

**REPORT
ON THE
COST REPORT REVIEW**

**MARK TWAIN ST. JOSEPH'S HOSPITAL
SAN ANDREAS, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1508968819**

**FISCAL PERIOD ENDED
AUGUST 5, 2010**

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

**Section Chief: Robert G. Kwick
Audit Supervisor: Delia Valencia
Auditor: Olivia Huetter**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

December 2, 2013

Eric S. Carino
Reimbursement Manager
Mark Twain St. Joseph's Hospital
768 Mountain Ranch Road
San Andreas, CA 95249

MARK TWAIN ST. JOSEPH'S HOSPITAL
NATIONAL PROVIDER IDENTIFIER (NPI) 1508968819
FISCAL PERIOD ENDED AUGUST 5, 2010

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 \$31,141 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.

Eric S. Carino
Page 2

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

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

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

Original Signed By

Robert G. Kwick, Chief
Audits Section—Sacramento
Financial Audits Branch

Certified

SUMMARY OF FINDINGS

Provider Name:
MARK TWAIN ST. JOSEPH'S HOSPITAL

Fiscal Period Ended:
AUGUST 5, 2010

		SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1) Provider NPI: 1508968819	Reported	\$ 61,009	
	Net Change	\$ (29,868)	
	Audited Amount Due Provider (State)	\$ 31,141	
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:	Reported		\$ 0
	Net Change		\$ 0
	Audited Cost		\$ 0
	Audited Amount Due Provider (State)	\$ 0	
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)		\$ 31,141	
9. Total Medi-Cal Cost			\$ 0

SUMMARY OF FINDINGS

Provider Name:
MARK TWAIN ST. JOSEPH'S HOSPITAL

Fiscal Period Ended:
AUGUST 5, 2010

		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 - (Lines 10 through 15)		\$ 0	
17. Total Combined Audited Settlement Due Provider (State/CMSP/RHC) - (Line 8 + Line 16)		\$ 31,141	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
MARK TWAIN ST. JOSEPH'S HOSPITAL

Fiscal Period Ended:
AUGUST 5, 2010

Provider NPI:
1508968819

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ 320,531	\$ 237,443
2. Excess Reasonable Cost Over Charges (Schedule 2)	\$ 0	\$ 0
3. Medi-Cal Inpatient Hospital Based Physician Services	\$ 4,966	N/A
4.	\$	\$ 0
5. TOTAL COST-Reimbursable to Provider (Lines 1 through 4)	\$ 325,497	\$ 237,443
6. Interim Payments (Adj 15)	\$ (232,435)	\$ (206,302)
7. Balance Due Provider (State)	\$ 93,062	\$ 31,141
8. Medi-Cal Cost Reduction (Adj 1)	\$ (32,053)	\$ 0
9.	\$ 0	\$ 0
10.	\$ 0	\$ 0
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ 61,009	\$ 31,141
	(To Summary of Findings)	

COMPUTATION OF LESSER OF
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:
MARK TWAIN ST. JOSEPH'S HOSPITALFiscal Period Ended:
AUGUST 5, 2010Provider NPI:
1508968819

	REPORTED	AUDITED
REASONABLE COST OF MEDI-CAL INPATIENT SERVICES		
1. Cost of Covered Services (Schedule 3)	\$ 320,531	\$ 237,776
CHARGES FOR MEDI-CAL INPATIENT SERVICES		
2. Inpatient Routine Service Charges (Adj 13)	\$ 312,742	\$ 303,140
3. Inpatient Ancillary Service Charges (Adj 13)	\$ 404,654	\$ 275,520
4. Total Charges - Medi-Cal Inpatient Services	\$ 717,396	\$ 578,660
5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ 396,865	\$ 340,884
6. Excess of Reasonable Cost Over Customary Charges (Line 1 minus Line 4)	\$ 0	\$ 0
	(To Schedule 1)	

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

COMPUTATION OF
MEDI-CAL NET COSTS OF COVERED SERVICESProvider Name:
MARK TWAIN ST. JOSEPH'S HOSPITALFiscal Period Ended:
AUGUST 5, 2010Provider NPI:
1508968819

	REPORTED	AUDITED
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ 111,473	\$ 69,499
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ 209,058	\$ 168,277
3. Medi-Cal Inpatient Hospital Based Physician for Intern and Resident Services (Sch)	\$ 0	\$ 0
4. \$ \$	0	0
5. \$ \$	0	0
6. SUBTOTAL (Sum of Lines 1 through 5)	\$ 320,531	\$ 237,776
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	\$ (See Schedule 1)	\$ 0
8. SUBTOTAL	\$ 320,531	\$ 237,776
	(To Schedule 2)	
9. Coinsurance (Adj 14)	\$ 0	\$ (333)
10. Patient and Third Party Liability (Adj)	\$ 0	\$ 0
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ 320,531	\$ 237,443
	(To Schedule 1)	

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
MARK TWAIN ST. JOSEPH'S HOSPITALFiscal Period Ended:
AUGUST 5, 2010Provider NPI:
1508968819

GENERAL SERVICE UNIT NET OF SWING-BED COSTS

INPATIENT DAYS

	REPORTED	AUDITED
1. Total Inpatient Days (include private & swing-bed) (Adj)	422	422
2. Inpatient Days (include private, exclude swing-bed)	410	410
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj)	410	410
5. Medicare NF Swing-Bed Days through Dec 31 (Adj)	6	6
6. Medicare NF Swing-Bed Days after Dec 31 (Adj)	0	0
7. Medi-Cal NF Swing-Bed Days through July 31 (Adj)	6	6
8. Medi-Cal NF Swing-Bed Days after July 31 (Adj)	0	0
9. Medi-Cal Days (excluding swing-bed) (Adj 11,16)	74	68.75

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)	\$ 708,271	\$ 661,900
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)	\$ 708,271	\$ 661,900

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 1,604,351	\$ 1,604,351
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 0.441469	\$ 0.412566
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)	\$ 0.00	\$ 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)	\$ 708,271	\$ 661,900

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 1,727.49	\$ 1,614.39
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 127,834	\$ 110,989
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 81,224	\$ 57,288
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 209,058	\$ 168,277

