,784,570	0.229299	0	0
92.00	Observation Beds	0	2,996,325	0.000000	0	0
93.04		0	0	0.000000	0	0
93.05		0	0	0.000000	0	0
	TOTAL	\$ 120,352,896	\$ 759,043,244		\$ 115,833	\$ 16,380

(To Schedule 3)

* From Schedule 8, Column 26

ADJUSTMENTS TO MEDI-CAL CHARGES

Provider Name:
SAINT JOHN'S REGIONAL MEDICAL CENTERFiscal Period Ended:
JUNE 30, 2011Provider NPI:
1073665360

ANCILLARY CHARGES		REPORTED	ADJUSTMENT (Adj 9)	AUDITED
50.00	Operating Room	\$ 0	\$	\$ 0
50.02	Gastro-Intestinal Services	0		0
52.00	Delivery Room and Labor Room	0		0
54.00	Radiology-Diagnostic	0	4,181	4,181
55.00	Radiology-Therapeutic	0		0
55.01	Ultrasound	0		0
55.02	Vascular Lab	0		0
56.00	Radioisotope	0		0
57.00	Computed Tomography (CT) Scan	0		0
58.00	Magnetic Resonance Imaging (MRI)	0	12,722	12,722
59.00	Cardiac Catheterization	0		0
60.00	Laboratory	0	38,715	38,715
62.00	Whole Blood & Packed Red Blood Cells	0		0
62.30	Blood Clotting for Hemophiliacs	0		0
65.00	Respiratory Therapy	0		0
66.00	Physical Therapy	0	6,306	6,306
66.01	Pathological Laboratory Services	0		0
67.00	Occupational Therapy	0	2,813	2,813
68.00	Speech Pathology	0	694	694
68.01	Neuropsych Rehab	0		0
70.00	Electroencephalography	0		0
71.00	Medical Supplies Charged to Patients	0		0
72.00	Implantable Devices Charged to Patients	0		0
73.00	Drugs Charged to Patients	0	50,402	50,402
74.00	Renal Dialysis	0		0
75.00	ASC (Non-Distinct Part)	0		0
76.97	Cardiac Rehabilitation	0		0
76.98	Hyperbaric Oxygen Therapy	0		0
76.99	Lithotripsy	0		0
79.00		0		0
80.00		0		0
81.00		0		0
82.00		0		0
83.00		0		0
84.00		0		0
85.00		0		0
86.00		0		0
87.00		0		0
87.01		0		0
88.00		0		0
89.00		0		0
90.00	Clinic	0		0
90.01	Offsite PT	0		0
90.02	Industrial Therapy	0		0
90.03	Wound Care	0		0
90.04	Orthopedic Clinic	0		0
91.00	Emergency	0		0
92.00	Observation Beds	0		0
93.04				0
93.05				0
TOTAL MEDI-CAL ANCILLARY CHARGES		\$ 0	\$ 115,833	\$ 115,833

(To Schedule 5)

COMPUTATION OF MEDI-CAL CONTRACT COST

Provider Name:
SAINT JOHN'S REGIONAL MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2011

Provider NPI:
1073665360

		REPORTED	AUDITED
1.	Net Cost of Covered Services Rendered to Medi-Cal Patients (Contract Sch 3)	\$ <u>32,424,787</u>	\$ <u>27,639,995</u>
2.	Excess Reasonable Cost Over Charges (Contract Sch 2)	\$ <u>0</u>	\$ <u>0</u>
3.	Medi-Cal Inpatient Hospital Based Physician Services	\$ <u>0</u>	\$ <u>0</u>
4.		\$ <u>0</u>	\$ <u>0</u>
5.	Subtotal (Sum of Lines 1 through 4)	\$ <u>32,424,787</u>	\$ <u>27,639,995</u>
6.	\$	\$ <u>0</u>	\$ <u>0</u>
7.	\$	\$ <u>0</u>	\$ <u>0</u>
8.	Total Medi-Cal Cost (Sum of Lines 5 through 7)	\$ <u>32,424,787</u>	\$ <u>27,639,995</u>
		(To Summary of Findings)	
9.	Medi-Cal Overpayments (Adj)	\$ <u>0</u>	\$ <u>0</u>
10.	Medi-Cal Credit Balances (Adj 16)	\$ <u>0</u>	\$ <u>(66,302)</u>
11.	\$	\$ <u>0</u>	\$ <u>0</u>
12.	\$	\$ <u>0</u>	\$ <u>0</u>
13.	TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ <u>0</u>	\$ <u>(66,302)</u>
		(To Summary of Findings)	

**COMPUTATION OF LESSER OF
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGES**

Provider Name:
SAINT JOHN'S REGIONAL MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2011

Provider NPI:
1073665360

REPORTED

AUDITED

REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Contract Sch 3)	\$ <u>32,424,787</u>	\$ <u>27,940,815</u>
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CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj 14)	\$ <u>41,471,580</u>	\$ <u>43,123,716</u>
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3. Inpatient Ancillary Service Charges (Adj 14)	\$ <u>78,653,204</u>	\$ <u>74,925,054</u>
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4. Total Charges - Medi-Cal Inpatient Services	\$ <u>120,124,784</u>	\$ <u>118,048,770</u>
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5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ <u>87,699,997</u>	\$ <u>90,107,955</u>
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6. Excess of Reasonable Cost Over Customary Charges (Line 1 minus Line 4)	\$ <u>0</u>	\$ <u>0</u>
	(To Contract Sch 1)	

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

**COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST**

Provider Name:
SAINT JOHN'S REGIONAL MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2011

Provider NPI:
1073665360

GENERAL SERVICE UNIT NET OF SWING-BEDS COSTS

	REPORTED	AUDITED
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INPATIENT DAYS

	REPORTED	AUDITED
1. Total Inpatient Days (include private & swing-bed) (Adj 6)	43,784	48,980
2. Inpatient Days (include private, exclude swing-bed)	43,784	48,980
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj 6)	43,784	48,980
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 12)	8,564	8,495

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 30, Col 26)	\$ 52,111,013	\$ 55,294,178
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)	\$ 52,111,013	\$ 55,294,178

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges) (Adj 7)	\$ 177,937,998	\$ 183,923,182
29. Private Room Charges (excluding swing-bed charges) (Adj)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges) (Adj 7)	\$ 177,937,998	\$ 183,923,182
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 ÷ L 28)	\$ 0.292861	\$ 0.300637
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)	\$ 4,064.00	\$ 3,755.07
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 Routine Cost Net of Swing-Bed & Prvt Rm (L 27 minus L 36)	\$ 52,111,013	\$ 55,294,178

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 ÷ L 2)	\$ 1,190.18	\$ 1,128.91
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 10,192,702	\$ 9,590,090
40. Cost Applicable to Medi-Cal (Contract Sch 4A)	\$ 7,730,601	\$ 7,161,323
41. Cost Applicable to Medi-Cal (Contract Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39, 40 & 41)	\$ 17,923,303	\$ 16,751,413

(To Contract Sch 3)

**COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST**

Provider Name:
SAINT JOHN'S REGIONAL MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2011

