

**REPORT
ON THE
COST REPORT REVIEW**

**JOHN MUIR MEDICAL CENTER – WALNUT CREEK
WALNUT CREEK, CALIFORNIA
PROVIDER NUMBER: ZZR00180F AND
NPI NUMBER: 1740215219**

**FISCAL PERIOD ENDED
DECEMBER 31, 2008**

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

**Section Chief: Louise Wong
Audit Supervisor: Diana Dong
Auditor: Christine Cao**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

August 25, 2011

George Fan
Reimbursement Manager
John Muir/Mt. Diablo Health System
1400 Treat Boulevard
Walnut Creek, CA 94597-2142

PROVIDER: JOHN MUIR MEDICAL CENTER – WALNUT CREEK
PROVIDER NO. ZZR00180F AND NPI NO. 1740215219
FISCAL PERIOD ENDED DECEMBER 31, 2008

We have examined the provider's Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the audited settlement for the fiscal period due the provider in the amount of \$2,238,385 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. Summary of Reductions for AB 5 and AB 1183
4. Audit Adjustments Schedule

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

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

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

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

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

United States Postal Service (USPS)

Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
P.O. Box 997413
Sacramento, CA 95899-7413

Courier (UPS, FedEx, etc.)

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

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

If you have questions regarding this report, you may call the Audits Section—Richmond at (510) 620-3100.

Original Signed by

Louise Wong, Chief
Audits Section—Richmond
Financial Audits Branch

Certified

SUMMARY OF FINDINGS

Provider Name:
JOHN MUIR MEDICAL CENTER - WALNUT CREEK

Fiscal Period Ended:
DECEMBER 31, 2008

	SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1) Provider No. ZZR00180F		
Reported	\$ 3,074,549	
Net Change	\$ (836,164)	
Audited Amount Due Provider (State)	\$ 2,238,385	
2. Subprovider I (SCHEDULE 1-1) Provider No.		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
3. Subprovider II (SCHEDULE 1-2) Provider No.		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
4. Medi-Cal Contract Cost (CONTRACT SCH 1) Provider No.		
Reported		\$ 0
Net Change		\$ 0
Audited Cost		\$ 0
Audited Amount Due Provider (State)	\$ 0	
5. Distinct Part Nursing Facility (DPNF SCH 1) Provider No.		
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 No.		
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 No.		
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)	\$ 2,238,385	
9. Total Medi-Cal Cost		\$ 0

SUMMARY OF FINDINGS

Provider Name:
JOHN MUIR MEDICAL CENTER - WALNUT CREEK

Fiscal Period Ended:
DECEMBER 31, 2008

		SETTLEMENT	COST
10. Subacute (SUBACUTE SCH 1-1) Provider No.	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 No.	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
12. Rural Health Clinic (RHC 95-210 SCH 1) Provider No.	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
13. Rural Health Clinic (RHC 95-210 SCH 1-1) Provider No.	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
14. County Medical Services Program (CMSP SCH 1) Provider No.	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
15. Transitional Care (TC SCH 1) Provider No.	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)		\$ 2,238,385	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
JOHN MUIR MEDICAL CENTER - WALNUT CREEK

Fiscal Period Ended:
DECEMBER 31, 2008

Provider No.
ZZR00180F

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ <u>17,025,924</u>	\$ <u>20,921,061</u>
2. Excess Reasonable Cost Over Charges (Schedule 2)	\$ <u>0</u>	\$ <u>0</u>
3. Medi-Cal Inpatient Hospital Based Physician Services	\$ <u>0</u>	\$ <u>N/A</u>
4. Other Adjustment - Protested Amount for AB 1183 (Adj 57)	\$ <u>(1,398,209)</u>	\$ <u>0</u>
5. TOTAL COST-Reimbursable to Provider (Lines 1 through 4)	\$ <u>15,627,715</u>	\$ <u>20,921,061</u>
6. Interim Payments (Adj 57)	\$ <u>(12,553,166)</u>	\$ <u>(16,342,749)</u>
7. Balance Due Provider (State)	\$ <u>3,074,549</u>	\$ <u>4,578,312</u>
8. Duplicate Payments	\$ <u>0</u>	\$ <u>0</u>
9. Total Noncontract AB 5 and AB 1183 Reductions (Sch A)	\$ <u>0</u>	\$ <u>(2,339,927)</u>
10.	\$ <u>0</u>	\$ <u>0</u>
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ <u><u>3,074,549</u></u>	\$ <u><u>2,238,385</u></u>

(To Summary of Findings)

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT
AB 5 AND AB 1183
SUMMARY OF REDUCTIONSProvider Name:
JOHN MUIR MEDICAL CENTER - WALNUT CREEKFiscal Period Ended:
DECEMBER 31, 2008Provider No.
ZZR00180F

1. 10% Reduction for Noncontract Services from 07/01/08 - 09/30/08 (AB 5 Schedule A-1)	\$ <u>479,679</u>
2. Reduction for Noncontract Services from 10/01/08 - 04/05/09 (AB 1183 Schedule A-2)	<u>1,860,248</u>
3. 10% Reduction for Noncontract Services from 04/06/09 - MM/DD/YY (AB 5 Schedule A-3)	<u>0</u>
4. 10% Reduction for HFPAs from 07/01/08 - MM/DD/YY (AB 5 Schedule A-4)	<u>0</u>
5. 10% Reduction for Rural Health Hospitals from 07/01/08 - 10/31/08 (AB 5 Schedule A-5)	<u>0</u>
6. Total Noncontract AB 5 and AB 1183 Reductions	\$ <u>2,339,927</u> (To Schedule 1, Ln 9)

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT
NONCONTRACT HOSPITALS

AB 5

10% REDUCTION FOR SERVICES FROM JULY 1, 2008 THROUGH SEPTEMBER 30, 2008

Provider Name:
JOHN MUIR MEDICAL CENTER - WALNUT CREEKFiscal Period Ended:
DECEMBER 31, 2008Provider No.
ZZR00180F**Audited Medi-Cal Cost Per Day**

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$ <u>21,145,176</u>
2. Less: Medi-Cal Administrative Day Cost (Schedule 4A, Lines 28 and 31)	<u>86,569</u>
3. Total Medi-Cal Cost of Covered Services Subject to Reductions (Line 1 minus Line 2)	\$ <u><u>21,058,607</u></u>
4. Total Audited Medi-Cal Days (Schedules 4, 4A, and 4B, excludes Administrative Days)	<u>5,615</u>
5. Audited Medi-Cal Cost Per Day (Line 3 ÷ Line 4)	\$ <u><u>3,750.42</u></u>

10% Cost Reduction For Services From 07/01/08 Through 09/30/08

6. Audited Medi-Cal Days of Service from 07/1/08 - 09/30/08 (excludes Administrative Days)	<u>1,279</u>
7. Audited Medi-Cal Cost Per Day for 07/01/08 - 09/30/08 (Line 5 X Line 6)	\$ <u>4,796,787</u>
8. 10% Cost Reduction for 07/01/08 - 09/30/08 (Line 7 X 10%)	\$ <u><u>479,679</u></u> (To Schedule A, Ln 1)

**COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT
NONCONTRACT HOSPITALS
AB 1183
REDUCTION FOR SERVICES FROM OCTOBER 1, 2008 THROUGH APRIL 5, 2009**

Provider Name:
JOHN MUIR MEDICAL CENTER - WALNUT CREEK

Fiscal Period Ended:
DECEMBER 31, 2008

Provider No.
ZZR00180F

Audited Medi-Cal Cost Per Day

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$ <u>21,145,176</u>
2. Less: Medi-Cal Administrative Day Cost (Schedule 4A, Lines 28 and 31)	<u>86,569</u>
3. Total Medi-Cal Cost of Covered Services Subject to Reductions (Line 1 minus Line 2)	\$ <u><u>21,058,607</u></u>
4. Total Audited Medi-Cal Days (Schedules 4, 4A, and 4B, excludes Administrative Days)	<u>5,615</u>
5. Audited Medi-Cal Cost Per Day (Line 3 ÷ Line 4)	\$ <u><u>3,750.42</u></u>

Audited Cost For Services From 10/01/08 Through 04/05/09

6. Audited Medi-Cal Days of Service from 10/01/08 - 04/05/09 (excludes Administrative Days)	<u>1,667</u>
7. Audited Medi-Cal Cost for 10/01/08 - 04/05/09 (Line 5 X Line 6)	\$ <u><u>6,251,950</u></u>
8. Audited Medi-Cal Cost for 10/01/08 - 04/05/09 with 10% Reduction (Line 7 X 90%)	\$ <u><u>5,626,755</u></u>

Audited Cost For Services From 10/01/08 Through 04/05/09 Using the Regional Average Per Diem Contract Rate

9. Regional Average Per Diem Contract Rate	\$ <u>2,605</u>
10. Audited Medi-Cal Days of Service from 10/01/08 - 04/05/09 (excludes Administrative Days)	<u>1,667</u>
11. Audited Cost Using the Regional Average per Diem Contract Rate (Line 9 X Line 10)	\$ <u><u>4,342,535</u></u>
12. Audited Cost Using the Regional Avg per Diem Contract Rate with 5% reduction (Line 11 X 95%)	\$ <u><u>4,125,408</u></u>