(To Schedule 3)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
MARK TWAIN ST. JOSEPH'S HOSPITALFiscal Period Ended:
AUGUST 5, 2010Provider NPI:
1508968819

SPECIAL CARE AND/OR NURSERY UNITS		REPORTED	AUDITED
NURSERY			
1. Total Inpatient Routine Cost (Sch 8, Line 33, 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
INTENSIVE CARE UNIT			
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$	321,203	\$ 297,557
7. Total Inpatient Days (Adj)		87	87
8. Average Per Diem Cost	\$	3,691.99	\$ 3,420.19
9. Medi-Cal Inpatient Days (Adj 11,16)		22	16.75
10. Cost Applicable to Medi-Cal	\$	81,224	\$ 57,288
CORONARY CARE UNIT			
11. Total Inpatient Routine Cost (Sch 8, Line 27, Col 27)	\$	0	\$ 0
12. Total Inpatient Days (Adj)		0	0
13. Average Per Diem Cost	\$	0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Adj)		0	0
15. Cost Applicable to Medi-Cal	\$	0	\$ 0
NEONATAL INTENSIVE CARE UNIT			
16. Total Inpatient Routine Cost (Sch 8, Line 28, Col 27)	\$	0	\$ 0
17. Total Inpatient Days (Adj)		0	0
18. Average Per Diem Cost	\$	0.00	\$ 0.00
19. Medi-Cal Inpatient Days (Adj)		0	0
20. Cost Applicable to Medi-Cal	\$	0	\$ 0
SURGICAL INTENSIVE CARE UNIT			
21. Total Inpatient Routine Cost (Sch 8, Line 29, Col 27)	\$	0	\$ 0
22. Total Inpatient Days (Adj)		0	0
23. Average Per Diem Cost	\$	0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Adj)		0	0
25. Cost Applicable to Medi-Cal	\$	0	\$ 0
ADMINISTRATIVE DAYS			
26. Per Diem Rate (Adj)	\$	0.00	\$ 0.00
27. Medi-Cal Inpatient Days (Adj)		0	0
28. Cost Applicable to Medi-Cal	\$	0	\$ 0
ADMINISTRATIVE DAYS			
29. Per Diem Rate (Adj)	\$	0.00	\$ 0.00
30. Medi-Cal Inpatient Days (Adj)		0	0
31. Cost Applicable to Medi-Cal	\$	0	\$ 0
32. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,28,31)	\$	81,224	\$ 57,288

(To Schedule 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
MARK TWAIN ST. JOSEPH'S HOSPITAL

Fiscal Period Ended:
AUGUST 5, 2010

Provider NPI:
1508968819

SPECIAL CARE UNITS	REPORTED	AUDITED
1. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
2. Total Inpatient Days (Adj)	0	0
3. Average Per Diem Cost	\$ 0.00	\$ 0.00
4. Medi-Cal Inpatient Days (Adj)	0	0
5. Cost Applicable to Medi-Cal	\$ 0	\$ 0
6. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
7. Total Inpatient Days (Adj)	0	0
8. Average Per Diem Cost	\$ 0.00	\$ 0.00
9. Medi-Cal Inpatient Days (Adj)	0	0
10. Cost Applicable to Medi-Cal	\$ 0	\$ 0
11. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
12. Total Inpatient Days (Adj)	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Adj)	0	0
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0
16. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
17. Total Inpatient Days (Adj)	0	0
18. Average Per Diem Cost	\$ 0.00	\$ 0.00
19. Medi-Cal Inpatient Days (Adj)	0	0
20. Cost Applicable to Medi-Cal	\$ 0	\$ 0
21. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
22. Total Inpatient Days (Adj)	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Adj)	0	0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
0		
26. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
27. Total Inpatient Days (Adj)	0	0
28. Average Per Diem Cost	\$ 0.00	\$ 0.00
29. Medi-Cal Inpatient Days (Adj)	0	0
30. Cost Applicable to Medi-Cal	\$ 0	\$ 0
31. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,30)	\$ 0	\$ 0

(To Schedule 4)