Provider NPI:
1073665360

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 43, Col 26)	\$ 2,194,408	\$ 2,051,846
2. Total Inpatient Days (Adj)	4,813	4,813
3. Average Per Diem Cost	\$ 455.93	\$ 426.31
4. Medi-Cal Inpatient Days (Adj 12)	3,173	3,028
5. Cost Applicable to Medi-Cal	\$ 1,446,666	\$ 1,290,867
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 31, Col 26)	\$ 13,038,295	\$ 12,291,760
7. Total Inpatient Days (Adj)	5,245	5,245
8. Average Per Diem Cost	\$ 2,485.85	\$ 2,343.52
9. Medi-Cal Inpatient Days (Adj 12)	661	589
10. Cost Applicable to Medi-Cal	\$ 1,643,147	\$ 1,380,333
NEONATAL INTENSIVE CARE UNIT		
11. Total Inpatient Routine Cost (Sch 8, Line 34.01, Col 26)	\$ 7,361,029	\$ 6,980,228
12. Total Inpatient Days (Adj)	4,216	4,216
13. Average Per Diem Cost	\$ 1,745.97	\$ 1,655.65
14. Medi-Cal Inpatient Days (Adj 12)	2,658	2,712
15. Cost Applicable to Medi-Cal	\$ 4,640,788	\$ 4,490,123
BURN INTENSIVE CARE UNIT		
16. Total Inpatient Routine Cost (Sch 8, Line 34.02, Col 26)	\$ 0	\$ 0
17. Total Inpatient Days (Adj)	0	0
18. Average Per Diem Cost	\$ 0.00	\$ 0.00
19. Medi-Cal Inpatient Days (Adj)	0	0
20. Cost Applicable to Medi-Cal	\$ 0	\$ 0
SURGICAL INTENSIVE CARE UNIT		
21. Total Inpatient Routine Cost (Sch 8, Line 34.03, Col 26)	\$ 0	\$ 0
22. Total Inpatient Days (Adj)	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Adj)	0	0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
OTHER SPECIAL CARE (SPECIFY)		
26. Total Inpatient Routine Cost (Sch 8, Line 35, Col 26)	\$ 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)	\$ 7,730,601	\$ 7,161,323
	(To Contract Sch 4)	

**COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST**

Provider Name:
SAINT JOHN'S REGIONAL MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2011

Provider NPI:
1073665360

SPECIAL CARE UNITS	REPORTED	AUDITED
1. Total Inpatient Routine Cost (Sch 8, Line ____, Col 26)	\$ 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 26)	\$ 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 26)	\$ 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 26)	\$ 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 26)	\$ 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
25. Total Inpatient Routine Cost (Sch 8, Line ____, Col 26)	\$ 0	\$ 0
26. 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 Contract Sch 4)

SCHEDULE OF MEDI-CAL ANCILLARY COSTS

Provider Name:
 SAINT JOHN'S REGIONAL MEDICAL CENTER

Fiscal Period Ended:
 JUNE 30, 2011

Provider NPI:
 1073665360

ANCILLARY COST CENTERS		TOTAL ANCILLARY COST*	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST TO CHARGES	MEDI-CAL CHARGES (Contract Sch 6)	MEDI-CAL COST
50.00	Operating Room	\$ 15,877,681	\$ 187,757,090	0.084565	\$ 20,489,175	\$ 1,732,667
50.02	Gastro-Intestinal Services	1,267,203	5,438,879	0.232990	158,134	36,844
52.00	Delivery Room and Labor Room	8,661,978	24,879,606	0.348156	4,466,769	1,555,131
54.00	Radiology-Diagnostic	6,427,603	29,456,196	0.218209	1,190,640	259,808
55.00	Radiology-Therapeutic	228,396	707,317	0.322904	17,197	5,553
55.01	Ultrasound	1,026,740	6,233,078	0.164724	775,543	127,751
55.02	Vascular Lab	635,577	8,281,618	0.076745	0	0
56.00	Radioisotope	1,064,231	8,380,585	0.126988	371,427	47,167
57.00	Computed Tomography (CT) Scan	1,415,043	40,992,404	0.034520	2,340,819	80,804
58.00	Magnetic Resonance Imaging (MRI)	1,623,968	12,575,560	0.129137	907,805	117,231
59.00	Cardiac Catheterization	6,356,329	53,531,528	0.118740	2,767,948	328,666
60.00	Laboratory	10,622,050	92,352,931	0.115016	11,966,776	1,376,369
62.00	Whole Blood & Packed Red Blood Cells	2,620,214	3,735,659	0.701406	375,618	263,461
62.30	Blood Clotting for Hemophiliacs	0	0	0.000000	0	0
65.00	Respiratory Therapy	5,586,569	44,108,065	0.126656	5,663,091	717,267
66.00	Physical Therapy	2,153,362	7,942,197	0.271129	1,038,740	281,633
66.01	Pathological Laboratory Services	645,664	2,390,817	0.270060	280,787	75,829
67.00	Occupational Therapy	1,628,091	5,448,233	0.298829	365,794	109,310
68.00	Speech Pathology	310,558	1,135,695	0.273452	464,373	126,984
68.01	Neuropsych Rehab	0	0	0.000000	0	0
70.00	Electroencephalography	127,565	1,088,779	0.117164	586,471	68,713
71.00	Medical Supplies Charged to Patients	9,251,632	23,168,522	0.399319	1,966,175	785,131
72.00	Implantable Devices Charged to Patients	12,583,977	24,658,909	0.510322	894,537	456,502
73.00	Drugs Charged to Patients	13,547,573	102,972,948	0.131564	15,276,066	2,009,786
74.00	Renal Dialysis	1,029,582	3,122,183	0.329764	393,382	129,723
75.00	ASC (Non-Distinct Part)	0	0	0.000000	0	0
76.97	Cardiac Rehabilitation	0	0	0.000000	0	0
76.98	Hyperbaric Oxygen Therapy	0	0	0.000000	0	0
76.99	Lithotripsy	0	0	0.000000	0	0
79.00		0	0	0.000000	0	0
80.00		0	0	0.000000	0	0
81.00		0	0	0.000000	0	0
82.00		0	0	0.000000	0	0
83.00		0	0	0.000000	0	0
84.00		0	0	0.000000	0	0
85.00		0	0	0.000000	0	0
86.00		0	0	0.000000	0	0
87.00		0	0	0.000000	0	0
87.01		0	0	0.000000	0	0
88.00		0	0	0.000000	0	0
89.00		0	0	0.000000	0	0
90.00	Clinic	0	0	0.000000	0	0
90.01	Offsite PT	1,566,975	6,447,146	0.243049	0	0
90.02	Industrial Therapy	883,460	3,889,759	0.227125	0	0
90.03	Wound Care	432,235	1,405,338	0.307567	0	0
90.04	Orthopedic Clinic	445,871	161,307	2.764112	0	0
91.00	Emergency	12,332,770	53,784,570	0.229299	2,167,787	497,072
92.00	Observation Beds	0	2,996,325	0.000000	0	0
93.04		0	0	0.000000	0	0
93.05		0	0	0.000000	0	0
	TOTAL	\$ 120,352,896	\$ 759,043,244		\$ 74,925,054	\$ 11,189,402

(To Contract Sch 3)

* From Schedule 8, Column 26

ADJUSTMENTS TO MEDI-CAL CHARGES

Provider Name:
SAINT JOHN'S REGIONAL MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2011