Reduction For 10/01/08 Through 04/05/09

13. If Line 8 is less than Line 12, then the reduction is Line 7 X 10%	\$ <u><u>0</u></u> (To Schedule A, Ln 2)
13. If Line 12 is less than Line 8, then the reduction is Line 11 X 5%	\$ <u><u>217,127</u></u> (To Schedule A, Ln 2)

COMPUTATION OF LESSER OF
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:
JOHN MUIR MEDICAL CENTER - WALNUT CREEKFiscal Period Ended:
DECEMBER 31, 2008Provider No.
ZZR00180F

	REPORTED	AUDITED
REASONABLE COST OF MEDI-CAL INPATIENT SERVICES		
1. Cost of Covered Services (Schedule 3)	\$ <u>17,150,134</u>	\$ <u>21,145,176</u>
CHARGES FOR MEDI-CAL INPATIENT SERVICES		
2. Inpatient Routine Service Charges (Adj 56)	\$ <u>36,550,197</u>	\$ <u>48,876,556</u>
3. Inpatient Ancillary Service Charges (Adj 56)	\$ <u>46,543,084</u>	\$ <u>61,115,176</u>
4. Total Charges - Medi-Cal Inpatient Services	\$ <u>83,093,281</u>	\$ <u>109,991,732</u>
5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ <u>65,943,147</u>	\$ <u>88,846,556</u>
6. Excess of Reasonable Cost Over Customary Charges (Line 1 minus Line 4)	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>
	(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:
JOHN MUIR MEDICAL CENTER - WALNUT CREEKFiscal Period Ended:
DECEMBER 31, 2008Provider No.
ZZR00180F

	REPORTED	AUDITED
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ 8,400,214	\$ 10,679,738
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ 8,749,920	\$ 10,465,438
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)	\$ 17,150,134	\$ 21,145,176
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	\$ (See Schedule 1)	\$ 0
8. SUBTOTAL	\$ 17,150,134	\$ 21,145,176
	(To Schedule 2)	
9. Coinsurance (Adj 57)	\$ 0	\$ (192,588)
10. Patient and Third Party Liability (Adj 57)	\$ (124,210)	\$ (31,527)
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ 17,025,924	\$ 20,921,061
	(To Schedule 1)	

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
JOHN MUIR MEDICAL CENTER - WALNUT CREEKFiscal Period Ended:
DECEMBER 31, 2008Provider No.
ZZR00180F

GENERAL SERVICE UNIT NET OF SWING-BED COSTS

INPATIENT DAYS

	REPORTED	AUDITED
1. Total Inpatient Days (include private & swing-bed) (Adj 47)	67,624	73,169
2. Inpatient Days (include private, exclude swing-bed)	67,624	73,169
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj 47)	67,624	73,169
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 53)	2,936	3,687

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)	\$ 117,350,904	\$ 111,169,413
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)	\$ 117,350,904	\$ 111,169,413

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 655,020,549	\$ 655,020,549
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 655,020,549	\$ 655,020,549
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 0.179156	\$ 0.169719
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)	\$ 9,686.21	\$ 8,952.16
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)	\$ 117,350,904	\$ 111,169,413

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 1,735.34	\$ 1,519.35
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 5,094,958	\$ 5,601,843
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 3,654,962	\$ 4,863,595
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 8,749,920	\$ 10,465,438

(To Schedule 3)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
JOHN MUIR MEDICAL CENTER - WALNUT CREEKFiscal Period Ended:
DECEMBER 31, 2008Provider No.
ZZR00180F

	REPORTED	AUDITED
SPECIAL CARE AND/OR NURSERY UNITS		
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 4,564,039	\$ 4,777,228
2. Total Inpatient Days (Adj 48)	5,618	6,059
3. Average Per Diem Cost	\$ 812.40	\$ 788.45
4. Medi-Cal Inpatient Days (Adj 53)	75	113
5. Cost Applicable to Medi-Cal	\$ 60,930	\$ 89,095
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 26,673,923	\$ 23,904,630
7. Total Inpatient Days (Adj)	7,863	7,863
8. Average Per Diem Cost	\$ 3,392.33	\$ 3,040.14
9. Medi-Cal Inpatient Days (Adj 53)	622	1,234
10. Cost Applicable to Medi-Cal	\$ 2,110,029	\$ 3,751,533
CORONARY CARE UNIT		
11. Total Inpatient Routine Cost (Sch 8, Line 27, Col 27)	\$ 11,446,759	\$ 10,240,626
12. Total Inpatient Days (Adj)	3,625	3,625
13. Average Per Diem Cost	\$ 3,157.73	\$ 2,825.00
14. Medi-Cal Inpatient Days (Adj 53)	183	0
15. Cost Applicable to Medi-Cal	\$ 577,865	\$ 0
ICU NURSERY		
16. Total Inpatient Routine Cost (Sch 8, Line 28, Col 27)	\$ 11,328,512	\$ 9,605,761
17. Total Inpatient Days (Adj 48)	6,401	5,960
18. Average Per Diem Cost	\$ 1,769.80	\$ 1,611.70
19. Medi-Cal Inpatient Days (Adj 53)	512	581
20. Cost Applicable to Medi-Cal	\$ 906,138	\$ 936,398
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 (JAN. 1, 2008 THROUGH JUL. 31, 2008)		
26. Per Diem Rate (Adj 54)	\$ 0.00	\$ 318.19
27. Medi-Cal Inpatient Days (Adj 54)	0	197
28. Cost Applicable to Medi-Cal	\$ 0	\$ 62,683
ADMINISTRATIVE DAYS (AUG. 1, 2008 THROUGH DEC. 31, 2008)		
29. Per Diem Rate (Adj 54)	\$ 0.00	\$ 351.26
30. Medi-Cal Inpatient Days (Adj 54)	0	68
31. Cost Applicable to Medi-Cal	\$ 0	\$ 23,886
32. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,28,31)	\$ 3,654,962	\$ 4,863,595

(To Schedule 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
JOHN MUIR MEDICAL CENTER - WALNUT CREEK

Fiscal Period Ended:
DECEMBER 31, 2008

Provider No.
ZZR00180F

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

(To Schedule 4)

Provider Name:
JOHN MUIR MEDICAL CENTER - WALNUT CREEK

Fiscal Period Ended:
DECEMBER 31, 2008

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	ADMINISTRATIVE & GENERAL 6.00
ANCILLARY COST CENTERS												
37.00 Operating Room	0	3,435,507	0	0	0	0	0	0	0	0	30,365,648	5,473,158
38.00 Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00 Delivery Room and Labor Room	0	1,423,102	0	0	0	0	0	0	0	0	9,295,220	1,675,387
40.00 Anesthesiology	0	105,309	0	0	0	0	0	0	0	0	1,699,714	306,359
41.00 Radiology - Diagnostic	0	2,854,199	0	0	0	0	0	0	0	0	24,921,508	4,491,896
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	7,828,789	0	0	0	0	0	0	0	0	76,540,495	13,795,793
44.01 Apheresis	0	0	0	0	0	0	0	0	0	0	105,693	19,050
46.00 Whole Blood	0	0	0	0	0	0	0	0	0	0	3,452,076	622,208
47.00 Blood Storing and Processing	0	0	0	0	0	0	0	0	0	0	68,415	12,331
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	0	1,174,234	0	0	0	0	0	0	0	0	8,140,304	1,467,223
50.00 Physical Therapy	0	1,955,750	0	0	0	0	0	0	0	0	12,618,673	2,274,412
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0
53.00 Electrocardiology	0	846,847	0	0	0	0	0	0	0	0	13,524,114	2,437,610
55.00 Medical Supplies Charged to Patients	0	585,604	0	0	0	0	0	0	0	0	25,135,680	4,530,499
56.00 Drugs Charged to Patients	0	144,877	0	0	0	0	0	0	0	0	14,687,201	2,647,247
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	651,343	117,399
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
59.00 Ultrasound	0	281,734	0	0	0	0	0	0	0	0	1,941,297	349,903
59.01 Nuclear Medicine-Therapeutic	0	199,211	0	0	0	0	0	0	0	0	1,878,070	338,507
59.02 Pulmonary Function-Testing	0	64,371	0	0	0	0	0	0	0	0	526,674	94,929
59.03 S.S.S. & Recovery	0	0	0	0	0	0	0	0	0	0	0	0
59.04 Cast Room	0	55,206	0	0	0	0	0	0	0	0	398,547	71,835
59.05 Breast Cancer	0	148,674	0	0	0	0	0	0	0	0	967,372	174,361
60.00 Clinic	0	176,619	0	0	0	0	0	0	0	0	1,160,027	209,085
60.01 Wound Care Center	0	247,435	0	0	0	0	0	0	0	0	2,136,291	385,049
60.02 Brentwood Clinic	0	724,283	0	0	0	0	0	0	0	0	13,776,698	2,483,136
61.00 Emergency	0	2,711,238	0	0	0	0	0	0	0	0	17,771,763	3,203,214
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
63.00 Rossmoor Clinic	0	450,291	0	0	0	0	0	0	0	0	2,907,037	523,969
71.00 Home Health Agency	0	2,073,962	0	0	0	0	0	0	0	0	2,120,135	382,137
85.01	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
NONREIMBURSABLE COST CENTERS												
96.00 Gift, Flower, Coffee Shop and Canteen	0	0	0	0	0	0	0	0	0	0	40,964	7,383
97.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
98.00 Physicians' Private Office	0	0	0	0	0	0	0	0	0	0	0	0
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
99.01 Satelite Clinic - Airport	0	0	0	0	0	0	0	0	0	0	0	0
99.02 HIV Serviceis	0	0	0	0	0	0	0	0	0	0	0	0
99.03 Women Service Line	0	0	0	0	0	0	0	0	0	0	0	0
99.04 Community Health Education	0	0	0	0	0	0	0	0	0	0	0	0
99.05 Lifetime	0	0	0	0	0	0	0	0	0	0	0	0
99.06 Public Relations	0	0	0	0	0	0	0	0	0	0	0	0
100.00 Sierra Surgi-Center	0	0	0	0	0	0	0	0	0	0	622,634	112,225
100.01 Montego Building	0	0	0	0	0	0	0	0	0	0	187,793	33,848
100.02 Trauma Physician Billing	0	72,999	0	0	0	0	0	0	0	0	913,235	164,603
100.03 Other Nonreimbursable Cost Ctr	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	<u>52,103,429</u>	0	0	0	0	0	0	0	0	<u>513,113,089</u>	<u>78,536,261</u>