Provider Name:
MARK TWAIN ST. JOSEPH'S HOSPITAL

Fiscal Period Ended:
AUGUST 5, 2010

	TRIAL BALANCE EXPENSES	ALLOC COST 4.08	EMPLOYEE BENEFITS 5.00	ALLOC COST 6.01	ALLOC COST 6.02	ALLOC COST 6.03	ALLOC COST 6.04	ALLOC COST 6.05	ALLOC COST 6.06	ALLOC COST 6.07	ALLOC COST 6.08	ACCUMULATE COST	ADMIN- TRATIVE & GENERAL 6.00
ANCILLARY COST CENTERS													
37.00	Operating Room	0	46,911	0	0	0	0	0	0	0	0	323,804	68,593
38.00	Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00	Delivery Room and Labor Room	0	0	0	0	0	0	0	0	0	0	0	0
40.00	Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
41.00	Radiology - Diagnostic	0	51,194	0	0	0	0	0	0	0	0	327,201	69,313
41.01		0	0	0	0	0	0	0	0	0	0	0	0
41.02		0	0	0	0	0	0	0	0	0	0	0	0
42.00	Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
43.00	Radioisotope	0	0	0	0	0	0	0	0	0	0	0	0
44.00	Laboratory	0	38,341	0	0	0	0	0	0	0	0	275,550	58,371
44.01	Pathological Lab	0	0	0	0	0	0	0	0	0	0	0	0
46.00	Whole Blood	0	0	0	0	0	0	0	0	0	0	12,717	2,694
47.00	Blood Storing and Processing	0	0	0	0	0	0	0	0	0	0	0	0
48.00	Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00	Respiratory Therapy	0	15,698	0	0	0	0	0	0	0	0	66,152	14,013
50.00	Physical Therapy	0	12,944	0	0	0	0	0	0	0	0	59,453	12,594
51.00	Occupational Therapy	0	2,832	0	0	0	0	0	0	0	0	12,109	2,565
52.00	Speech Pathology	0	0	0	0	0	0	0	0	0	0	2,935	622
53.00	Electrocardiology	0	1,533	0	0	0	0	0	0	0	0	6,850	1,451
53.01	Cardiac Rehab	0	3,752	0	0	0	0	0	0	0	0	20,116	4,261
55.00	Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0	30,246	6,407
55.30	Impl. Dev. Charged to Patients	0	0	0	0	0	0	0	0	0	0	72,529	15,364
56.00	Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	67,960	14,396
58.00	ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
59.00		0	0	0	0	0	0	0	0	0	0	0	0
59.01		0	0	0	0	0	0	0	0	0	0	0	0
59.02		0	0	0	0	0	0	0	0	0	0	0	0
59.03		0	0	0	0	0	0	0	0	0	0	0	0
60.00	Clinic	0	365	0	0	0	0	0	0	0	0	1,937	410
60.01	Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0	0
61.00	Emergency	0	58,236	0	0	0	0	0	0	0	0	258,886	54,841
62.00	Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
63.50	Rural Health Clinic	0	14,036	0	0	0	0	0	0	0	0	62,008	13,136
63.51	Rural Health Clinic 2	0	30,500	0	0	0	0	0	0	0	0	160,865	34,077
63.52	Rural Health Clinic 3	0	31,222	0	0	0	0	0	0	0	0	178,169	37,743
63.53	Rural Health Clinic 4	0	12,152	0	0	0	0	0	0	0	0	81,454	17,255
63.54	RHC V	0	19,459	0	0	0	0	0	0	0	0	97,230	20,597
86.00		0	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTER													
96.00	Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	0	0	878	186
96.01	Community Health	0	299	0	0	0	0	0	0	0	0	2,018	427
96.02	Thrift Shop	0	6,102	0	0	0	0	0	0	0	0	35,932	7,612
98.00	Physicians' Private Offices	0	1,994	0	0	0	0	0	0	0	0	11,623	2,462
99.01	Silver Service/Lifeline	0	46	0	0	0	0	0	0	0	0	1,372	291
99.02	Foundation	0	10	0	0	0	0	0	0	0	0	16,053	3,401
99.03	Non Reimbursable Meals	0	0	0	0	0	0	0	0	0	0	0	0
99.04	Community Health	0	1,077	0	0	0	0	0	0	0	0	36,273	7,684
99.05		0	0	0	0	0	0	0	0	0	0	0	0
100.00		0	0	0	0	0	0	0	0	0	0	0	0
100.01		0	0	0	0	0	0	0	0	0	0	0	0
100.02		0	0	0	0	0	0	0	0	0	0	0	0
100.03		0	0	0	0	0	0	0	0	0	0	0	0
100.04		0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	0	641,263	0	4,126,898	721,403							

Provider Name:
MARK TWAIN ST. JOSEPH'S HOSPITAL

Fiscal Period Ended:
AUGUST 5, 2010

	TRIAL BALANCE EXPENSES	MAINT & REPAIRS 7.00	OPER PLANT 8.00	LAUNDRY & LINEN 9.00	HOUSEKEEP 10.00	DIETARY 11.00	CAFE 12.00	MAINT OF PERSONNEL 13.00	NURSING ADMIN 14.00	CENTRAL SERVICE & SUPPLY 15.00	PHARMACY 16.00	MEDICAL RECORDS & LIBRARY 17.00	SOCIAL SERVICE 18.00
ANCILLARY COST CENTERS													
37.00	Operating Room	12,620	9,030	8,162	10,399	0	7,021	0	19,404	12,398	1,656	18,901	0
38.00	Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00	Delivery Room and Labor Room	0	0	0	0	0	0	0	0	0	0	0	0
40.00	Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
41.00	Radiology - Diagnostic	6,951	4,973	1,723	5,727	0	6,430	0	0	719	4	27,442	0
41.01		0	0	0	0	0	0	0	0	0	0	0	0
41.02		0	0	0	0	0	0	0	0	0	0	0	0
42.00	Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
43.00	Radioisotope	0	0	0	0	0	0	0	0	0	0	0	0
44.00	Laboratory	4,235	3,030	0	3,489	0	5,880	0	0	254	0	12,103	0
44.01	Pathological Lab	0	0	0	0	0	0	0	0	0	0	0	0
46.00	Whole Blood	225	161	0	185	0	0	0	0	0	0	237	0
47.00	Blood Storing and Processing	0	0	0	0	0	0	0	0	0	0	0	0
48.00	Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00	Respiratory Therapy	650	465	0	535	0	2,205	0	0	0	0	1,720	0
50.00	Physical Therapy	3,919	2,804	2,122	3,229	0	2,277	0	3,652	82	0	1,729	0
51.00	Occupational Therapy	464	332	0	382	0	325	0	0	0	0	340	0
52.00	Speech Pathology	0	0	0	0	0	0	0	0	0	0	103	0
53.00	Electrocardiology	0	0	0	0	0	428	0	0	31	0	1,707	0
53.01	Cardiac Rehab	2,354	1,684	0	1,940	0	424	0	580	86	0	440	0
55.00	Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	3,596	0	2,962	0
55.30	Impl. Dev. Charged to Patients	0	0	0	0	0	0	0	0	12,554	0	1,311	0
56.00	Drugs Charged to Patients	0	0	0	0	0	0	0	0	5	89,342	4,868	0
58.00	ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
59.00		0	0	0	0	0	0	0	0	0	0	0	0
59.01		0	0	0	0	0	0	0	0	0	0	0	0
59.02		0	0	0	0	0	0	0	0	0	0	0	0
59.03		0	0	0	0	0	0	0	0	0	0	0	0
60.00	Clinic	0	0	0	0	0	135	0	0	63	62	0	0
60.01	Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0	0
61.00	Emergency	6,514	4,661	6,923	5,368	0	5,389	0	23,029	592	431	8,854	0
62.00	Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
63.50	Rural Health Clinic	5,536	3,961	588	0	0	41	0	0	53	0	285	0
63.51	Rural Health Clinic 2	9,899	7,083	1,144	0	0	113	0	0	59	0	1,083	0
63.52	Rural Health Clinic 3	7,017	5,021	1,981	0	0	122	0	0	322	37	1,397	0
63.53	Rural Health Clinic 4	7,333	5,247	1,089	0	0	63	0	0	142	19	576	0
63.54	RHC V	4,277	3,060	0	0	0	2,390	0	0	48	17	545	0
86.00		0	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTER													
96.00	Gift, Flower, Coffee Shop & Canteen	446	319	0	367	0	0	0	0	0	0	0	0
96.01	Community Health	594	425	0	489	0	41	0	0	0	0	0	0
96.02	Thrift Shop	0	0	0	0	0	0	0	0	0	0	0	0
98.00	Physicians' Private Offices	0	0	0	0	0	573	0	118	0	0	0	0
99.01	Silver Service/Lifeline	0	0	0	0	0	14	0	0	0	0	0	0
99.02	Foundation	126	90	0	104	0	257	0	0	0	0	0	0
99.03	Non Reimbursable Meals	0	0	0	0	2,365	0	0	0	0	0	0	0
99.04	Community Health	137	98	0	113	0	108	0	0	0	0	0	0
99.05		0	0	0	0	0	0	0	0	0	0	0	0
100.00		0	0	0	0	0	0	0	0	0	0	0	0
100.01		0	0	0	0	0	0	0	0	0	0	0	0
100.02		0	0	0	0	0	0	0	0	0	0	0	0
100.03		0	0	0	0	0	0	0	0	0	0	0	0
100.04		0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	112,320	80,365	38,694	63,058	87,763	56,524	0	106,508	33,143	92,269	99,886	52,285