Provider NPI:
1073665360

ANCILLARY CHARGES		REPORTED	ADJUSTMENT (Adj 13)	AUDITED
50.00	Operating Room	\$ 12,714,994	\$ 7,774,181	\$ 20,489,175
50.02	Gastro-Intestinal Services	261,114	(102,980)	158,134
52.00	Delivery Room and Labor Room	16,030,659	(11,563,890)	4,466,769
54.00	Radiology-Diagnostic	1,640,965	(450,325)	1,190,640
55.00	Radiology-Therapeutic	3,682	13,515	17,197
55.01	Ultrasound	830,935	(55,392)	775,543
55.02	Vascular Lab	641,901	(641,901)	0
56.00	Radioisotope	382,233	(10,806)	371,427
57.00	Computed Tomography (CT) Scan	2,403,455	(62,636)	2,340,819
58.00	Magnetic Resonance Imaging (MRI)	1,318,626	(410,821)	907,805
59.00	Cardiac Catheterization	3,641,740	(873,792)	2,767,948
60.00	Laboratory	10,685,752	1,281,024	11,966,776
62.00	Whole Blood & Packed Red Blood Cells	355,298	20,320	375,618
62.30	Blood Clotting for Hemophiliacs	0		0
65.00	Respiratory Therapy	7,843,870	(2,180,779)	5,663,091
66.00	Physical Therapy	586,896	451,844	1,038,740
66.01	Pathological Laboratory Services	285,577	(4,790)	280,787
67.00	Occupational Therapy	466,493	(100,699)	365,794
68.00	Speech Pathology	153,689	310,684	464,373
68.01	Neuropsych Rehab	0		0
70.00	Electroencephalography	90,673	495,798	586,471
71.00	Medical Supplies Charged to Patients	449,377	1,516,798	1,966,175
72.00	Implantable Devices Charged to Patients	0	894,537	894,537
73.00	Drugs Charged to Patients	15,180,445	95,621	15,276,066
74.00	Renal Dialysis	383,715	9,667	393,382
75.00	ASC (Non-Distinct Part)	0		0
76.97	Cardiac Rehabilitation	0		0
76.98	Hyperbaric Oxygen Therapy	0		0
76.99	Lithotripsy	0		0
79.00		0		0
80.00		0		0
81.00		0		0
82.00		0		0
83.00		0		0
84.00		0		0
85.00		0		0
86.00		0		0
87.00		0		0
87.01		0		0
88.00		0		0
89.00		0		0
90.00	Clinic	0		0
90.01	Offsite PT	0		0
90.02	Industrial Therapy	0		0
90.03	Wound Care	156,711	(156,711)	0
90.04	Orthopedic Clinic	0		0
91.00	Emergency	2,144,404	23,383	2,167,787
92.00	Observation Beds	0		0
93.04				0
93.05				0
TOTAL MEDI-CAL ANCILLARY CHARGES		\$ 78,653,204	\$ (3,728,150)	\$ 74,925,054

Provider Name:

Fiscal Period Ended:

SAINT JOHN'S REGIONAL MEDICAL CENTER

JUNE 30, 2011

TRIAL BALANCE EXPENSES	ALLOC COST 3.09	EMPLOYEE BENEFITS 4.00	ALLOC COST 5.01	ALLOC COST 5.02	ALLOC COST 5.03	ALLOC COST 5.04	ALLOC COST 5.05	ALLOC COST 5.06	ALLOC COST 5.07	ALLOC COST 5.08	ACCUMULATE COST	ADMINIS- TRATIVE & GENERAL 5.00
ANCILLARY COST CENTERS												
50.00 Operating Room	0	1,947,248	0	0	0	0	0	0	0	0	10,794,362	2,271,702
50.02 Gastro-Intestinal Services	0	208,045	0	0	0	0	0	0	0	0	942,271	198,303
52.00 Delivery Room and Labor Room	0	1,290,321	0	0	0	0	0	0	0	0	6,228,490	1,310,802
54.00 Radiology-Diagnostic	0	796,365	0	0	0	0	0	0	0	0	4,724,820	994,351
55.00 Radiology-Therapeutic	0	0	0	0	0	0	0	0	0	0	186,026	39,150
55.01 Ultrasound	0	167,940	0	0	0	0	0	0	0	0	748,176	157,456
55.02 Vascular Lab	0	115,722	0	0	0	0	0	0	0	0	480,309	101,082
56.00 Radioisotope	0	96,432	0	0	0	0	0	0	0	0	716,521	150,794
57.00 Computed Tomography (CT) Scan	0	189,152	0	0	0	0	0	0	0	0	921,421	193,916
58.00 Magnetic Resonance Imaging (MRI)	0	23,300	0	0	0	0	0	0	0	0	1,289,018	271,277
59.00 Cardiac Catheterization	0	1,022,696	0	0	0	0	0	0	0	0	4,661,247	980,972
60.00 Laboratory	0	1,288,947	0	0	0	0	0	0	0	0	7,891,491	1,660,785
62.00 Whole Blood & Packed Red Blood Cells	0	0	0	0	0	0	0	0	0	0	1,958,562	412,185
62.30 Blood Clotting for Hemophiliacs	0	0	0	0	0	0	0	0	0	0	0	0
65.00 Respiratory Therapy	0	876,701	0	0	0	0	0	0	0	0	4,176,124	878,876
66.00 Physical Therapy	0	386,667	0	0	0	0	0	0	0	0	1,676,041	352,727
66.01 Pathological Laboratory Services	0	74,966	0	0	0	0	0	0	0	0	449,494	94,597
67.00 Occupational Therapy	0	261,441	0	0	0	0	0	0	0	0	1,184,719	249,327
68.00 Speech Pathology	0	50,434	0	0	0	0	0	0	0	0	228,049	47,993
68.01 Neuropsych Rehab	0	0	0	0	0	0	0	0	0	0	0	0
70.00 Electroencephalography	0	22,722	0	0	0	0	0	0	0	0	98,533	20,737
71.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0	6,851,693	1,441,957
72.00 Implantable Devices Charged to Patients	0	0	0	0	0	0	0	0	0	0	9,342,981	1,966,255
73.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	5,880,393	1,237,544
74.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	816,070	171,744
75.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
76.97 Cardiac Rehabilitation	0	0	0	0	0	0	0	0	0	0	0	0
76.98 Hyperbaric Oxygen Therapy	0	0	0	0	0	0	0	0	0	0	0	0
76.99 Lithotripsy	0	0	0	0	0	0	0	0	0	0	0	0
79.00	0	0	0	0	0	0	0	0	0	0	0	0
80.00	0	0	0	0	0	0	0	0	0	0	0	0
81.00	0	0	0	0	0	0	0	0	0	0	0	0
82.00	0	0	0	0	0	0	0	0	0	0	0	0
83.00	0	0	0	0	0	0	0	0	0	0	0	0
84.00	0	0	0	0	0	0	0	0	0	0	0	0
85.00	0	0	0	0	0	0	0	0	0	0	0	0
86.00	0	0	0	0	0	0	0	0	0	0	0	0
87.00	0	0	0	0	0	0	0	0	0	0	0	0
87.01	0	0	0	0	0	0	0	0	0	0	0	0
88.00	0	0	0	0	0	0	0	0	0	0	0	0
89.00	0	0	0	0	0	0	0	0	0	0	0	0
90.00 Clinic	0	0	0	0	0	0	0	0	0	0	0	0
90.01 Offsite PT	0	261,112	0	0	0	0	0	0	0	0	1,218,419	256,419
90.02 Industrial Therapy	0	151,237	0	0	0	0	0	0	0	0	692,958	145,835
90.03 Wound Care	0	78,145	0	0	0	0	0	0	0	0	331,099	69,681
90.04 Orthopedic Clinic	0	60,233	0	0	0	0	0	0	0	0	354,243	74,551
91.00 Emergency	0	1,852,767	0	0	0	0	0	0	0	0	8,782,265	1,848,251
92.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
93.04	0	0	0	0	0	0	0	0	0	0	0	0
93.05	0	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTERS												
190.00 Gift, Flower, Coffee Shop, & Canteen	0	0	0	0	0	0	0	0	0	0	60,094	12,647
194.00 Foundation / Fundraising	0	0	0	0	0	0	0	0	0	0	33,824	7,118
194.01 Community Benefits	0	231,704	0	0	0	0	0	0	0	0	1,855,389	390,472
194.02 Bariatric Marketing	0	45,564	0	0	0	0	0	0	0	0	298,236	62,764
194.03 Medical Transportation	0	363	0	0	0	0	0	0	0	0	61,506	12,944
194.04 Health Ministries	0	29,496	0	0	0	0	0	0	0	0	167,282	35,205
194.05 Healthy Beginnings	0	46,042	0	0	0	0	0	0	0	0	202,548	42,627
194.06 Medical Office Building	0	0	0	0	0	0	0	0	0	0	906,841	190,847