Provider Name:
JOHN MUIR MEDICAL CENTER - WALNUT CREEK

Fiscal Period Ended:
DECEMBER 31, 2008

TRIAL BALANCE EXPENSES	MAINT & REPAIRS 7.00	OPER PLANT 8.00	LAUNDRY & LINEN 9.00	HOUSEKEEP 10.00	DIETARY 11.00	CAFE 12.00	MAINT OF PERSONNEL 13.00	NURSING ADMIN 14.00	CENTRAL SERVICE & SUPPLY 15.00	PHARMACY 16.00	MEDICAL RECORDS & LIBRARY 17.00	SOCIAL SERVICE 18.00
ANCILLARY COST CENTERS												
37.00 Operating Room	0	1,833,304	186,096	494,616	0	166,433	0	924,870	629,441	19,022	105,179	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	519,112	63,381	140,054	0	73,774	0	347,564	166,574	9,551	19,108	0
40.00 Anesthesiology	0	34,918	0	9,421	0	6,710	0	289	193,049	22,076	21,711	0
41.00 Radiology - Diagnostic	0	1,074,152	83,849	289,801	0	170,791	0	70,256	360,961	157,598	85,048	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	0	1,957,673	0	528,170	0	485,370	0	59,341	2,862,755	41,729	244,149	0
44.01 Apheresis	0	74,486	0	20,096	0	0	0	0	11,382	0	451	0
46.00 Whole Blood	0	0	0	0	0	0	0	0	1,329,457	0	2,099	0
47.00 Blood Storing and Processing	0	0	0	0	0	12,340	0	0	0	0	14,095	0
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	0	38,288	0	10,330	0	61,067	0	0	149,642	216	71,691	0
50.00 Physical Therapy	0	310,820	0	83,858	0	111,799	0	250	25,238	471	23,931	0
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0
53.00 Electrocardiology	0	337,176	5,309	90,968	0	49,651	0	136,012	690,488	12,524	77,093	0
55.00 Medical Supplies Charged to Patients	0	0	8,051	0	0	52,137	0	0	294,945	2,521	98,374	0
56.00 Drugs Charged to Patients	0	0	0	0	0	5,651	0	53,100	127,346	11,456,578	182,226	0
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	2,323	2,480	5,160	0
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
59.00 Ultrasound	0	147,692	9,093	39,846	0	12,798	0	218	6,712	479	12,309	0
59.01 Nuclear Medicine-Therapeutic	0	194,540	2,328	52,486	0	8,996	0	7,307	6,252	0	9,608	0
59.02 Pulmonary Function-Testing	0	83,047	0	22,406	0	3,399	0	0	12,349	135	4,688	0
59.03 S.S.S. & Recovery	0	0	0	0	0	0	0	0	0	0	0	0
59.04 Cast Room	0	0	0	0	0	5,312	0	770	20,411	0	218	0
59.05 Breast Cancer	0	41,591	0	11,221	0	7,373	0	32,354	0	0	45	0
60.00 Clinic	0	183,688	0	49,558	0	9,855	0	28,560	1,128	332	1,807	365,346
60.01 Wound Care Center	0	0	3,147	0	0	12,796	0	48,657	31,160	6,991	3,518	0
60.02 Brentwood Clinic	0	0	4,188	0	0	41,671	0	10,395	29,195	41,935	17,352	0
61.00 Emergency	0	652,782	166,942	176,117	0	143,962	0	726,994	332,892	15,084	91,054	314,549
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
63.00 Rossmoor Clinic	0	0	0	0	0	36,532	0	0	4,026	91	5,280	0
71.00 Home Health Agency	0	0	0	0	0	0	0	436,216	63,583	0	9,831	0
85.01	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
NONREIMBURSABLE COST CENTERS												
96.00 Gift, Flower, Coffee Shop and Canteen	0	55,073	0	14,858	0	0	0	0	0	0	0	0
97.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
98.00 Physicians' Private Office	0	0	0	0	0	0	0	0	0	0	0	0
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
99.01 Satelite Clinic - Airport	0	0	0	0	0	0	0	0	0	0	0	0
99.02 HIV Serviceis	0	0	0	0	0	0	0	0	0	0	0	0
99.03 Women Service Line	0	0	0	0	0	0	0	0	0	0	0	0
99.04 Community Health Education	0	0	0	0	0	0	0	0	0	0	0	0
99.05 Lifetime	0	0	0	0	0	0	0	0	0	0	0	0
99.06 Public Relations	0	0	0	0	0	0	0	0	0	0	0	0
100.00 Sierra Surgi-Center	0	837,077	0	225,839	0	0	0	0	0	0	0	0
100.01 Montego Building	0	0	0	0	0	0	0	0	0	0	0	0
100.02 Trauma Physician Billing	0	0	0	0	0	0	0	0	0	0	0	0
100.03 Other Nonreimbursable Cost Ctr	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	18,510,191	1,597,200	4,875,869	2,327,436	2,585,449	0	8,590,804	8,580,390	11,887,565	1,543,728	6,519,563

Provider Name:
JOHN MUIR MEDICAL CENTER - WALNUT CREEK

Fiscal Period Ended:
DECEMBER 31, 2008

TRIAL BALANCE EXPENSES	ALLOC COST 19.00	ALLOC COST 19.02	ALLOC COST 19.03	NON-PHYSICIAN ANESTH 21.00	NURSING SCHOOL 21.01	INT & RES SALARY & FRINGES 22.00	INT & RES PROGRAM 23.00	PARAMED EDUCAT 24.00	SUBTOTAL 25.00	POST STEP-DOWN ADJUSTMENT	TOTAL COST
										26.00 (Adjs 1, 2)	27.00
ANCILLARY COST CENTERS											
37.00 Operating Room	0	0	0	0	0	0	0	0	40,197,765		40,197,765
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	12,309,724		12,309,724
40.00 Anesthesiology	0	0	0	0	0	0	0	0	2,294,247		2,294,247
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	31,705,860		31,705,860
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	96,515,475		96,515,475
44.01 Apheresis	0	0	0	0	0	0	0	0	231,158		231,158
46.00 Whole Blood	0	0	0	0	0	0	0	0	5,405,840		5,405,840
47.00 Blood Storing and Processing	0	0	0	0	0	0	0	0	107,181		107,181
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	9,938,760		9,938,760
50.00 Physical Therapy	0	0	0	0	0	0	0	0	15,449,452		15,449,452
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	0		0
53.00 Electrocardiology	0	0	0	0	0	0	0	0	17,360,946		17,360,946
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	30,122,209		30,122,209
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	29,159,349		29,159,349
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	778,706		778,706
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0		0
59.00 Ultrasound	0	0	0	0	0	0	0	0	2,520,347		2,520,347
59.01 Nuclear Medicine-Therapeutic	0	0	0	0	0	0	0	0	2,498,094		2,498,094
59.02 Pulmonary Function-Testing	0	0	0	0	0	0	0	0	747,625		747,625
59.03 S.S.S. & Recovery	0	0	0	0	0	0	0	0	0		0
59.04 Cast Room	0	0	0	0	0	0	0	0	497,092		497,092
59.05 Breast Cancer	0	0	0	0	0	0	0	0	1,234,316		1,234,316
60.00 Clinic	0	0	0	0	0	0	0	0	2,009,386		2,009,386
60.01 Wound Care Center	0	0	0	0	0	0	0	0	2,627,609		2,627,609
60.02 Brentwood Clinic	0	0	0	0	0	0	0	0	16,404,569		16,404,569
61.00 Emergency	0	0	0	0	0	0	0	0	23,595,353		23,595,353
62.00 Observation Beds	0	0	0	0	0	0	0	0	0		0
63.00 Rossmoor Clinic	0	0	0	0	0	0	0	0	3,476,934		3,476,934
71.00 Home Health Agency	0	0	0	0	0	0	0	0	3,011,902		3,011,902
85.01	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
NONREIMBURSABLE COST CENTERS											
96.00 Gift, Flower, Coffee Shop and Canteen	0	0	0	0	0	0	0	0	118,278		118,278
97.00 Research	0	0	0	0	0	0	0	0	0		0
98.00 Physicians' Private Office	0	0	0	0	0	0	0	0	0		0
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0		0
99.01 Satelite Clinic - Airport	0	0	0	0	0	0	0	0	0		0
99.02 HIV Serviceis	0	0	0	0	0	0	0	0	0		0
99.03 Women Service Line	0	0	0	0	0	0	0	0	0		0
99.04 Community Health Education	0	0	0	0	0	0	0	0	0		0
99.05 Lifetime	0	0	0	0	0	0	0	0	0		0
99.06 Public Relations	0	0	0	0	0	0	0	0	0		0
100.00 Sierra Surgi-Center	0	0	0	0	0	0	0	0	1,797,774		1,797,774
100.01 Montego Building	0	0	0	0	0	0	0	0	221,641		221,641
100.02 Trauma Physician Billing	0	0	0	0	0	0	0	0	1,077,838		1,077,838
100.03 Other Nonreimbursable Cost Ctr	0	0	0	0	0	0	0	0	0		0
TOTAL	0	0	0	0	0	0	0	0	513,113,089	0	513,113,089

STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:
JOHN MUIR MEDICAL CENTER - WALNUT CREEK

Fiscal Period Ended:
DECEMBER 31, 2008

	EMP BENE (GROSS SALARIES) 5.00 (Adjs 20,22) (Adjs 30,39,46)	STAT 6.01	STAT 6.02	STAT 6.03	STAT 6.04	STAT 6.05	STAT 6.06	STAT 6.07	STAT 6.08	ADM & GEN (ACCUM COST)	MAINT & REPAIRS (SQ FT) 7.00
ANCILLARY COST CENTERS											
37.00	Operating Room									30,365,648	
38.00	Recovery Room									0	
39.00	Delivery Room and Labor Room									9,295,220	
40.00	Anesthesiology									1,699,714	
41.00	Radiology - Diagnostic									24,921,508	
41.01										0	
41.02										0	
42.00	Radiology - Therapeutic									0	
43.00	Radioisotope									0	
44.00	Laboratory									76,540,495	
44.01	Apheresis									105,693	
46.00	Whole Blood									3,452,076	
47.00	Blood Storing and Processing									68,415	
48.00	Intravenous Therapy									0	
49.00	Respiratory Therapy									8,140,304	
50.00	Physical Therapy									12,618,673	
51.00	Occupational Therapy									0	
53.00	Electrocardiology									13,524,114	
55.00	Medical Supplies Charged to Patients									25,135,680	
56.00	Drugs Charged to Patients									14,687,201	
57.00	Renal Dialysis									651,343	
58.00	ASC (Non-Distinct Part)									0	
59.00	Ultrasound									1,941,297	
59.01	Nuclear Medicine-Therapeutic									1,878,070	
59.02	Pulmonary Function-Testing									526,674	
59.03	S.S.S. & Recovery									0	
59.04	Cast Room									398,547	
59.05	Breast Cancer									967,372	
60.00	Clinic									1,160,027	
60.01	Wound Care Center									2,136,291	
60.02	Brentwood Clinic									13,776,698	
61.00	Emergency									17,771,763	
62.00	Observation Beds									0	
63.00	Rossmoor Clinic									2,907,037	
71.00	Home Health Agency									2,120,135	
85.01										0	
85.00										0	
86.00										0	
NONREIMBURSABLE COST CENTERS											
96.00	Gift, Flower, Coffee Shop and Canteen									40,964	
97.00	Research									0	
98.00	Physicians' Private Office									0	
99.00	Nonpaid Workers									0	
99.01	Satelite Clinic - Airport									0	
99.02	HIV Serviceis									0	
99.03	Women Service Line									0	
99.04	Community Health Education									0	
99.05	Lifetime									0	
99.06	Public Relations									0	
100.00	Sierra Surgi-Center									622,634	
100.01	Montego Building									187,793	
100.02	Trauma Physician Billing									324,983	
100.03	Other Nonreimbursable Cost Ctr									0	
	TOTAL									435,727,353	
	COST TO BE ALLOCATED									78,536,261	
	UNIT COST MULTIPLIER - SCH 8									0.180242	0.000000

Provider Name:
JOHN MUIR MEDICAL CENTER - WALNUT CREEK

Fiscal Period Ended:
DECEMBER 31, 2008

	OPER PLANT (SQ FT) (Adj 36)	LAUNDRY & LINEN (LB LNDRY) (Adj 23) (Adj 40)	HOUSE-KEEPING (HR SERV) (Adj 36)	DIETARY (MEALS SERVED) 11.00	CAFETERIA (PROD HOURS) (Adj 24) (Adjs 31,41)	MAINT OF PERSONNEL (# HOUSED) 13.00	NURSING ADMIN (NURSE HR) (Adj 25) (Adj 42)	CENT SERV & SUPPLY (CST REQ) (Adj 26) (Adjs 32,43)	PHARMACY (COSTS REQUIS) (Adj 27) (Adjs 33,44)	MED REC (GROSS REVENUE) (Adjs 28,34) (Adjs 35,45)	SOC SERV (TIME SPENT) 18.00	STAT 19.00
GENERAL SERVICE COST CENTERS												
1.00	Old Capital Related Costs - Building and Fixtures											
2.00	Old Capital Related Costs - Movable Equipment											
3.00	New Capital Related Costs - Building and Fixtures											
4.00	New Capital Related Costs - Movable Equipment											
4.01												
4.02												
4.03												
4.04												
4.05												
4.06												
4.07												
4.08												
5.00	Employee Benefits											
6.01	Nonpatient Telephones											
6.02	Data Processing											
6.03	Purchasing/Receiving											
6.04	Patient Admitting											
6.05	Patient Business Office											
6.06												
6.07												
6.08												
6.00	Administrative and General											
7.00	Maintenance and Repairs											
8.00	Operation of Plant											
9.00	4,652											
10.00	1,841											
11.00	3,777											
12.00	5,094											
13.00	Maintenance of Personnel											
14.00	331											
15.00	6,857											
16.00	3,581											
17.00	6,458											
18.00	1,515											
19.00												
19.02												
19.03												
21.00	Nursing School											
21.01	Clinical Pastoral Education											
22.00	Intern and Res Service - Salary and Fringes											
23.00	Intern and Res - Other Program											
24.00	Paramedical Ed Program											
INPATIENT ROUTINE COST CENTERS												
25.00	83,406	949,711	83,406	192,166	1,068,695		549,788	1,764,259	66,486	408,380,905	2,298	
26.00	12,248	175,072	12,248	17,849	194,636		132,450	759,888	23,228	106,003,771	643	
27.00	4,471	52,850	4,471	10,010	89,794		62,037	320,103	4,675	48,868,773	26	
28.00	Neonatal Intensive Care Unit											
29.00	Surgical Intensive Care											
30.00	2,205	35,910	2,205		94,880		62,144	312,003	1,627	80,885,400		
31.00	7,962	102,534	7,962	20,774	88,984		37,367	17,559	208	29,743,275	22	
32.00												
33.00	5,951	31,518	5,951		10,895		7,136	9,468		10,881,697		
34.00	Medicare Certified Nursing Facility											
35.00	Distinct Part Nursing Facility											
36.00	Adult Subacute Care Unit											
36.01	Subacute Care Unit II											
36.02	Transitional Care Unit											