Provider Name:
MARK TWAIN ST. JOSEPH'S HOSPITAL

Fiscal Period Ended:
AUGUST 5, 2010

TRIAL BALANCE EXPENSES	ALLOC COST 19.00	ALLOC COST 19.02	ALLOC COST 19.03	NON-PHYSICIAN ANESTH 20.00	NURSING SCHOOL 21.00	INT & RES SALARY & FRINGES 22.00	INT & RES PROGRAM 23.00	PARAMED EDUCAT 24.00	SUBTOTAL 25.00	POST	TOTAL COST 27.00
										STEP-DOWN ADJUSTMENT 26.00	
ANCILLARY COST CENTERS											
37.00 Operating Room	0	0	0	0	0	0	0	0	491,987		491,987
38.00 Recovery Room	0	0	0	0	0	0	0	0	0		0
39.00 Delivery Room and Labor Room	0	0	0	0	0	0	0	0	0		0
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0		0
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	450,482		450,482
41.01	0	0	0	0	0	0	0	0	0		0
41.02	0	0	0	0	0	0	0	0	0		0
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0		0
43.00 Radioisotope	0	0	0	0	0	0	0	0	0		0
44.00 Laboratory	0	0	0	0	0	0	0	0	362,911		362,911
44.01 Pathological Lab	0	0	0	0	0	0	0	0	0		0
46.00 Whole Blood	0	0	0	0	0	0	0	0	16,218		16,218
47.00 Blood Storing and Processing	0	0	0	0	0	0	0	0	0		0
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0		0
49.00 Respiratory Therapy	0	0	0	0	0	0	0	0	85,740		85,740
50.00 Physical Therapy	0	0	0	0	0	0	0	0	91,863		91,863
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	16,518		16,518
52.00 Speech Pathology	0	0	0	0	0	0	0	0	3,659		3,659
53.00 Electrocardiology	0	0	0	0	0	0	0	0	10,468		10,468
53.01 Cardiac Rehab	0	0	0	0	0	0	0	0	31,885		31,885
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	43,211		43,211
55.30 Impl. Dev. Charged to Patients	0	0	0	0	0	0	0	0	101,758		101,758
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	176,571		176,571
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0		0
59.00	0	0	0	0	0	0	0	0	0		0
59.01	0	0	0	0	0	0	0	0	0		0
59.02	0	0	0	0	0	0	0	0	0		0
59.03	0	0	0	0	0	0	0	0	0		0
60.00 Clinic	0	0	0	0	0	0	0	0	2,608		2,608
60.01 Other Clinic Services	0	0	0	0	0	0	0	0	0		0
61.00 Emergency	0	0	0	0	0	0	0	0	375,488		375,488
62.00 Observation Beds	0	0	0	0	0	0	0	0	0		0
63.50 Rural Health Clinic	0	0	0	0	0	0	0	0	85,608		85,608
63.51 Rural Health Clinic 2	0	0	0	0	0	0	0	0	214,321		214,321
63.52 Rural Health Clinic 3	0	0	0	0	0	0	0	0	231,808		231,808
63.53 Rural Health Clinic 4	0	0	0	0	0	0	0	0	113,176		113,176
63.54 RHC V	0	0	0	0	0	0	0	0	128,164		128,164
86.00	0	0	0	0	0	0	0	0	0		0
NONREIMBURSABLE COST CENTER											
96.00 Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	2,195		2,195
96.01 Community Health	0	0	0	0	0	0	0	0	3,994		3,994
96.02 Thrift Shop	0	0	0	0	0	0	0	0	43,543		43,543
98.00 Physicians' Private Offices	0	0	0	0	0	0	0	0	14,776		14,776
99.01 Silver Service/Lifeline	0	0	0	0	0	0	0	0	1,676		1,676
99.02 Foundation	0	0	0	0	0	0	0	0	20,031		20,031
99.03 Non Reimbursable Meals	0	0	0	0	0	0	0	0	2,365		2,365
99.04 Community Health	0	0	0	0	0	0	0	0	44,414		44,414
99.05	0	0	0	0	0	0	0	0	0		0
100.00	0	0	0	0	0	0	0	0	0		0
100.01	0	0	0	0	0	0	0	0	0		0
100.02	0	0	0	0	0	0	0	0	0		0
100.03	0	0	0	0	0	0	0	0	0		0
100.04	0	0	0	0	0	0	0	0	0		0
TOTAL	0	0	0	0	0	0	0	0	4,126,898	0	4,126,898

STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:
MARK TWAIN ST. JOSEPH'S HOSPITAL