Provider Name:
SAINT JOHN'S REGIONAL MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2011

TRIAL BALANCE EXPENSES	OTHER GEN SVC	NONPHYSICIAN ANESTHETIST	NURSING SCHOOL	I & R SVC SAL & BENEFITS	I&R OTHER PROGRAM COSTS	PARAMEDICAL EDUCATION PROGRAM	ALLOC COST 23.01	ALLOC COST 23.02	SUBTOTAL 24.00	POST STEP-DOWN ADJUSTMENT (Adj 1) 25.00	TOTAL COST 26.00
	18.00	19.00	20.00	21.00	22.00	23.00	23.01	23.02	24.00	25.00	26.00
ANCILLARY COST CENTERS											
50.00 Operating Room	0	0	0	0	0	0	0	0	15,877,681		15,877,681
50.02 Gastro-Intestinal Services	0	0	0	0	0	0	0	0	1,267,203		1,267,203
52.00 Delivery Room and Labor Room	0	0	0	0	0	0	0	0	8,661,978		8,661,978
54.00 Radiology-Diagnostic	0	0	0	0	0	0	0	0	6,427,603		6,427,603
55.00 Radiology-Therapeutic	0	0	0	0	0	0	0	0	228,396		228,396
55.01 Ultrasound	0	0	0	0	0	0	0	0	1,026,740		1,026,740
55.02 Vascular Lab	0	0	0	0	0	0	0	0	635,577		635,577
56.00 Radioisotope	0	0	0	0	0	0	0	0	1,064,231		1,064,231
57.00 Computed Tomography (CT) Scan	0	0	0	0	0	0	0	0	1,415,043		1,415,043
58.00 Magnetic Resonance Imaging (MRI)	0	0	0	0	0	0	0	0	1,623,968		1,623,968
59.00 Cardiac Catheterization	0	0	0	0	0	0	0	0	6,356,329		6,356,329
60.00 Laboratory	0	0	0	0	0	0	0	0	10,622,050		10,622,050
62.00 Whole Blood & Packed Red Blood Cells	0	0	0	0	0	0	0	0	2,620,214		2,620,214
62.30 Blood Clotting for Hemophiliacs	0	0	0	0	0	0	0	0	0		0
65.00 Respiratory Therapy	0	0	0	0	0	0	0	0	5,586,569		5,586,569
66.00 Physical Therapy	0	0	0	0	0	0	0	0	2,153,362		2,153,362
66.01 Pathological Laboratory Services	0	0	0	0	0	0	0	0	645,664		645,664
67.00 Occupational Therapy	0	0	0	0	0	0	0	0	1,628,091		1,628,091
68.00 Speech Pathology	0	0	0	0	0	0	0	0	310,558		310,558
68.01 Neuropsych Rehab	0	0	0	0	0	0	0	0	0		0
70.00 Electroencephalography	0	0	0	0	0	0	0	0	127,565		127,565
71.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	9,251,632		9,251,632
72.00 Implantable Devices Charged to Patients	0	0	0	0	0	0	0	0	12,583,977		12,583,977
73.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	13,547,573		13,547,573
74.00 Renal Dialysis	0	0	0	0	0	0	0	0	1,029,582		1,029,582
75.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0		0
76.97 Cardiac Rehabilitation	0	0	0	0	0	0	0	0	0		0
76.98 Hyperbaric Oxygen Therapy	0	0	0	0	0	0	0	0	0		0
76.99 Lithotripsy	0	0	0	0	0	0	0	0	0		0
79.00	0	0	0	0	0	0	0	0	0		0
80.00	0	0	0	0	0	0	0	0	0		0
81.00	0	0	0	0	0	0	0	0	0		0
82.00	0	0	0	0	0	0	0	0	0		0
83.00	0	0	0	0	0	0	0	0	0		0
84.00	0	0	0	0	0	0	0	0	0		0
85.00	0	0	0	0	0	0	0	0	0		0
86.00	0	0	0	0	0	0	0	0	0		0
87.00	0	0	0	0	0	0	0	0	0		0
87.01	0	0	0	0	0	0	0	0	0		0
88.00	0	0	0	0	0	0	0	0	0		0
89.00	0	0	0	0	0	0	0	0	0		0
90.00 Clinic	0	0	0	0	0	0	0	0	0		0
90.01 Offsite PT	0	0	0	0	0	0	0	0	1,566,975		1,566,975
90.02 Industrial Therapy	0	0	0	0	0	0	0	0	883,460		883,460
90.03 Wound Care	0	0	0	0	0	0	0	0	432,235		432,235
90.04 Orthopedic Clinic	0	0	0	0	0	0	0	0	445,871		445,871
91.00 Emergency	0	0	0	0	0	0	0	0	12,332,770		12,332,770
92.00 Observation Beds	0	0	0	0	0	0	0	0	0		0
93.04	0	0	0	0	0	0	0	0	0		0
93.05	0	0	0	0	0	0	0	0	0		0
NONREIMBURSABLE COST CENTERS											
190.00 Gift, Flower, Coffee Shop, & Canteen	0	0	0	0	0	0	0	0	167,913		167,913
194.00 Foundation / Fundraising	0	0	0	0	0	0	0	0	94,510		94,510
194.01 Community Benefits	0	0	0	0	0	0	0	0	2,377,527		2,377,527
194.02 Bariatric Marketing	0	0	0	0	0	0	0	0	370,926		370,926
194.03 Medical Transportation	0	0	0	0	0	0	0	0	74,549		74,549
194.04 Health Ministries	0	0	0	0	0	0	0	0	228,267		228,267
194.05 Healthy Beginnings	0	0	0	0	0	0	0	0	260,956		260,956
194.06 Medical Office Building	0	0	0	0	0	0	0	0	1,097,688		1,097,688

Provider Name:

Fiscal Period Ended:

SAINT JOHN'S REGIONAL MEDICAL CENTER

JUNE 30, 2011

	EMP BENE (GROSS SALARIES)	STAT	STAT	RECON- CILIATION	ADM & GEN (ACCUM COST)	MANT & REPAIRS (SQ FT)							
	4.00 (Adj)	5.01 (Adj)	5.02 (Adj)	5.03 (Adj)	5.04 (Adj)	5.05 (Adj)	5.06 (Adj)	5.07 (Adj)	5.08 (Adj)			5.00	6.00 (Adj)
ANCILLARY COST CENTERS													0
50.00 Operating Room	5,944,366											10,794,362	20,991
50.02 Gastro-Intestinal Services	635,098											942,271	
52.00 Delivery Room and Labor Room	3,938,964											6,228,490	8,832
54.00 Radiology-Diagnostic	2,431,064											4,724,820	5,232
55.00 Radiology-Therapeutic												186,026	
55.01 Ultrasound	512,670											748,176	931
55.02 Vascular Lab	353,265											480,309	
56.00 Radioisotope	294,378											716,521	1,952
57.00 Computed Tomography (CT) Scan	577,425											921,421	1,103
58.00 Magnetic Resonance Imaging (MRI)	71,127											1,289,018	
59.00 Cardiac Catheterization	3,121,985											4,661,247	3,493
60.00 Laboratory	3,934,771											7,891,491	6,243
62.00 Whole Blood & Packed Red Blood Cells												1,958,562	
62.30 Blood Clotting for Hemophiliacs												0	
65.00 Respiratory Therapy	2,676,307											4,176,124	2,433
66.00 Physical Therapy	1,180,380											1,676,041	250
66.01 Pathological Laboratory Services	228,848											449,494	1,267
67.00 Occupational Therapy	798,101											1,184,719	1,858
68.00 Speech Pathology	153,961											228,049	360
68.01 Neuropsych Rehab												0	
70.00 Electroencephalography	69,364											98,533	
71.00 Medical Supplies Charged to Patients												6,851,693	
72.00 Implantable Devices Charged to Patients												9,342,981	
73.00 Drugs Charged to Patients												5,880,393	
74.00 Renal Dialysis												816,070	460
75.00 ASC (Non-Distinct Part)												0	
76.97 Cardiac Rehabilitation												0	
76.98 Hyperbaric Oxygen Therapy												0	
76.99 Lithotripsy												0	
79.00												0	
80.00												0	
81.00												0	
82.00												0	
83.00												0	
84.00												0	
85.00												0	
86.00												0	
87.00												0	
87.01												0	
88.00												0	
89.00												0	
90.00 Clinic												0	
90.01 Offsite PT	797,097											1,218,419	
90.02 Industrial Therapy	461,680											692,958	
90.03 Wound Care	238,552											331,099	
90.04 Orthopedic Clinic	183,872											354,243	
91.00 Emergency	5,655,944											8,782,265	10,655
92.00 Observation Beds												0	
93.04												0	
93.05												0	
NONREIMBURSABLE COST CENTERS													
190.00 Gift, Flower, Coffee Shop, & Canteen												60,094	1,599
194.00 Foundation / Fundraising												33,824	900
194.01 Community Benefits	707,322											1,855,389	1,456
194.02 Bariatric Marketing	139,092											298,236	
194.03 Medical Transportation	1,107											61,506	
194.04 Health Ministries	90,041											167,282	
194.05 Healthy Beginnings	140,552											202,548	
194.06 Medical Office Building												906,841	

Provider Name:

Fiscal Period Ended:

SAINT JOHN'S REGIONAL MEDICAL CENTER

JUNE 30, 2011

	OPER PLANT (SQ FT) (Adj)	LAUNDRY & LINEN (LB LNDRY) (Adj)	HOUSE-KEEPING (SQ FT) (Adj)	DIETARY (MEALS SERVED) (Adj)	CAFETERIA (PAID FTE'S) (Adj)	MANT OF PERSONNEL (Adj)	NURSING ADMIN (NURSE HR) (Adj)	CENT SERV & SUPPLY (CSTD REQUIS) (Adj)	PHARMACY (COST REQUIS) (Adj)	MED REC (GROSS REVENUE) (Adj)	SOC SERV (Adj)	OTHER SVC (Adj)
GENERAL SERVICE COST CENTERS												
1.00	Capital Related Costs-Buildings and Fixtures											
2.00	Capital Related Costs-Movable Equipment											
3.00	Other Capital Related Costs											
3.01												
3.02												
3.03												
3.04												
3.05												
3.06												
3.07												
3.08												
3.09												
4.00	Employee Benefits											
5.01												
5.02												
5.03												
5.04												
5.05												
5.06												
5.07												
5.08												
5.00	Administrative and General											
6.00	Maintenance and Repairs											
7.00	Operation of Plant											
8.00	Laundry and Linen Service											
9.00	Housekeeping	1,074										
10.00	Dietary	12,222	12,222									
11.00	Cafeteria			523,203								
12.00	Maintenance of Personnel											
13.00	Nursing Administration	1,030	1,030		1,417							
14.00	Central Services and Supply	10,996	10,996		1,571		32					
15.00	Pharmacy	3,179	3,179		2,862			44,965				
16.00	Medical Records & Library	2,836	2,836		1,586			269	269			
17.00	Social Service											
18.00	Other General Service (specify)											
19.00	Nonphysician Anesthetists											
20.00	Nursing School											
21.00	Intern & Res. Service-Salary & Fringes Approved											
22.00	Intern & Res. Other Program Costs Approved											
23.00	Paramedical Ed. Program (specify)											
23.01												
23.02												
INPATIENT ROUTINE COST CENTERS												
30.00	Adults & Pediatrics (Gen Routine)	87,375	529,125	87,375	120,961	18,895	354,653	719,463	8,035	125,134,214		
31.00	Intensive Care Unit	11,846	104,397	11,846	8,347	4,351	87,412	302,076	393	30,019,268		
34.01	Neonatal Intensive Care Unit	2,835	17,077	2,835		2,641	53,604	186,363	1,185	19,463,014		
34.02	Burn Intensive Care Unit											
34.03	Surgical Intensive Care Unit											
35.00	Other Special Care (specify)											
40.00	Subprovider - IPF											
41.00	Subprovider - IRF	15,511	86,182	15,511	15,548	2,250	43,254	49,386	72	5,985,184		
42.00	Subprovider (specify)											
43.00	Nursery	3,526	20,938	3,526		737	14,225			6,317,827		
44.00	Skilled Nursing Facility											
45.00	Nursing Facility											
46.00	Other Long Term Care											
47.00												

Provider Name:
 SAINT JOHN'S REGIONAL MEDICAL CENTER

Fiscal Period Ended:
 JUNE 30, 2011

OPER PLANT (SQ FT) (Adj)	LAUNDRY & LINEN (LB LNDRY) (Adj)	HOUSE-KEEPING (SQ FT) (Adj)	DIETARY (MEALS SERVED) (Adj)	CAFETERIA (PAID FTE'S) (Adj)	MANT OF PERSONNEL (Adj)	NURSING ADMIN (NURSE HR) (Adj)	CENT SERV & SUPPLY (CSTD REQUIS) (Adj)	PHARMACY (COST REQUIS) (Adj)	MED REC (GROSS REVENUE) (Adj)	SOC SERV (Adj)	OTHER SVC (Adj)
7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	15.00	16.00	17.00	18.00

TOTAL	222,445	1,280,400	221,371	672,894	69,569	0	806,724	22,046,384	6,026,913	942,966,426	0	0
COST TO BE ALLOCATED	3,088,765	1,017,904	3,101,185	4,989,513	3,879,553	0	2,909,975	2,743,085	6,059,115	4,292,713	0	0
UNIT COST MULTIPLIER - SCH 8	13.885523	0.794989	14.008994	7.415006	55.765548	0.000000	3.607150	0.124423	1.005343	0.004552	0.000000	0.000000

Provider Name:

SAINT JOHN'S REGIONAL MEDICAL CENTER

Fiscal Period Ended:

JUNE 30, 2011

	NONPHY- SICIAN ANE	NURSING SCHOOL	I&R SVC&SAL	I&R OTHER PROG (ASG TIME)	PARAMEDICAL ED. PROG (ASG TIME)	STAT	STAT
	19.00 (Adj)	20.00 (Adj)	21.00 (Adj)	22.00 (Adj)	23.00 (Adj)	23.01 (Adj)	23.02 (Adj)
GENERAL SERVICE COST CENTERS							
1.00	Capital Related Costs-Buildings and Fixtures						
2.00	Capital Related Costs-Movable Equipment						
3.00	Other Capital Related Costs						
3.01							
3.02							
3.03							
3.04							
3.05							
3.06							
3.07							
3.08							
3.09							
4.00	Employee Benefits						
5.01							
5.02							
5.03							
5.04							
5.05							
5.06							
5.07							
5.08							
5.00	Administrative and General						
6.00	Maintenance and Repairs						
7.00	Operation of Plant						
8.00	Laundry and Linen Service						
9.00	Housekeeping						
10.00	Dietary						
11.00	Cafeteria						
12.00	Maintenance of Personnel						
13.00	Nursing Administration						
14.00	Central Services and Supply						
15.00	Pharmacy						
16.00	Medical Records & Library						
17.00	Social Service						
18.00	Other General Service (specify)						
19.00	Nonphysician Anesthetists						
20.00	Nursing School						
21.00	Intern & Res. Service-Salary & Fringes Approved						
22.00	Intern & Res. Other Program Costs Approved						
23.00	Paramedical Ed. Program (specify)						
23.01							
23.02							
INPATIENT ROUTINE COST CENTERS							
30.00	Adults & Pediatrics (Gen Routine)						
31.00	Intensive Care Unit						
34.01	Neonatal Intensive Care Unit						
34.02	Burn Intensive Care Unit						
34.03	Surgical Intensive Care Unit						
35.00	Other Special Care (specify)						
40.00	Subprovider - IPF						
41.00	Subprovider - IRF						
42.00	Subprovider (specify)						
43.00	Nursery						
44.00	Skilled Nursing Facility						
45.00	Nursing Facility						
46.00	Other Long Term Care						
47.00							

Provider Name:

SAINT JOHN'S REGIONAL MEDICAL CENTER

Fiscal Period Ended:

JUNE 30, 2011

	NONPHY- SICIAN ANE	NURSING SCHOOL	I&R SVC&SAL	I&R OTHER PROG (ASG TIME)	PARAMEDICAL ED. PROG (ASG TIME)	STAT (Adj)	STAT (Adj)
	19.00 (Adj)	20.00 (Adj)	21.00 (Adj)	22.00 (Adj)	23.00 (Adj)	23.01 (Adj)	23.02 (Adj)
ANCILLARY COST CENTERS							
50.00	Operating Room						
50.02	Gastro-Intestinal Services						
52.00	Delivery Room and Labor Room						
54.00	Radiology-Diagnostic						
55.00	Radiology-Therapeutic						
55.01	Ultrasound						
55.02	Vascular Lab						
56.00	Radioisotope						
57.00	Computed Tomography (CT) Scan						
58.00	Magnetic Resonance Imaging (MRI)						
59.00	Cardiac Catheterization						
60.00	Laboratory						
62.00	Whole Blood & Packed Red Blood Cells						
62.30	Blood Clotting for Hemophiliacs						
65.00	Respiratory Therapy						
66.00	Physical Therapy						
66.01	Pathological Laboratory Services						
67.00	Occupational Therapy						
68.00	Speech Pathology						
68.01	Neuropsych Rehab						
70.00	Electroencephalography						
71.00	Medical Supplies Charged to Patients						
72.00	Implantable Devices Charged to Patients						
73.00	Drugs Charged to Patients						
74.00	Renal Dialysis						
75.00	ASC (Non-Distinct Part)						
76.97	Cardiac Rehabilitation						
76.98	Hyperbaric Oxygen Therapy						
76.99	Lithotripsy						
79.00							
80.00							
81.00							
82.00							
83.00							
84.00							
85.00							
86.00							
87.00							
87.01							
88.00							
89.00							
90.00	Clinic						
90.01	Offsite PT						
90.02	Industrial Therapy						
90.03	Wound Care						
90.04	Orthopedic Clinic						
91.00	Emergency						
92.00	Observation Beds						
93.04							
93.05							
NONREIMBURSABLE COST CENTERS							
190.00	Gift, Flower, Coffee Shop, & Canteen						
194.00	Foundation / Fundraising						
194.01	Community Benefits						
194.02	Bariatric Marketing						
194.03	Medical Transportation						
194.04	Health Ministries						
194.05	Healthy Beginnings						
194.06	Medical Office Building						

TRIAL BALANCE OF EXPENSES

Provider Name:
SAINT JOHN'S REGIONAL MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2011

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	GENERAL SERVICE COST CENTERS			
1.00	Capital Related Costs-Buildings and Fixtures	\$ 12,564,293	\$ (4,231,662)	\$ 8,332,631
2.00	Capital Related Costs-Movable Equipment	5,409,230	863,993	6,273,223
3.00	Other Capital Related Costs	0	0	0
3.01			0	0
3.02			0	0
3.03			0	0
3.04			0	0
3.05			0	0
3.06			0	0
3.07			0	0
3.08			0	0
3.09			0	0
4.00	Employee Benefits	31,921,542	(1,893,738)	30,027,804
5.01			0	0
5.02			0	0
5.03			0	0
5.04			0	0
5.05			0	0
5.06			0	0
5.07			0	0
5.08			0	0
5.00	Administrative and General	33,012,677	(6,451,417)	26,561,260
6.00	Maintenance and Repairs	4,268,266	0	4,268,266
7.00	Operation of Plant	2,263,143	0	2,263,143
8.00	Laundry and Linen Service	840,928	0	840,928
9.00	Housekeeping	2,037,420	0	2,037,420
10.00	Dietary	2,428,582	0	2,428,582
11.00	Cafeteria	0	0	0
12.00	Maintenance of Personnel	0	0	0
13.00	Nursing Administration	1,742,715	0	1,742,715
14.00	Central Services and Supply	961,033	0	961,033
15.00	Pharmacy	3,509,617	0	3,509,617
16.00	Medical Records & Library	2,866,977	0	2,866,977
17.00	Social Service	0	0	0
18.00	Other General Service (specify)	0	0	0
19.00	Nonphysician Anesthetists	0	0	0
20.00	Nursing School	0	0	0
21.00	Intern & Res. Service-Salary & Fringes Approved	0	0	0
22.00	Intern & Res. Other Program Costs Approved	0	0	0
23.00	Paramedical Ed. Program (specify)	0	0	0
23.01		0	0	0
23.02		0	0	0
	INPATIENT ROUTINE COST CENTERS			
30.00	Adults & Pediatrics (Gen Routine)	22,296,292	0	22,296,292
31.00	Intensive Care Unit	6,472,169	0	6,472,169
34.01	Neonatal Intensive Care Unit	3,943,167	0	3,943,167
34.02	Burn Intensive Care Unit	0	0	0
34.03	Surgical Intensive Care Unit	0	0	0
35.00	Other Special Care (specify)	0	0	0
40.00	Subprovider - IPF	0	0	0
41.00	Subprovider - IRF	2,843,510	0	2,843,510
42.00	Subprovider (specify)	0	0	0
43.00	Nursery	970,074	0	970,074
44.00	Skilled Nursing Facility	0	0	0
45.00	Nursing Facility	0	0	0
46.00	Other Long Term Care	0	0	0
47.00		0	0	0

TRIAL BALANCE OF EXPENSES

Provider Name:
SAINT JOHN'S REGIONAL MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2011