Provider Name:
JOHN MUIR MEDICAL CENTER - WALNUT CREEK

Fiscal Period Ended:
DECEMBER 31, 2008

	OPER PLANT (SQ FT) 8.00 (Adj 36)	LAUNDRY & LINEN (LB LNDRY) 9.00 (Adj 23) (Adj 40)	HOUSE-KEEPING (HR SERV) 10.00 (Adj 36)	DIETARY (MEALS SERVED) 11.00	CAFETERIA (PROD HOURS) 12.00 (Adj 24) (Adjs 31,41)	MAINT OF PERSONNEL (# HOUSED) 13.00	NURSING ADMIN (NURSE HR) 14.00 (Adj 25) (Adj 42)	CENT SERV & SUPPLY (CST REQ) 15.00 (Adj 26) (Adjs 32,43)	PHARMACY (COSTS REQUIS) 16.00 (Adj 27) (Adjs 33,44)	MED REC (GROSS REVENUE) 17.00 (Adjs 28,34) (Adjs 35,45)	SOC SERV (TIME SPENT) 18.00	STAT 19.00	
ANCILLARY COST CENTERS													
37.00	Operating Room	27,197	235,516	27,197			144,043	1,634,408	24,957	164,547,061			
38.00	Recovery Room												
39.00	Delivery Room and Labor Room	7,701	80,213	7,701			54,131	432,528	12,531	29,893,377			
40.00	Anesthesiology	518		518			45	501,272	28,964	33,966,001			
41.00	Radiology - Diagnostic	15,935	106,116	15,935			10,942	937,272	206,772	133,053,447			
41.01													
41.02													
42.00	Radiology - Therapeutic												
43.00	Radioisotope												
44.00	Laboratory	29,042		29,042			9,242	7,433,443	54,749	381,959,176			
44.01	Apheresis	1,105		1,105				29,554		705,397			
46.00	Whole Blood							3,452,075		3,283,204			
47.00	Blood Storing and Processing									22,051,693			
48.00	Intravenous Therapy												
49.00	Respiratory Therapy	568		568				388,561	284	112,156,967			
50.00	Physical Therapy	4,611		4,611			39	65,534	618	37,439,389			
51.00	Occupational Therapy												
53.00	Electrocardiology	5,002	6,719	5,002			21,183	1,792,925	16,432	120,608,792			
55.00	Medical Supplies Charged to Patients		10,189					765,856	3,308	153,902,232			
56.00	Drugs Charged to Patients						8,270	330,668	15,031,239	285,084,407			
57.00	Renal Dialysis							6,032	3,254	8,072,424			
58.00	ASC (Non-Distinct Part)												
59.00	Ultrasound	2,191	11,508	2,191			34	17,428	628	19,256,946			
59.01	Nuclear Medicine-Therapeutic	2,886	2,946	2,886			1,138	16,234	0	15,031,618			
59.02	Pulmonary Function-Testing	1,232		1,232				32,065	177	7,333,473			
59.03	S.S.S. & Recovery	0	0	0			0	0	0	0			
59.04	Cast Room						120	52,998		340,868			
59.05	Breast Cancer	617		617			5,039			70,091			
60.00	Clinic	2,725		2,725			4,448	2,930	436	2,827,744	187		
60.01	Wound Care Center		3,983				7,578	80,910	9,172	5,504,444			
60.02	Brentwood Clinic		5,300				1,619	75,807	55,019	27,147,009			
61.00	Emergency	9,684	211,276	9,684			113,225	864,389	19,791	142,449,581	161		
62.00	Observation Beds												
63.00	Rossmoor Clinic							10,454	119	8,259,554			
71.00	Home Health Agency						67,938	165,099		15,380,663			
85.01													
85.00													
86.00													
NONREIMBURSABLE COST CENTERS													
96.00	Gift, Flower, Coffee Shop and Canteen	817		817									
97.00	Research												
98.00	Physicians' Private Office												
99.00	Nonpaid Workers												
99.01	Satelite Clinic - Airport												
99.02	HIV Serviceis												
99.03	Women Service Line												
99.04	Community Health Education												
99.05	Lifetime												
99.06	Public Relations												
100.00	Sierra Surgi-Center	12,418		12,418									
100.01	Montego Building												
100.02	Trauma Physician Billing												
100.03	Other Nonreimbursable Cost Ctr												
	TOTAL	274,598	2,021,361	268,105	240,799	4,438,529	0	1,337,967	22,279,879	15,596,703	2,415,089,379	3,337	0
	COST TO BE ALLOCATED	18,510,191	1,597,200	4,875,869	2,327,436	2,585,449	0	8,590,804	8,580,390	11,887,565	1,543,728	6,519,563	0
	UNIT COST MULTIPLIER - SCH 8	67.408325	0.790161	18.186414	9.665474	0.582501	0.000000	6.420789	0.385118	0.762185	0.000639	1953.719753	0.000000

Provider Name:
 JOHN MUIR MEDICAL CENTER - WALNUT CREEK

Fiscal Period Ended:
 DECEMBER 31, 2008

STAT	STAT	NONPHY ANESTH (ASG TIME)	NURSE SCHOOL (ASG TIME)	I&R-SAL & FRINGES (ASG TIME)	I&R-PRG COST (ASG TIME)	PARAMED EDUCAT (ASG TIME)
19.02	19.03	21.00	21.01	22.00	23.00	24.00

GENERAL SERVICE COST CENTERS

- 1.00 Old Capital Related Costs - Building and Fixtures
- 2.00 Old Capital Related Costs - Movable Equipment
- 3.00 New Capital Related Costs - Building and Fixtures
- 4.00 New Capital Related Costs - Movable Equipment
- 4.01
- 4.02
- 4.03
- 4.04
- 4.05
- 4.06
- 4.07
- 4.08
- 5.00 Employee Benefits
- 6.01 Nonpatient Telephones
- 6.02 Data Processing
- 6.03 Purchasing/Receiving
- 6.04 Patient Admitting
- 6.05 Patient Business Office
- 6.06
- 6.07
- 6.08
- 6.00 Administrative and General
- 7.00 Maintenance and Repairs
- 8.00 Operation of Plant
- 9.00 Laundry and Linen Service
- 10.00 Housekeeping
- 11.00 Dietary
- 12.00 Cafeteria
- 13.00 Maintenance of Personnel
- 14.00 Nursing Administration
- 15.00 Central Services and Supply
- 16.00 Pharmacy
- 17.00 Medical Records and Library
- 18.00 Social Service
- 19.00
- 19.02
- 19.03
- 21.00 Nursing School
- 21.01 Clinical Pastoral Education
- 22.00 Intern and Res Service - Salary and Fringes
- 23.00 Intern and Res - Other Program
- 24.00 Paramedical Ed Program

INPATIENT ROUTINE COST CENTERS

- 25.00 Adults and Pediatrics (Gen Routine)
- 26.00 Intensive Care Unit
- 27.00 Coronary Care Unit
- 28.00 Neonatal Intensive Care Unit
- 29.00 Surgical Intensive Care
- 30.00 ICU Nursery
- 31.00 Subprovider 1
- 32.00
- 33.00 Nursery
- 34.00 Medicare Certified Nursing Facility
- 35.00 Distinct Part Nursing Facility
- 36.00 Adult Subacute Care Unit
- 36.01 Subacute Care Unit II
- 36.02 Transitional Care Unit

TRIAL BALANCE OF EXPENSES

Provider Name:
JOHN MUIR MEDICAL CENTER - WALNUT CREEK

Fiscal Period Ended:
DECEMBER 31, 2008

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	GENERAL SERVICE COST CENTERS			
1.00	Old Capital Related Costs - Building and Fixtures	\$ 0	\$ 0	\$ 0
2.00	Old Capital Related Costs - Movable Equipment	0	0	0
3.00	New Capital Related Costs - Building and Fixtures	26,082,078	(4,968,142)	21,113,936
4.00	New Capital Related Costs - Movable Equipment	19,115,368	(89,479)	19,025,889
4.01		0	0	0
4.02		0	0	0
4.03		0	0	0
4.04		0	0	0
4.05		0	0	0
4.06		0	0	0
4.07		0	0	0
4.08		0	0	0
5.00	Employee Benefits	53,743,155	(1,711,664)	52,031,491
6.01	Nonpatient Telephones	0	0	0
6.02	Data Processing	0	0	0
6.03	Purchasing/Receiving	0	0	0
6.04	Patient Admitting	0	0	0
6.05	Patient Business Office	0	0	0
6.06		0	0	0
6.07		0	0	0
6.08		0	0	0
6.00	Administrative and General	121,937,464	(50,507,611)	71,429,853
7.00	Maintenance and Repairs	0	0	0
8.00	Operation of Plant	10,959,125	0	10,959,125
9.00	Laundry and Linen Service	785,676	0	785,676
10.00	Housekeeping	3,328,269	0	3,328,269
11.00	Dietary	3,521,214	(2,564,583)	956,631
12.00	Cafeteria	(1,477,875)	2,564,583	1,086,708
13.00	Maintenance of Personnel	0	0	0
14.00	Nursing Administration	3,526,060	0	3,526,060
15.00	Central Services and Supply	5,425,640	651,400	6,077,040
16.00	Pharmacy	8,113,229	(62,165)	8,051,064
17.00	Medical Records and Library	408,246	0	408,246
18.00	Social Service	4,210,962	0	4,210,962
19.00		0	0	0
19.02		0	0	0
19.03		0	0	0
21.00	Nursing School	0	0	0
21.01	Clinical Pastoral Education	0	0	0
22.00	Intern and Res Service - Salary and Fringes	0	0	0
23.00	Intern and Res - Other Program	0	0	0
24.00	Paramedical Ed Program	0	0	0
	INPATIENT ROUTINE COST CENTERS			
25.00	Adults and Pediatrics (Gen Routine)	54,429,798	0	54,429,798
26.00	Intensive Care Unit	13,427,828	0	13,427,828
27.00	Coronary Care Unit	6,098,834	0	6,098,834
28.00	Neonatal Intensive Care Unit	0	0	0
29.00	Surgical Intensive Care	0	0	0
30.00	ICU Nursery	6,455,463	0	6,455,463
31.00	Subprovider 1	4,318,800	0	4,318,800
32.00		0	0	0
33.00	Nursery	2,593,287	0	2,593,287
34.00	Medicare Certified Nursing Facility	0	0	0
35.00	Distinct Part Nursing Facility	0	0	0
36.00	Adult Subacute Care Unit	0	0	0
36.01	Subacute Care Unit II	0	0	0
36.02	Transitional Care Unit	0	0	0