Fiscal Period Ended:
AUGUST 5, 2010

	EMP BENE (GROSS SALARIES)	STAT	ADM & GEN (ACCUM COST)	MAINT & REPAIRS (SQ FT)							
	5.00	6.01	6.02	6.03	6.04	6.05	6.06	6.07	6.08		7.00
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)		(Adj)
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)		(Adj)
ANCILLARY COST CENTERS											
37.00	Operating Room	138,546								323,804	6,798
38.00	Recovery Room									0	
39.00	Delivery Room and Labor Room									0	
40.00	Anesthesiology									0	
41.00	Radiology - Diagnostic	151,197								327,201	3,744
41.01										0	
41.02										0	
42.00	Radiology - Therapeutic									0	
43.00	Radioisotope									0	
44.00	Laboratory	113,237								275,550	2,281
44.01	Pathological Lab									0	
46.00	Whole Blood									12,717	121
47.00	Blood Storing and Processing									0	
48.00	Intravenous Therapy									0	
49.00	Respiratory Therapy	46,361								66,152	350
50.00	Physical Therapy	38,228								59,453	2,111
51.00	Occupational Therapy	8,363								12,109	250
52.00	Speech Pathology									2,935	
53.00	Electrocardiology	4,527								6,850	
53.01	Cardiac Rehab	11,082								20,116	1,268
55.00	Medical Supplies Charged to Patients									30,246	
55.30	Impl. Dev. Charged to Patients									72,529	
56.00	Drugs Charged to Patients									67,960	
58.00	ASC (Non-Distinct Part)									0	
59.00										0	
59.01										0	
59.02										0	
59.03										0	
60.00	Clinic	1,077								1,937	
60.01	Other Clinic Services									0	
61.00	Emergency	171,993								258,886	3,509
62.00	Observation Beds									0	
63.50	Rural Health Clinic	41,455								62,008	2,982
63.51	Rural Health Clinic 2	90,078								160,865	5,332
63.52	Rural Health Clinic 3	92,211								178,169	3,780
63.53	Rural Health Clinic 4	35,891								81,454	3,950
63.54	RHC V	57,470								97,230	2,304
86.00										0	
NONREIMBURSABLE COST CENTERS											
96.00	Gift, Flower, Coffee Shop & Canteen									878	240
96.01	Community Health	883								2,018	320
96.02	Thrift Shop	18,021								35,932	
98.00	Physicians' Private Offices	5,890								11,623	
99.01	Silver Service/Lifeline	136								1,372	
99.02	Foundation	30								16,053	68
99.03	Non Reimbursable Meals									0	
99.04	Community Health	3,181								36,273	74
99.05										0	
100.00										0	
100.01										0	
100.02										0	
100.03										0	
100.04										0	
TOTAL	1,893,904	0	0	0	0	0	0	0	0	3,405,495	60,502
COST TO BE ALLOCATED	641,263	0	0	0	0	0	0	0	0	721,403	112,320
UNIT COST MULTIPLIER - SCH 8	0.338593	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.211835	1.856463

Provider Name:
MARK TWAIN ST. JOSEPH'S HOSPITAL

Fiscal Period Ended:
AUGUST 5, 2010

	OPER PLANT (SQ FT) 8.00 (Adj) (Adj)	LAUNDRY & LINEN (LB LNDRY) 9.00 (Adj) (Adj)	HOUSE-KEEPING (SQ FT) 10.00 (Adj) (Adj)	DIETARY (MEALS SERVED) 11.00 (Adj) (Adj)	CAFETERIA (FTEs) 12.00 (Adj) (Adj)	MAINT OF PERSONNEL (# HOUSED) 13.00 (Adj) (Adj)	NURSING ADMIN (NURSE HR) 14.00 (Adj) (Adj)	CENT SERV & SUPPLY (CST REQ) 15.00 (Adj) (Adj)	PHARMACY (COSTS REQUIS) 16.00 (Adj) (Adj)	MED REC (TIME SPENT) 17.00 (Adj) (Adj)	SOC SERV (PATIENT DAYS) 18.00 (Adj) (Adj)	STAT 19.00 (Adj) (Adj)	
ANCILLARY COST CENTERS													
37.00	Operating Room	6,798	3,704	6,798		1,557		2,141	71,627	1,302	2,344,711		
38.00	Recovery Room												
39.00	Delivery Room and Labor Room												
40.00	Anesthesiology												
41.00	Radiology - Diagnostic	3,744	782	3,744		1,426		4,152		3	3,404,173		
41.01													
41.02													
42.00	Radiology - Therapeutic												
43.00	Radioisotope												
44.00	Laboratory	2,281		2,281		1,304		1,466			1,501,345		
44.01	Pathological Lab												
46.00	Whole Blood	121		121							29,400		
47.00	Blood Storing and Processing												
48.00	Intravenous Therapy												
49.00	Respiratory Therapy	350		350		489					213,366		
50.00	Physical Therapy	2,111	963	2,111		505	403	476			214,461		
51.00	Occupational Therapy	250		250		72					42,233		
52.00	Speech Pathology										12,730		
53.00	Electrocardiology					95		181			211,765		
53.01	Cardiac Rehab	1,268		1,268		94	64	496			54,622		
55.00	Medical Supplies Charged to Patients							20,775			367,393		
55.30	Impl. Dev. Charged to Patients							72,529			162,633		
56.00	Drugs Charged to Patients							27	70,251		603,879		
58.00	ASC (Non-Distinct Part)												
59.00													
59.01													
59.02													
59.03													
60.00	Clinic					30		366		49			
60.01	Other Clinic Services												
61.00	Emergency	3,509	3,142	3,509		1,195	2,541	3,423	339		1,098,341		
62.00	Observation Beds												
63.50	Rural Health Clinic	2,982	267			9		309			35,401		
63.51	Rural Health Clinic 2	5,332	519			25		340			134,320		
63.52	Rural Health Clinic 3	3,780	899			27		1,858	29		173,280		
63.53	Rural Health Clinic 4	3,950	494			14		818	15		71,419		
63.54	RHC V	2,304				530		276	13		67,623		
86.00													
NONREIMBURSABLE COST CENTERS													
96.00	Gift, Flower, Coffee Shop & Canteen	240		240									
96.01	Community Health	320		320		9							
96.02	Thrift Shop												
98.00	Physicians' Private Offices					127	13						
99.01	Silver Service/Lifeline					3							
99.02	Foundation	68		68		57							
99.03	Non Reimbursable Meals						149						
99.04	Community Health	74		74		24							
99.05													
100.00													
100.01													
100.02													
100.03													
100.04													
	TOTAL	60,502	17,560	41,223	5,529	12,535	0	11,752	191,477	72,553	12,390,862	480	0
	COST TO BE ALLOCATED	80,365	38,694	63,058	87,763	56,524	0	106,508	33,143	92,269	99,886	52,285	0
	UNIT COST MULTIPLIER - SCH 8	1.328308	2.203515	1.529684	15.873200	4.509256	0.000000	9.062954	0.173089	1.271748	0.008061	108.927170	0.000000