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
50.00	Operating Room	\$ 8,058,225	\$ 0	\$ 8,058,225
50.02	Gastro-Intestinal Services	734,226	0	734,226
52.00	Delivery Room and Labor Room	4,606,243	0	4,606,243
54.00	Radiology-Diagnostic	3,731,825	0	3,731,825
55.00	Radiology-Therapeutic	186,026	0	186,026
55.01	Ultrasound	545,247	0	545,247
55.02	Vascular Lab	364,587	0	364,587
56.00	Radioisotope	546,728	0	546,728
57.00	Computed Tomography (CT) Scan	690,816	0	690,816
58.00	Magnetic Resonance Imaging (MRI)	1,265,718	0	1,265,718
59.00	Cardiac Catheterization	3,507,276	0	3,507,276
60.00	Laboratory	6,344,597	23,321	6,367,918
62.00	Whole Blood & Packed Red Blood Cells	1,958,562	0	1,958,562
62.30	Blood Clotting for Hemophiliacs	0	0	0
65.00	Respiratory Therapy	3,207,985	0	3,207,985
66.00	Physical Therapy	1,279,978	0	1,279,978
66.01	Pathological Laboratory Services	326,912	0	326,912
67.00	Occupational Therapy	853,450	0	853,450
68.00	Speech Pathology	164,085	0	164,085
68.01	Neuropsych Rehab	0	0	0
70.00	Electroencephalography	75,811	0	75,811
71.00	Medical Supplies Charged to Patients	6,851,693	0	6,851,693
72.00	Implantable Devices Charged to Patients	9,342,981	0	9,342,981
73.00	Drugs Charged to Patients	5,880,393	0	5,880,393
74.00	Renal Dialysis	798,782	0	798,782
75.00	ASC (Non-Distinct Part)	0	0	0
76.97	Cardiac Rehabilitation	0	0	0
76.98	Hyperbaric Oxygen Therapy	0	0	0
76.99	Lithotripsy	0	0	0
79.00		0	0	0
80.00		0	0	0
81.00		0	0	0
82.00		0	0	0
83.00		0	0	0
84.00		0	0	0
85.00		0	0	0
86.00		0	0	0
87.00		0	0	0
87.01		0	0	0
88.00		0	0	0
89.00		0	0	0
90.00	Clinic	0	0	0
90.01	Offsite PT	957,307	0	957,307
90.02	Industrial Therapy	541,721	0	541,721
90.03	Wound Care	252,954	0	252,954
90.04	Orthopedic Clinic	294,010	0	294,010
91.00	Emergency	6,529,059	0	6,529,059
92.00	Observation Beds	0	0	0
93.04		0	0	0
93.05		0	0	0
	SUBTOTAL	\$ 210,248,832	\$ (11,689,503)	\$ 198,559,329
	NONREIMBURSABLE COST CENTERS			
190.00	Gift, Flower, Coffee Shop, & Canteen	0	0	0
194.00	Foundation / Fundraising	0	0	0
194.01	Community Benefits	1,568,966	0	1,568,966
194.02	Bariatric Marketing	252,672	0	252,672

Provider Name							Fiscal Period			Provider NPI		Adjustments
SAINT JOHN'S REGIONAL MEDICAL CENTER							JULY 1, 2010 THROUGH JUNE 30, 2011			1073665360		16
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
<u>RECLASSIFICATION OF REPORTED COSTS</u>												
1	8.3	B	I		30.00	26	Adults and Pediatrics		\$48,673,042	\$6,621,136	\$55,294,178	
	8.3	B	I		41.00	26	Subprovider - IRF		6,621,136	(6,621,136)	0	
							To reclassify Subprovider - IRF (Rehabilitation) to Adults and Pediatrics after step-down because the unit does not qualify as a long term care unit. 42 CFR 413.20, 413.24 and 413.53(b)(c) CMS Pub. 15-1, Sections 2306, 2300, 2304 and 2336.1					

Provider Name		Fiscal Period					Provider NPI		Adjustments	
SAINT JOHN'S REGIONAL MEDICAL CENTER		JULY 1, 2010 THROUGH JUNE 30, 2011					1073665360		16	
Report References										
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
		Work Sheet	Part	Title	Line	Col.				
ADJUSTMENTS TO REPORTED COSTS										
	10A	A		1.00	7	Capital Related Costs-Buildings and Fixtures	\$12,564,293			
2						To eliminate bond interest expense related to the issuance and refinancing of bonds issued prior to October 26, 2006. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 202.1, 202.2, 2300 and 2304 Final Decision Pursuant to Stipulation of the Parties in the matter of Mercy Medical Center - Mt. Shasta, Appeal # HA4-0601-438-DN		(\$3,899,798)		
3						To eliminate bond interest expense due to unnecessary borrowing. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 202.1, 202.2, 2300 and 2304		(1,406,049)		
4						To eliminate interest expense for unnecessary borrowing from the provider's revolving loan. 42 CFR 413.20, 413.24 and 413.153 CMS Pub. 15-1, Sections 202.1, 202.2, 2300 and 2304		<u>(932,657)</u> <u>(\$6,238,504)</u>	\$6,325,789 *	
5	10A	A		1.00	7	Capital Related Costs-Buildings and Fixtures	* \$6,325,789	\$2,006,842	\$8,332,631	
	10A	A		2.00	7	Capital Related Costs-Movable Equipment	5,409,230	863,993	6,273,223	
	10A	A		4.00	7	Employee Benefits	31,921,542	(1,893,738)	30,027,804	
	10A	A		5.00	7	Administrative and General	33,012,677	(6,451,417)	26,561,260	
	10A	A		60.00	7	Laboratory To adjust reported home office costs to agree with the Catholic Healthcare West Home Office and St. Joseph's Medical Center - Regional Home Office Audit Reports and Workers' Compensation and HPL Trust filed cost reports for the fiscal period ended June 30, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304	6,344,597	23,321	6,367,918	

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments
SAINT JOHN'S REGIONAL MEDICAL CENTER							JULY 1, 2010 THROUGH JUNE 30, 2011			1073665360		16
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
<u>ADJUSTMENT TO REPORTED PATIENT DAYS</u>												
6	4, Contract 4	D-1	I	XIX	1.00	1	Adults and Pediatrics (Inpatient Days)	43,784	5,196	48,980		
	4, Contract 4	D-1	I	XIX	4.00	1	Adults and Pediatrics (Semi-Private Room Days)	43,784	5,196	48,980		
							To include Subprovider - IRF (Rehabilitation) total inpatient days with Adults and Pediatrics in conjunction with adjustment 1.					
							42 CFR 413.20 and 413.50					
							CMS Pub. 15-1, Sections 2300 and 2336.1					

Provider Name							Fiscal Period			Provider NPI		Adjustments
SAINT JOHN'S REGIONAL MEDICAL CENTER							JULY 1, 2010 THROUGH JUNE 30, 2011			1073665360		16
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
<u>ADJUSTMENT TO REPORTED TOTAL CHARGES</u>												
7	4, Contract 4	D-1	I	XIX	28.00	1	Adults and Pediatrics (General Inpatient Charges)	\$177,937,998	\$5,985,184	\$183,923,182		
	4, Contract 4	D-1	I	XIX	30.00	1	Adults and Pediatrics (Semi-Private Room Charges) To include Subprovider - IRF (Rehabilitation) routine charges with Adults and Pediatrics in conjunction with adjustment 1. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2300 and 2336.1	177,937,998	5,985,184	183,923,182		

Provider Name			Fiscal Period				Provider NPI		Adjustments	
SAINT JOHN'S REGIONAL MEDICAL CENTER			JULY 1, 2010 THROUGH JUNE 30, 2011				1073665360		16	
Report References										
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
		Work Sheet	Part	Title	Line	Col.				
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT										
8	4A	Not Reported				Medi-Cal Administrative Days	0	74	74	
	4A	Not Reported				Medi-Cal Administrative Day Rate	\$0.00	\$351.84	\$351.84	
9	6	Not Reported				Medi-Cal Ancillary Charges - Radiology - Diagnostic	\$0	\$4,181	\$4,181	
	6	Not Reported				Medi-Cal Ancillary Charges - Magnetic Resonance Imaging (MRI)	0	12,722	12,722	
	6	Not Reported				Medi-Cal Ancillary Charges - Laboratory	0	38,715	38,715	
	6	Not Reported				Medi-Cal Ancillary Charges - Physical Therapy	0	6,306	6,306	
	6	Not Reported				Medi-Cal Ancillary Charges - Occupational Therapy	0	2,813	2,813	
	6	Not Reported				Medi-Cal Ancillary Charges - Speech Pathology	0	694	694	
	6	Not Reported				Medi-Cal Ancillary Charges - Drugs Charged to Patients	0	50,402	50,402	
	6	Not Reported				Medi-Cal Ancillary Charges - Total	0	115,833	115,833	
10	2	Not Reported				Medi-Cal Routine Service Charges	\$0	\$172,184	\$172,184	
	2	Not Reported				Medi-Cal Ancillary Service Charges	0	115,833	115,833	
11	1	Not Reported				Medi-Cal Interim Payments	\$0	\$62,946	\$62,946	
<p>To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary Payment Data: Service Period: July 1, 2010 through June 30, 2011 Payment Period: July 1, 2010 through May 31, 2013 Report Date: June 14, 2013 42 CFR 413.20, 413.24, 413.53 and 433.139 CMS Pub. 15-1, Sections 2304, 2404 and 2408 CCR, Title 22, Section 51542</p>										