TRIAL BALANCE OF EXPENSES

Provider Name:
JOHN MUIR MEDICAL CENTER - WALNUT CREEK

Fiscal Period Ended:
DECEMBER 31, 2008

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
37.00	Operating Room	\$ 40,003,341	\$ (20,338,712)	\$ 19,664,629
38.00	Recovery Room	0	0	0
39.00	Delivery Room and Labor Room	7,279,385	0	7,279,385
40.00	Anesthesiology	1,297,134	0	1,297,134
41.00	Radiology - Diagnostic	23,102,515	(2,999,620)	20,102,895
41.01		0	0	0
41.02		0	0	0
42.00	Radiology - Therapeutic	0	0	0
43.00	Radioisotope	0	0	0
44.00	Laboratory	66,455,960	(557,212)	65,898,748
44.01	Apheresis	48,193	0	48,193
46.00	Whole Blood	3,452,076	0	3,452,076
47.00	Blood Storing and Processing	68,415	0	68,415
48.00	Intravenous Therapy	0	0	0
49.00	Respiratory Therapy	6,270,822	0	6,270,822
50.00	Physical Therapy	12,398,418	(2,294,540)	10,103,878
51.00	Occupational Therapy	0	0	0
53.00	Electrocardiology	12,433,105	(162,259)	12,270,846
55.00	Medical Supplies Charged to Patients	1,034,919	22,972,405	24,007,324
56.00	Drugs Charged to Patients	14,391,618	2,399	14,394,017
57.00	Renal Dialysis	635,157	0	635,157
58.00	ASC (Non-Distinct Part)	0	0	0
59.00	Ultrasound	1,629,329	(211,238)	1,418,091
59.01	Nuclear Medicine-Therapeutic	1,751,145	(357,431)	1,393,714
59.02	Pulmonary Function-Testing	307,189	0	307,189
59.03	S.S.S. & Recovery	3,287,492	(3,287,492)	0
59.04	Cast Room	330,939	0	330,939
59.05	Breast Cancer	776,926	0	776,926
60.00	Clinic	828,644	0	828,644
60.01	Wound Care Center	1,775,333	0	1,775,333
60.02	Brentwood Clinic	0	12,959,123	12,959,123
61.00	Emergency	16,873,212	(2,758,331)	14,114,881
62.00	Observation Beds	0	0	0
63.00	Rossmoor Clinic	0	2,401,202	2,401,202
71.00	Home Health Agency	10,213,333	0	0
85.01		0	0	0
85.00		0	0	0
86.00		0	0	0
	SUBTOTAL	\$ 573,647,221	\$ (51,319,367)	\$ 512,114,521
	NONREIMBURSABLE COST CENTERS			
96.00	Gift, Flower, Coffee Shop and Canteen	0	0	0
97.00	Research	0	0	0
98.00	Physicians' Private Office	0	0	0
99.00	Nonpaid Workers	0	0	0
99.01	Satelite Clinic - Airport	0	0	0
99.02	HIV Serviceis	0	0	0
99.03	Women Service Line	0	0	0
99.04	Community Health Education	0	0	0
99.05	Lifetime	0	0	0
99.06	Public Relations	0	0	0
100.00	Sierra Surgi-Center	0	0	0
100.01	Montego Building	166,080	0	166,080
100.02	Trauma Physician Billing	832,488	0	832,488
100.03	Other Nonreimbursable Cost Ctr	0	0	0
100.99	SUBTOTAL	\$ 998,568	\$ 0	\$ 998,568
101	TOTAL	\$ 574,645,789	\$ (51,319,367)	\$ 513,113,089

(To Schedule 8)

Provider Name							Fiscal Period			Provider Number		Adjustments
JOHN MUIR MEDICAL CENTER - WALNUT CREEK							JANUARY 1, 2008 THROUGH DECEMBER 31, 2008			ZZR00180F		57
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>MEMORANDUM ADJUSTMENTS</u>												
1							To reclassify Subprovider (Rehabilitation) costs to Adults and Pediatrics after step-down. The Rehabilitation Unit is deemed short-term and does not qualify as a separate cost entity. CMS Pub. 15-1, Sections 2202.7, 2304, and 2336.1.					
2							The Newborn Nursery Level I was reported as Intensive Care Unit Nursery (ICUN) in the cost report on Line 30. This Level I Newborn Nursery does not qualify as an Intensive Care Unit. Therefore, 6.89% of the ICUN post-stepdown costs will be reclassified to Nursery cost center on Line 33. CMS Pub. 15-1, Sections 2202.7, 2300, 2304, and 2336.1					
3							The services provided to Medi-Cal inpatients in noncontract acute hospitals are subject to various reimbursement limitations identified in AB 5 and/or AB 1183. These limitations are addressed on Noncontract Schedule A and are incorporated on Noncontract Schedule 1, Line 9. W&I Code, Sections 14105.19 and 14166.245					

Provider Name			Fiscal Period				Provider Number		Adjustments	
JOHN MUIR MEDICAL CENTER - WALNUT CREEK			JANUARY 1, 2008 THROUGH DECEMBER 31, 2008				ZZR00180F		57	
Report References							As	Increase	As	
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	Reported	(Decrease)	Adjusted
		Work Sheet	Part	Title	Line	Col.				
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>										
4	10A	A		15.00	7	Central Services and Supply	\$5,425,640	\$651,400	\$6,077,040	
	10A	A		55.00	7	Medical Supplies Charged to Patients	1,034,919	(651,400)	383,519 *	
To reclassify nonchargeable central supply cost from Medical Supplies Charged to Patients to Central Services and Supply cost center for proper cost determination. CMS Pub. 15-1, Sections 2300, 2302, 2304, and 2306										
5	10A	A		55.00	7	Medical Supplies Charged to Patients *	\$383,519	(\$2,399)	\$381,120 *	
	10A	A		56.00	7	Drugs Charged to Patients	14,391,618	2,399	14,394,017	
To reclassify chargeable drugs such as IV solution and pharmaceutical expenses to the appropriate cost center. CMS Pub. 15-1, Sections 2300, 2302, 2304, and 2306										
6	10A	A		3.00	7	New Capital Related Costs - Building and Fixtures	\$26,082,078	(\$3,577,386)	\$22,504,692 *	
	10A	A		5.00	7	Employee Benefits	53,743,155	(780,914)	52,962,241 *	
	10A	A		6.00	7	Administrative and General	121,937,464	(4,668,250)	117,269,214 *	
	10A	A		41.00	7	Radiology - Diagnostic	23,102,515	(2,436,545)	20,665,970 *	
	10A	A		44.00	7	Laboratory	66,455,960	(557,212)	65,898,748	
	10A	A		50.00	7	Physical Therapy	12,398,418	(1,055,020)	11,343,398 *	
	10A	A		53.00	7	Electrocardiology	12,433,105	(184,021)	12,249,084 *	
	10A	A		59.00	7	Ultrasound	1,629,329	(211,238)	1,418,091	
	10A	A		59.01	7	Nuclear Medicine - Therapeutic	1,751,145	(357,431)	1,393,714	
	10A	A		60.02	7	Brentwood Clinic	0	13,828,017	13,828,017 *	
To reclassify directly identified Brentwood Clinic costs to its own cost center for proper cost determination. CMS Pub. 15-1, Sections 2300, 2302, 2304, 2306, 2307, and 2328										
7	10A	A		6.00	7	Administrative and General *	\$117,269,214	(\$1,769,897)	\$115,499,317 *	
	10A	A		60.02	7	Brentwood Clinic *	13,828,017	1,769,897	15,597,914 *	
To reclassify allocated Brentwood Clinic home office cost to its own cost center for proper cost determination. CMS Pub. 15-1, Sections 2300, 2302, 2304, 2306, 2307, and 2328										

*Balance carried forward from prior/to subsequent adjustments

Provider Name			Fiscal Period				Provider Number		Adjustments	
JOHN MUIR MEDICAL CENTER - WALNUT CREEK			JANUARY 1, 2008 THROUGH DECEMBER 31, 2008				ZZR00180F		57	
Report References							As	Increase	As	
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	Reported	(Decrease)	Adjusted
		Work Sheet	Part	Title	Line	Col.				
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>										
8	10A	A		5.00	7	Employee Benefits	*	\$52,962,241	(\$466,066)	\$52,496,175 *
	10A	A		16.00	7	Pharmacy		8,113,229	(2,137,248)	5,975,981 *
	10A	A		41.00	7	Radiology - Diagnostic	*	20,665,970	(633,451)	20,032,519 *
	10A	A		50.00	7	Physical Therapy	*	11,343,398	(1,239,520)	10,103,878
	10A	A		63.00	7	Rossmoor Clinic		0	4,476,285	4,476,285 *
To reclassify directly identified Rossmoor Clinic costs to its own cost center for proper cost determination. CMS Pub. 15-1, Sections 2300, 2302, 2304, 2306, 2307, and 2328										
9	10A	A		5.00	7	Employee Benefits	*	\$52,496,175	(\$19,848)	\$52,476,327 *
	10A	A		6.00	7	Administrative and General	*	115,499,317	19,848	115,519,165 *
To redirect the other interest income offset from Administration to the Employee Benefits cost center for proper cost determination. CMS Pub. 15-1, Sections 2304 and 2328										
10	10A	A		6.00	7	Administrative and General	*	\$115,519,165	\$1,359,210	\$116,878,375 *
	10A	A		41.00	7	Radiology - Diagnostic	*	20,032,519	70,376	20,102,895
	10A	A		53.00	7	Electrocardiology	*	12,249,084	21,762	12,270,846
	10A	A		60.02	7	Brentwood Clinic	*	15,597,914	(1,451,348)	14,146,566 *
To reclassify other revenue offset from various cost centers to Brentwood Clinic cost center. CMS Pub. 15-1, Sections 2300, 2304, and 2328										
11	10A	A		37.00	7	Operating Room		\$40,003,341	\$3,287,492	\$43,290,833 *
	10A	A		59.03	7	Short Stay Surgery and Recovery		3,287,492	(3,287,492)	0
To reclassify Short Stay Surgery and Recovery cost to Operating Room for proper matching of revenue, expense, Medi-Cal billings, and to be consistent with prior year's treatment. CMS Pub. 15-1, Sections 2102, 2202.4, 2206, 2300, and 2302.6										