Provider Name:
MARK TWAIN ST. JOSEPH'S HOSPITAL

Fiscal Period Ended:
AUGUST 5, 2010

	STAT	STAT	NONPHY ANESTH (ASG TIME)	NURSE SCHOOL (ASG TIME)	I&R-SAL & FRINGES (ASG TIME)	I&R-PRG COST (ASG TIME)	PARAMED EDUCAT (ASG TIME)
	19.02	19.03	20.00	21.00	22.00	23.00	24.00
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
GENERAL SERVICE COST CENTERS							
1.00							
2.00							
3.00							
4.00							
4.01							
4.02							
4.03							
4.04							
4.05							
4.06							
4.07							
4.08							
5.00							
6.01							
6.02							
6.03							
6.04							
6.05							
6.06							
6.07							
6.08							
6.00							
7.00							
8.00							
9.00							
10.00							
11.00							
12.00							
13.00							
14.00							
15.00							
16.00							
17.00							
18.00							
19.00							
19.02							
19.03							
20.00							
21.00							
22.00							
23.00							
24.00							
INPATIENT ROUTINE COST CENTERS							
25.00							
26.00							
27.00							
28.00							
29.00							
30.00							
31.00							
32.00							
33.00							
34.00							
35.00							
36.00							
36.01							
36.02							

TRIAL BALANCE OF EXPENSES

Provider Name:
MARK TWAIN ST. JOSEPH'S HOSPITAL

Fiscal Period Ended:
AUGUST 5, 2010

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	GENERAL SERVICE COST CENTERS			
1.00	Old Cap Rel Costs-Bldg & Fixtures	\$	\$ 0	\$ 0
2.00	Old Cap Rel Costs-Movable Equipment		0	0
3.00	New Cap Rel Costs-Bldg & Fixtures	84,617	51,958	136,575
4.00	New Cap Rel Costs-Movable Equipment	109,901	0	109,901
4.01			0	0
4.02			0	0
4.03			0	0
4.04			0	0
4.05			0	0
4.06			0	0
4.07			0	0
4.08			0	0
5.00	Employee Benefits	746,148	(107,643)	638,505
6.01	Non-Patient Telephones		0	0
6.02	Data Processing		0	0
6.03	Purchasing/Receiving		0	0
6.04	Patient Admitting		0	0
6.05	Patient Business Office		0	0
6.06			0	0
6.07			0	0
6.08			0	0
6.00	Administrative and General	835,776	(222,276)	613,500
7.00	Maintenance and Repairs	68,282	0	68,282
8.00	Operation of Plant	66,317	0	66,317
9.00	Laundry and Linen Service	11,480	16,544	28,024
10.00	Housekeeping	39,154	0	39,154
11.00	Dietary	45,488	0	45,488
12.00	Cafeteria		0	0
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	64,244	0	64,244
15.00	Central Services & Supply	11,502	0	11,502
16.00	Pharmacy	56,683	0	56,683
17.00	Medical Records and Library	52,719	0	52,719
18.00	Social Service	28,745	0	28,745
19.00			0	0
19.02			0	0
19.03			0	0
20.00			0	0
21.00	Nursing School		0	0
22.00	Intern & Res Service-Salary & Fringes		0	0
23.00	Intern & Res Other Program		0	0
24.00	Paramedical Ed Program		0	0
	INPATIENT ROUTINE COST CENTERS			
25.00	Adults & Pediatrics	269,758	0	269,758
26.00	Intensive Care Unit	148,477	0	148,477
27.00	Coronary Care Unit		0	0
28.00	Neonatal Intensive Care Unit		0	0
29.00	Surgical Intensive Care		0	0
30.00	Subprovider I		0	0
31.00	Subprovider II		0	0
32.00			0	0
33.00	Nursery		0	0
34.00	Medicare Certified Nursing Facility		0	0
35.00	Distinct Part Nursing Facility		0	0
36.00	Adult Subacute Care Unit		0	0
36.01	Subacute Care Unit II		0	0
36.02	Transitional Care Unit		0	0

TRIAL BALANCE OF EXPENSES

Provider Name:
MARK TWAIN ST. JOSEPH'S HOSPITAL

Fiscal Period Ended:
AUGUST 5, 2010

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
37.00	Operating Room	\$ 252,514	\$ (490)	\$ 252,024
38.00	Recovery Room		0	0
39.00	Delivery Room and Labor Room		0	0
40.00	Anesthesiology		0	0
41.00	Radiology - Diagnostic	262,825	(515)	262,310
41.01			0	0
41.02			0	0
42.00	Radiology - Therapeutic		0	0
43.00	Radioisotope		0	0
44.00	Laboratory	223,699	5,165	228,864
44.01	Pathological Lab		0	0
46.00	Whole Blood	12,274	0	12,274
47.00	Blood Storing and Processing		0	0
48.00	Intravenous Therapy		0	0
49.00	Respiratory Therapy	49,174	0	49,174
50.00	Physical Therapy	38,787	0	38,787
51.00	Occupational Therapy	8,363	0	8,363
52.00	Speech Pathology	2,935	0	2,935
53.00	Electrocardiology	5,317	0	5,317
53.01	Cardiac Rehab	11,725	0	11,725
55.00	Medical Supplies Charged to Patients	30,246	0	30,246
55.30	Impl. Dev. Charged to Patients	72,529	0	72,529
56.00	Drugs Charged to Patients	67,960	0	67,960
58.00	ASC (Non-Distinct Part)		0	0
59.00			0	0
59.01			0	0
59.02			0	0
59.03			0	0
60.00	Clinic	16,955	(15,383)	1,572
60.01	Other Clinic Services		0	0
61.00	Emergency	187,813	0	187,813
62.00	Observation Beds		0	0
63.50	Rural Health Clinic	27,417	16,053	43,470
63.51	Rural Health Clinic 2	55,132	55,727	110,859
63.52	Rural Health Clinic 3	75,671	57,448	133,119
63.53	Rural Health Clinic 4	50,086	13,252	63,338
63.54	RHC V	43,188	31,105	74,293
86.00			0	0
	SUBTOTAL	\$ 4,133,901	\$ (99,055)	\$ 4,034,846
	NONREIMBURSABLE COST CENTERS			
96.00	Gift, Flower, Coffee Shop & Canteen		0	0
96.01	Community Health	548	0	548
96.02	Thrift Shop	29,830	0	29,830
98.00	Physicians' Private Offices	9,629	0	9,629
99.01	Silver Service/Lifeline	1,326	0	1,326
99.02	Foundation	15,794	0	15,794
99.03	Non Reimbursable Meals		0	0
99.04	Community Health	34,925	0	34,925
99.05			0	0
100.00			0	0
100.01			0	0
100.02			0	0
100.03			0	0
100.04			0	0
100.99	SUBTOTAL	\$ 92,052	\$ 0	\$ 92,052
101	TOTAL	\$ 4,225,953	\$ (99,055)	\$ 4,126,898