Provider Name							Fiscal Period		Provider NPI		Adjustments
SAINT JOHN'S REGIONAL MEDICAL CENTER							JULY 1, 2010 THROUGH JUNE 30, 2011		1073665360		16
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Audit Report	Cost Report									
		Work Sheet	Part	Title	Line	Col.					
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - CONTRACT											
12	Contract 4	D-1	I	XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics	8,564	(69)	8,495	
	Contract 4A	D-1	II	XIX	42.00	4	Medi-Cal Days - Nursery	3,173	(145)	3,028	
	Contract 4A	D-1	II	XIX	43.00	4	Medi-Cal Days - Intensive Care Unit	661	(72)	589	
	Contract 4A	D-1	II	XIX	46.01	4	Medi-Cal Days - Neonatal Intensive Care	2,658	54	2,712	
13	Contract 6	D-3		XIX	50.00	2	Medi-Cal Ancillary Charges - Operating Room	\$12,714,994	\$7,774,181	\$20,489,175	
	Contract 6	D-3		XIX	50.02	2	Medi-Cal Ancillary Charges - Gastro - Intestinal Services	261,114	(102,980)	158,134	
	Contract 6	D-3		XIX	52.00	2	Medi-Cal Ancillary Charges - Delivery Room and Labor Room	16,030,659	(11,563,890)	4,466,769	
	Contract 6	D-3		XIX	54.00	2	Medi-Cal Ancillary Charges - Radiology - Diagnostic	1,640,965	(450,325)	1,190,640	
	Contract 6	D-3		XIX	55.00	2	Medi-Cal Ancillary Charges - Therapeutic	3,682	13,515	17,197	
	Contract 6	D-3		XIX	55.01	2	Medi-Cal Ancillary Charges - Ultrasound	830,935	(55,392)	775,543	
	Contract 6	D-3		XIX	55.02	2	Medi-Cal Ancillary Charges - Vascular Laboratory	641,901	(641,901)	0	
	Contract 6	D-3		XIX	56.00	2	Medi-Cal Ancillary Charges - Radioisotope	382,233	(10,806)	371,427	
	Contract 6	D-3		XIX	57.00	2	Medi-Cal Ancillary Charges - Computed Tomography (CT) Scan	2,403,455	(62,636)	2,340,819	
	Contract 6	D-3		XIX	58.00	2	Medi-Cal Ancillary Charges - Magnetic Resonance Imaging (MRI)	1,318,626	(410,821)	907,805	
	Contract 6	D-3		XIX	59.00	2	Medi-Cal Ancillary Charges - Cardiac Catheterization	3,641,740	(873,792)	2,767,948	
	Contract 6	D-3		XIX	60.00	2	Medi-Cal Ancillary Charges - Laboratory	10,685,752	1,281,024	11,966,776	
	Contract 6	D-3		XIX	62.00	2	Medi-Cal Ancillary Charges - Whole Blood and Packed Red Blood	355,298	20,320	375,618	
	Contract 6	D-3		XIX	65.00	2	Medi-Cal Ancillary Charges - Respiratory Therapy	7,843,870	(2,180,779)	5,663,091	
	Contract 6	D-3		XIX	66.00	2	Medi-Cal Ancillary Charges - Physical Therapy	586,896	451,844	1,038,740	
	Contract 6	D-3		XIX	66.01	2	Medi-Cal Ancillary Charges - Pathological Laboratory Services	285,577	(4,790)	280,787	
	Contract 6	D-3		XIX	67.00	2	Medi-Cal Ancillary Charges - Occupational Therapy	466,493	(100,699)	365,794	
	Contract 6	D-3		XIX	68.00	2	Medi-Cal Ancillary Charges - Speech Pathology	153,689	310,684	464,373	
	Contract 6	D-3		XIX	70.00	2	Medi-Cal Ancillary Charges - Electroencephalography	90,673	495,798	586,471	
	Contract 6	D-3		XIX	71.00	2	Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients	449,377	1,516,798	1,966,175	
	Contract 6	D-3		XIX	72.00	2	Medi-Cal Ancillary Charges - Implantable Devices Charged to Patients	0	894,537	894,537	
	Contract 6	D-3		XIX	73.00	2	Medi-Cal Ancillary Charges - Drugs Charged to Patients	15,180,445	95,621	15,276,066	
	Contract 6	D-3		XIX	74.00	2	Medi-Cal Ancillary Charges - Renal Dialysis	383,715	9,667	393,382	
	Contract 6	D-3		XIX	90.03	2	Medi-Cal Ancillary Charges - Wound Care	156,711	(156,711)	0	
	Contract 6	D-3		XIX	91.00	2	Medi-Cal Ancillary Charges - Emergency	2,144,404	23,383	2,167,787	
	Contract 6	D-3		XIX	200.00	2	Medi-Cal Ancillary Charges - Total	78,653,204	(3,728,150)	74,925,054	

-Continued on next page-

Provider Name			Fiscal Period					Provider NPI		Adjustments
SAINT JOHN'S REGIONAL MEDICAL CENTER			JULY 1, 2010 THROUGH JUNE 30, 2011					1073665360		16
Report References			Explanation of Audit Adjustments					As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Work Sheet								
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - CONTRACT										
-Continued from previous page-										
14	Contract 2	E-3	VII	XIX	8.00	1	Medi-Cal Routine Service Charges	\$41,471,580	\$1,652,136	\$43,123,716
	Contract 2	E-3	VII	XIX	9.00	1	Medi-Cal Ancillary Service Charges	78,653,204	(3,728,150)	74,925,054
15	Contract 3	E-3	VII	XIX	32.00	1	Medi-Cal Deductible	\$0	\$11,155	\$11,155
	Contract 3	E-3	VII	XIX	33.00	1	Medi-Cal Coinsurance	0	289,665	289,665
<p style="text-align: center;">To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary Payment Data: Service Period: July 1, 2010 through June 30, 2011 Payment Period: July 1, 2010 through May 31, 2013 Report Date: June 14, 2013 42 CFR 413.20, 413.24, 413.53 and 433.139 CMS Pub. 15-1, Sections 2304, 2404 and 2408 CCR, Title 22, Section 51541</p>										

Provider Name			Fiscal Period				Provider NPI		Adjustments	
SAINT JOHN'S REGIONAL MEDICAL CENTER			JULY 1, 2010 THROUGH JUNE 30, 2011				1073665360		16	
Report References										
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
		Work Sheet	Part	Title	Line	Col.				
<u>ADJUSTMENT TO OTHER MATTERS</u>										
16	Contract 1	N/A					Medi-Cal Credit Balances To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1	\$0	\$66,302	\$66,302