*Balance carried forward from prior/to subsequent adjustments

Provider Name			Fiscal Period				Provider Number		Adjustments		
JOHN MUIR MEDICAL CENTER - WALNUT CREEK			JANUARY 1, 2008 THROUGH DECEMBER 31, 2008				ZZR00180F		57		
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>RECLASSIFICATIONS OF REPORTED COSTS</u>											
12	10A	A			37.00	7	Operating Room	*	\$43,290,833	(\$23,626,204)	\$19,664,629
	10A	A			55.00	7	Medical Supplies Charged to Patients	*	381,120	23,626,204	24,007,324
							To reclassify medical supplies cost from Operating Room to Medical Supplies Charged to Patients for proper matching of costs and revenue. CMS Pub. 15-1, Sections 2300, 2304, and 2306				
13	10A	A			11.00	7	Dietary		\$3,521,214	(\$2,564,583)	\$956,631
	10A	A			12.00	7	Cafeteria		(1,477,875)	2,564,583	1,086,708
							To reclassify cafeteria expenses from Dietary cost center to Cafeteria for proper matching of costs and revenue. CMS Pub. 15-1, Sections 2300, 2304, and 2306				
14	10A	A			16.00	7	Pharmacy	*	\$5,975,981	\$2,075,083	\$8,051,064
	10A	A			63.00	7	Rossmoor Clinic	*	4,476,285	(2,075,083)	2,401,202
							To reclassify other revenue offset from various cost centers to Rossmoor Clinic cost center. CMS Pub. 15-1, Sections 2300, 2304, and 2328				

*Balance carried forward from prior/to subsequent adjustments

Provider Name			Fiscal Period				Provider Number		Adjustments	
JOHN MUIR MEDICAL CENTER - WALNUT CREEK			JANUARY 1, 2008 THROUGH DECEMBER 31, 2008				ZZR00180F		57	
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>										
15	10A	A		5.00	7	Employee Benefits To abate other interest income related to the employees' Health Trust and Workers' Compensation against related expense. CMS Pub. 15-1, Section 2328	*	\$52,476,327	(\$444,836)	\$52,031,491
16	10A	A		6.00	7	Administrative and General To eliminate expense for services provided by the John Muir Mt. Diablo Health Network (home office) not related to patient care and due to lack of documentation. This adjustment is consistent with the audit treatment in the prior year. CMS Pub. 15-1, Sections 2102, 2102.3, 2300, and 2304	*	\$116,878,375	(\$21,610,836)	\$95,267,539 *
17	10A	A		3.00	7	New Capital Related Costs - Building and Fixtures To reconcile the reported depreciation expenses to agree with the provider's own records. CMS Pub. 15-1, Section 2304	*	\$22,504,692	(\$1,343,438)	\$21,161,254 *
18	10A	A		61.00	7	Emergency Room To adjust the reported HBP provider's component in excess of the RCE limit and also due to lack of supporting documentation. CMS Pub. 15-1, Sections 2109.3, 2108, and 2182		\$16,873,212	(\$2,758,331)	\$14,114,881
19	10A	A		3.00	7	New Capital Related Costs - Building and Fixtures	*	\$21,161,254	(\$47,318)	\$21,113,936
	10A	A		4.00	7	New Capital Related Costs - Movable Equipment		19,115,368	(89,479)	19,025,889
	10A	A		6.00	7	Administrative and General	*	95,267,539	(23,837,686)	71,429,853
	10A	A		60.02	7	Brentwood Clinic To adjust reported home office costs to agree with the audited John Muir Mt. Diablo Health System home office cost report. CMS Pub. 15-1, Sections 2150.2 and 2304	*	14,146,566	(1,187,443)	12,959,123

*Balance carried forward from prior/to subsequent adjustments

Provider Name			Fiscal Period				Provider Number		Adjustments	
JOHN MUIR MEDICAL CENTER - WALNUT CREEK			JANUARY 1, 2008 THROUGH DECEMBER 31, 2008				ZZR00180F		57	
Report References							As	Increase	As	
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	Reported	(Decrease)	Adjusted
		Work Sheet	Part	Title	Line	Col.				
ADJUSTMENTS TO REPORTED STATISTICS										
20	9	B-1		50.00	5	Physical Therapy (Gross Salaries)	14,574,521	(3,946,830)	10,627,691	*
	9	B-1		53.00	5	Electrocardiology	0	3,946,830	3,946,830	*
	9	B-1		100.02	5	Trauma Physician Billing	0	324,983	324,983	
	9	B-1		5.00	5	Total Statistics - Gross Salaries	231,634,641	324,983	231,959,624	
To adjust the reported gross salaries statistics to agree with the audited amounts. CMS Pub. 15-1, Sections 2300 and 2304										
21	9	B-1		41.00	4	Radiology - Diagnostic (Dollar Value)	388,154	(5,537)	382,617	*
	9	B-1		50.00	4	Physical Therapy	132,351	(23,415)	108,936	*
	9	B-1		59.00	4	Ultrasound	42,370	(599)	41,771	
	9	B-1		59.01	4	Nuclear Medicine - Therapeutic	44,629	(57)	44,572	
	9	B-1		60.02	4	Brentwood Clinic	0	29,608	29,608	
22	9	B-1		6.00	5	Administrative and General (Gross Salaries)	5,054,155	(359,093)	4,695,062	
	9	B-1		41.00	5	Radiology - Diagnostic	14,361,819	(1,189,100)	13,172,719	*
	9	B-1		44.00	5	Laboratory	35,091,994	(238,951)	34,853,043	
	9	B-1		50.00	5	Physical Therapy	10,627,691	(858,886)	9,768,805	*
	9	B-1		53.00	5	Electrocardiology	3,946,830	(176,748)	3,770,082	*
	9	B-1		59.00	5	Ultrasound	1,440,406	(186,154)	1,254,252	
	9	B-1		59.01	5	Nuclear Medicine - Therapeutic	1,102,378	(215,507)	886,871	
	9	B-1		60.02	5	Brentwood Clinic	0	3,224,439	3,224,439	
23	9	B-1		41.00	9	Radiology - Diagnostic (Pounds of Laundry)	111,416	(5,300)	106,116	
	9	B-1		60.02	9	Brentwood Clinic	0	5,300	5,300	
24	9	B-1		15.00	12	Central Services and Supply (Productive Hours)	50,938	(2,378)	48,560	
	9	B-1		41.00	12	Radiology - Diagnostic	331,157	(27,930)	303,227	*
	9	B-1		44.00	12	Laboratory	842,149	(8,897)	833,252	
	9	B-1		50.00	12	Physical Therapy	257,566	(21,615)	235,951	*
	9	B-1		53.00	12	Electrocardiology	88,868	(3,631)	85,237	
	9	B-1		59.00	12	Ultrasound	25,285	(3,314)	21,971	
	9	B-1		59.01	12	Nuclear Medicine - Therapeutic	19,216	(3,773)	15,443	
	9	B-1		60.02	12	Brentwood Clinic	0	71,538	71,538	

-Continued on next page-

*Balance carried forward from prior/to subsequent adjustments

Provider Name			Fiscal Period				Provider Number		Adjustments
JOHN MUIR MEDICAL CENTER - WALNUT CREEK			JANUARY 1, 2008 THROUGH DECEMBER 31, 2008				ZZR00180F		57
Report References							As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report			Explanation of Audit Adjustments				
		Work Sheet	Part	Title		Line	Col.		
<u>ADJUSTMENTS TO REPORTED STATISTICS</u>									
-Continued from previous page-									
25	9	B-1		44.00	14	Laboratory (Direct Nursing Hours)	9,246	(4)	9,242
	9	B-1		53.00	14	Electrocardiology	22,798	(1,615)	21,183
	9	B-1		60.02	14	Brentwood Clinic	0	1,619	1,619
26	9	B-1		41.00	15	Radiology - Diagnostic (Costed Requisition)	963,153	(23,675)	939,478 *
	9	B-1		44.00	15	Laboratory	7,463,788	(30,345)	7,433,443
	9	B-1		50.00	15	Physical Therapy	90,197	(16,415)	73,782 *
	9	B-1		53.00	15	Electrocardiology	1,793,480	(555)	1,792,925
	9	B-1		59.00	15	Ultrasound	18,828	(1,400)	17,428
	9	B-1		59.01	15	Nuclear Medicine - Therapeutic	19,651	(3,417)	16,234
	9	B-1		60.02	15	Brentwood Clinic	0	75,807	75,807
27	9	B-1		41.00	16	Radiology - Diagnostic (Costed Requisition)	242,789	(36,017)	206,772
	9	B-1		50.00	16	Physical Therapy	940	(203)	737 *
	9	B-1		53.00	16	Electrocardiology	16,498	(66)	16,432
	9	B-1		59.01	16	Nuclear Medicine - Therapeutic	18,733	(18,733)	0
	9	B-1		60.02	16	Brentwood Clinic	0	55,019	55,019
28	9	B-1		41.00	17	Radiology - Diagnostic (Gross Revenue)	156,315,165	(18,382,342)	137,932,823 *
	9	B-1		50.00	17	Physical Therapy	44,922,663	(4,103,096)	40,819,567 *
	9	B-1		53.00	17	Electrocardiology	120,786,415	(177,623)	120,608,792
	9	B-1		59.00	17	Ultrasound	22,766,215	(3,509,269)	19,256,946
	9	B-1		59.01	17	Nuclear Medicine - Therapeutic	16,006,297	(974,679)	15,031,618
	9	B-1		60.02	17	Brentwood Clinic	0	27,147,009	27,147,009
To reclassify Brentwood Clinic statistics for proper cost determination, in conjunction with Audit Adjustment 6. CMS Pub. 15-1, Sections 2300, 2302, 2304, 2306, 2307, and 2328									