(To Schedule 8)

Provider Name:
 MARK TWAIN ST. JOSEPH'S HOSPITAL

Fiscal Period Ended:
 AUGUST 5, 2010

	TOTAL ADJ (Page 1 & 2)	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9	AUDIT ADJ 10	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
ANCILLARY COST CENTERS													
37.00 Operating Room	(490)							(490)					
38.00 Recovery Room	0												
39.00 Delivery Room and Labor Room	0												
40.00 Anesthesiology	0												
41.00 Radiology - Diagnostic	(515)							(515)					
41.01	0												
41.02	0												
42.00 Radiology - Therapeutic	0												
43.00 Radioisotope	0												
44.00 Laboratory	5,165		(16,215)		20,083			1,297					
44.01 Pathological Lab	0												
46.00 Whole Blood	0												
47.00 Blood Storing and Processing	0												
48.00 Intravenous Therapy	0												
49.00 Respiratory Therapy	0												
50.00 Physical Therapy	0												
51.00 Occupational Therapy	0												
52.00 Speech Pathology	0												
53.00 Electrocardiology	0												
53.01 Cardiac Rehab	0												
55.00 Medical Supplies Charged to Patients	0												
55.30 Impl. Dev. Charged to Patients	0												
56.00 Drugs Charged to Patients	0												
58.00 ASC (Non-Distinct Part)	0												
59.00	0												
59.01	0												
59.02	0												
59.03	0												
60.00 Clinic	(15,383)		(15,383)										
60.01 Other Clinic Services	0												
61.00 Emergency	0												
62.00 Observation Beds	0												
63.50 Rural Health Clinic	16,053								16,053				
63.51 Rural Health Clinic 2	55,727								55,727				
63.52 Rural Health Clinic 3	57,448								57,448				
63.53 Rural Health Clinic 4	13,252								13,252				
63.54 RHC V	31,105								31,105				
86.00	0												
NONREIMBURSABLE COST CENTERS													
96.00 Gift, Flower, Coffee Shop & Canteen	0												
96.01 Community Health	0												
96.02 Thrift Shop	0												
98.00 Physicians' Private Offices	0												
99.01 Silver Service/Lifeline	0												
99.02 Foundation	0												
99.03 Non Reimbursable Meals	0												
99.04 Community Health	0												
99.05	0												
100.00	0												
100.01	0												
100.02	0												
100.03	0												
100.04	0												
101.00 TOTAL	<u>(\$99,055)</u>	<u>271,126</u>	<u>(643,221)</u>	<u>8,477</u>	<u>94,554</u>	<u>31,645</u>	<u>(34,320)</u>	<u>(901)</u>	<u>173,585</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Provider Name							Fiscal Period		Provider NPI		Adjustments
MARK TWAIN ST. JOSEPH'S HOSPITAL							JULY 1, 2010 THROUGH AUGUST 5, 2010		1508968819		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.					
MEMORANDUM ADJUSTMENTS											
1	1	E-3	III	XIX	50.00	1	Medi-Cal Cost Reduction To adjust the reported cost reduction for proper cost finding. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	(\$32,053)	\$32,053	\$0	
2	1	E-3	III	XIX	50.01	1	Provider Based Physician Cost Provider Based Physician (PBP) cost was reported after step-down, Worksheet E-3, Line 50.01. Provider does not combine bill. Therefore, actual data will not be entered on schedule 7.				

Provider Name			Fiscal Period				Provider NPI		Adjustments	
MARK TWAIN ST. JOSEPH'S HOSPITAL			JULY 1, 2010 THROUGH AUGUST 5, 2010				1508968819		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>ADJUSTMENTS TO REPORTED COSTS</u>										
3	10A	A			3.00	7	New Capital Related Costs-Buildings and Fixtures	\$84,617	\$51,958	\$136,575
	10A	A			5.00	7	Employee Benefits	746,148	73,652	819,800 *
	10A	A			6.00	7	Administrative and General	835,776	145,516	981,292 *
							To include home office costs to agree with the Catholic Healthcare West Home Office Audit Report for fiscal year ended June 30, 2011 in conjunction with adjustment 4. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304			
4	10A	A			5.00	7	Employee Benefits	* \$819,800	(\$189,772)	\$630,028 *
	10A	A			6.00	7	Administrative and General	* 981,292	(412,345)	568,947 *
	10A	A			9.00	7	Laundry and Linen Service	11,480	(9,506)	1,974 *
	10A	A			44.00	7	Laboratory	223,699	(16,215)	207,484 *
	10A	A			60.00	7	Clinic	16,955	(15,383)	1,572
							To eliminate the provider's home office allocation cost for proper cost determination in conjunction with adjustments 3,5,6, and 7. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			
5	10A	A			5.00	7	Employee Benefits	* \$630,028	\$8,477	\$638,505
							To include home office costs to agree with the filed Catholic Healthcare West, Workers' Compensation Trust Cost Report for fiscal year ended June 30, 2011 in conjunction with adjustment 4. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304			
6	10A	A			6.00	7	Administrative and General	* \$568,947	\$48,421	\$617,368 *
	10A	A			9.00	7	Laundry and Linen Service	* 1,974	26,050	28,024
	10A	A			44.00	7	Laboratory	* 207,484	20,083	227,567 *
							To include home office costs to agree with the St. Joseph's Medical Center Home Office Cost Report for fiscal year ended June 30, 2011 in conjunction with adjustment 4. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304			

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
MARK TWAIN ST. JOSEPH'S HOSPITAL							JULY 1, 2010 THROUGH AUGUST 5, 2010		1508968819		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			6.00	7	Administrative and General	*	\$617,368		
7							To include home office costs to agree with the cost report filed by Catholic Healthcare West, HPL Trust, for fiscal year ended June 30, 2011 in conjunction with adjustment 4. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304			\$31,645	
8							To eliminate interest due to insufficient documentation that the borrowing was necessary, proper, reasonable, and related to patient care. 42 CFR 413.20, 413.24, 413.134(b)(3)(G), and 413.53 CMS Pub. 15-1, Sections 104.10, 202.1, 202.2, 2300, and 2304			(34,320) (\$2,675)	\$614,693 *
9	10A	A			6.00	7	Administrative and General	*	\$614,693	(\$1,193)	\$613,500
	10A	A			37.00	7	Operating Room		252,514	(490)	252,024
	10A	A			41.00	7	Radiology-Diagnostic		262,825	(515)	262,310
	10A	A			44.00	7	Laboratory	*	227,567	1,297	228,864
							To reconcile the reported expenses to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				
10	10A	A			63.50	7	Rural Health Clinic		\$27,417	\$16,053	\$43,470
	10A	A			63.51	7	Rural Health Clinic 2		55,132	55,727	110,859
	10A	A			63.52	7	Rural Health Clinic 3		75,671	57,448	133,119
	10A	A			63.53	7	Rural Health Clinic 4		50,086	13,252	63,338
	10A	A			63.54	7	RHC V		43,188	31,105	74,293
							To reverse the provider's elimination of expenses for proper cost finding. 42 CFR 413.20, 413.24, and 413.9 CMS Pub. 15-1, Sections 2300 and 2304 CMS Pub. 15-2, Sections 3613				

*Balance carried forward from prior/to subsequent adjustments

Provider Name				Fiscal Period				Provider NPI		Adjustments
MARK TWAIN ST. JOSEPH'S HOSPITAL				JULY 1, 2010 THROUGH AUGUST 5, 2010				1508968819		16
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Work Sheet		Cost Report		Line				
		Part	Title							
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT										
11	4	D-1	I	XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics	74	(4)	70 *
	4A	D-1	II	XIX	43.00	4	Medi-Cal Days - Intensive Care Unit	22	(5)	17 *
12	6	D-4		XIX	37.00	2	Medi-Cal Ancillary Charges - Operating Room	\$2,478	\$11,821	\$14,299
	6	D-4		XIX	41.00	2	Medi-Cal Ancillary Charges - Radiology - Diagnostic	101,351	(48,715)	52,636
	6	D-4		XIX	44.00	2	Medi-Cal Ancillary Charges - Laboratory	65,212	(15,642)	49,570
	6	D-4		XIX	46.00	2	Medi-Cal Ancillary Charges - Whole Blood and Packed Red Blood	771	13	784
	6	D-4		XIX	49.00	2	Medi-Cal Ancillary Charges - Respiratory Therapy	43,185	(18,955)	24,230
	6	D-4		XIX	50.00	2	Medi-Cal Ancillary Charges - Physical Therapy	15,596	(7,049)	8,547
	6	D-4		XIX	51.00	2	Medi-Cal Ancillary Charges - Occupational Therapy	10,295	(6,647)	3,648
	6	D-4		XIX	52.00	2	Medi-Cal Ancillary Charges - Speech Pathology	11,442	(11,442)	0
	6	D-4		XIX	53.00	2	Medi-Cal Ancillary Charges - Electrocardiology	6,041	11,587	17,628
	6	D-4		XIX	55.00	2	Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients	21,942	(16,293)	5,649
	6	D-4		XIX	56.00	2	Medi-Cal Ancillary Charges - Drugs Charged to Patients	84,555	(25,462)	59,093
	6	D-4		XIX	61.00	2	Medi-Cal Ancillary Charges - Emergency	41,786	(2,350)	39,436
	6	D-4		XIX	101.00	2	Medi-Cal Ancillary Charges - Total	404,654	(129,134)	275,520
13	2	E-3	III	XIX	10.00	1	Medi-Cal Routine Service Charges	\$312,742	(\$9,602)	\$303,140
	2	E-3	III	XIX	11.00	1	Medi-Cal Ancillary Service Charges	404,654	(129,134)	275,520
14	3	E-3	III	XIX	33.00	1	Medi-Cal Deductibles	\$0	\$333	\$333
15	1	E-3	III	XIX	57.00	1	Medi-Cal Interim Payments	\$232,435	(\$26,133)	\$206,302
<p>To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary Payment Data:</p> <p>Service Period: July 1, 2010 through August 5, 2010</p> <p>Payment Period: July 1, 2010 through September 15, 2013</p> <p>Report Date: September 24, 2013</p> <p>42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139</p> <p>CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408</p> <p>CCR, Title 22, Sections 51173, 51511, 51541, and 51542</p>										

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments
MARK TWAIN ST. JOSEPH'S HOSPITAL							JULY 1, 2010 THROUGH AUGUST 5, 2010			1508968819		16
Report References										As Reported	Increase (Decrease)	As Adjusted
Cost Report												
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.	Explanation of Audit Adjustments					
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT												
16	4	D-1	I	XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics	*	70.00	(1.25)	68.75	
	4A	D-1	II	XIX	43.00	4	Medi-Cal Days - Intensive Care Unit	*	17.00	(0.25)	16.75	
							To eliminate Medi-Cal routine days for billed Medi-Cal days by 25%, for claims submitted during the 7th through 9th month (RAD Code 475) after the month of service, respectively. W&I Code 14115					

*Balance carried forward from prior/to subsequent adjustments