*Balance carried forward from prior/to subsequent adjustments

Provider Name			Fiscal Period				Provider Number		Adjustments	
JOHN MUIR MEDICAL CENTER - WALNUT CREEK			JANUARY 1, 2008 THROUGH DECEMBER 31, 2008				ZZR00180F		57	
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 STATISTICS</u>										
29	9	B-1		41.00	4	Radiology - Diagnostic (Dollar Value)	*	382,617	(12,742)	369,875
	9	B-1		50.00	4	Physical Therapy	*	108,936	(4,886)	104,050
	9	B-1		63.00	4	Rossmoor Clinic		0	17,628	17,628
30	9	B-1		16.00	5	Pharmacy (Gross Salaries)		7,247,834	(476,576)	6,771,258
	9	B-1		41.00	5	Radiology - Diagnostic	*	13,172,719	(466,090)	12,706,629
	9	B-1		50.00	5	Physical Therapy	*	9,768,805	(1,061,987)	8,706,818
	9	B-1		63.00	5	Rossmoor Clinic		0	2,004,653	2,004,653
31	9	B-1		16.00	12	Pharmacy (Productive Hours)		123,228	(8,669)	114,559
	9	B-1		41.00	12	Radiology - Diagnostic	*	303,227	(10,024)	293,203
	9	B-1		50.00	12	Physical Therapy	*	235,951	(44,022)	191,929
	9	B-1		63.00	12	Rossmoor Clinic		0	62,715	62,715
32	9	B-1		41.00	15	Radiology - Diagnostic (Costed Requisition)	*	939,478	(2,206)	937,272
	9	B-1		50.00	15	Physical Therapy	*	73,782	(8,248)	65,534
	9	B-1		63.00	15	Rossmoor Clinic		0	10,454	10,454
33	9	B-1		50.00	16	Physical Therapy (Costed Requisition)	*	737	(119)	618
	9	B-1		63.00	16	Rossmoor Clinic		0	119	119
34	9	B-1		41.00	17	Radiology - Diagnostic (Gross Revenue)	*	137,932,823	(4,879,376)	133,053,447
	9	B-1		50.00	17	Physical Therapy	*	40,819,567	(3,380,178)	37,439,389
	9	B-1		63.00	17	Rossmoor Clinic		0	8,259,554	8,259,554
To reclassify Rossmoor Clinic statistics for proper cost determination, in conjunction with Audit Adjustment 8. CMS Pub. 15-1, Sections 2300, 2302, 2304, 2306, 2307, and 2328										

*Balance carried forward from prior/to subsequent adjustments

Provider Name			Fiscal Period				Provider Number		Adjustments	
JOHN MUIR MEDICAL CENTER - WALNUT CREEK			JANUARY 1, 2008 THROUGH DECEMBER 31, 2008				ZZR00180F		57	
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 STATISTICS</u>										
35	9	B-1		37.00	17	Operating Room (Gross Revenue)	277,635,817	(124,691,759)	152,944,058 *	
	9	B-1		55.00	17	Medical Supplies Charged to Patients	29,210,473	124,691,759	153,902,232	
<p style="margin-left: 40px;">To reclassify medical supplies revenue statistics from Operating Room to Medical Supplies Charged to Patients in conjunction with Audit Adjustment 12.</p> <p style="margin-left: 40px;">CMS Pub. 15-1, Sections 2300, 2304, and 2306</p>										
36	9	B-1		37.00	1,3,8,10	Operating Room (Square Footage)	22,265	4,932	27,197	
	9	B-1		59.03	1,3,8,10	Short Stay Surgery and Recovery	4,932	(4,932)	0	
37	9	B-1		37.00	2	Operating Room (Dollar Value)	555	249	804	
	9	B-1		59.03	2	Short Stay Surgery and Recovery	249	(249)	0	
38	9	B-1		37.00	4	Operating Room (Dollar Value)	1,555,613	317,459	1,873,072	
	9	B-1		59.03	4	Short Stay Surgery and Recovery	317,459	(317,459)	0	
39	9	B-1		37.00	5	Operating Room (Gross Salaries)	12,787,941	2,506,615	15,294,556	
	9	B-1		59.03	5	Short Stay Surgery and Recovery	2,506,615	(2,506,615)	0	
40	9	B-1		37.00	9	Operating Room (Pounds of Laundry)	225,159	10,357	235,516	
	9	B-1		59.03	9	Short Stay Surgery and Recovery	10,357	(10,357)	0	
41	9	B-1		37.00	12	Operating Room (Meals Served)	240,710	45,011	285,721	
	9	B-1		59.03	12	Short Stay Surgery and Recovery	45,011	(45,011)	0	
42	9	B-1		37.00	14	Operating Room (Direct Nursing Hours)	112,433	31,610	144,043	
	9	B-1		59.03	14	Short Stay Surgery and Recovery	31,610	(31,610)	0	
43	9	B-1		37.00	15	Operating Room (Costed Requisition)	1,457,529	176,879	1,634,408	
	9	B-1		59.03	15	Short Stay Surgery and Recovery	176,879	(176,879)	0	
44	9	B-1		37.00	16	Operating Room (Costed Requisition)	21,958	2,999	24,957	
	9	B-1		59.03	16	Short Stay Surgery and Recovery	2,999	(2,999)	0	

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*Balance carried forward from prior/to subsequent adjustments

Provider Name			Fiscal Period				Provider Number		Adjustments	
JOHN MUIR MEDICAL CENTER - WALNUT CREEK			JANUARY 1, 2008 THROUGH DECEMBER 31, 2008				ZZR00180F		57	
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>ADJUSTMENTS TO REPORTED STATISTICS</u>										
-Continued from previous page-										
45	9	B-1		37.00	17	Operating Room (Gross Revenue)	*	152,944,058	11,603,003	164,547,061
	9	B-1		59.03	17	Short Stay Surgery and Recovery		11,603,003	(11,603,003)	0
To reclassify Short Stay Surgery and Recovery statistics to Operating Room in conjunction with Audit Adjustment 11. CMS Pub. 15-1, Sections 2304 and 2306										
46	9	B-1		11.00	5	Dietary		3,708,601	(1,298,045)	2,410,556
	9	B-1		12.00	5	Cafeteria		0	1,298,045	1,298,045
To reclassify Gross Salaries statistics from Dietary to Cafeteria in conjunction with Audit Adjustment 13. CMS Pub. 15-1, Sections 2304 and 2306										

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider Number		Adjustments
JOHN MUIR MEDICAL CENTER - WALNUT CREEK							JANUARY 1, 2008 THROUGH DECEMBER 31, 2008			ZZR00180F		57
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>ADJUSTMENTS TO REPORTED PATIENT DAYS</u>												
47	4	D-1	I		1.00	1	Adults and Pediatrics	67,624	5,545	73,169		
	Not Reported	D-1	I		1.00	1	Subprovider	5,545	(5,545)	0		
							To combine Rehabilitation days with Adults and Pediatrics in conjunction with Audit Adjustment 1. CMS Pub. 15-1, Sections 2202 and 2336.1					
48	4A	D-1	II		42.00	1	Nursery	5,618	441	6,059		
	4A	D-1	II		47.00	1	Intensive Care Unit Nursery	6,401	(441)	5,960		
							To reclassify 6.89% of Intensive Care Unit Nursery Level I total patient days to Nursery in conjunction with Audit Adjustment 2. CMS Pub. 15-1, Sections 2202.7, 2300, 2304, and 2336.1					

Provider Name			Fiscal Period				Provider Number		Adjustments	
JOHN MUIR MEDICAL CENTER - WALNUT CREEK			JANUARY 1, 2008 THROUGH DECEMBER 31, 2008				ZZR00180F		57	
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 TOTAL CHARGES</u>										
49	5	C	I		41.00	8	Radiology - Diagnostic	\$156,315,165	(\$18,382,342)	\$137,932,823 *
	5	C	I		50.00	8	Physical Therapy	44,922,663	(4,103,096)	40,819,567 *
	5	C	I		53.00	8	Electrocardiology	120,786,415	(177,623)	120,608,792
	5	C	I		59.00	8	Ultrasound	22,766,215	(3,509,269)	19,256,946
	5	C	I		59.01	8	Nuclear Medicine - Therapeutic	16,006,297	(974,679)	15,031,618
	5	C	I		60.02	8	Brentwood Clinic	0	27,147,009	27,147,009
To reclassify Brentwood Clinic revenues for proper matching of revenue and expense, in conjunction with Audit Adjustment 6. CMS Pub.15-1, Sections 2102, 2202.4, 2206, 2300, 2302.6, 2304, and 2306										
50	5	C	I		41.00	8	Radiology - Diagnostic	* \$137,932,823	(\$4,879,376)	\$133,053,447
	5	C	I		50.00	8	Physical Therapy	* 40,819,567	(3,380,178)	37,439,389
	5	C	I		63.00	8	Rossmoor Clinic	0	8,259,554	8,259,554
To reclassify Rossmoor Clinic revenues for proper matching of revenue and expense, in conjunction with Audit Adjustment 8. CMS Pub.15-1, Sections 2102, 2202.4, 2206, 2300, 2302.6, 2304, and 2306										
51	5	C	I		37.00	8	Operating Room	\$277,635,817	\$11,603,003	\$289,238,820 *
	5	C	I		59.03	8	Short Stay Surgery and Recovery	11,603,003	(11,603,003)	0
To reclassify Short Stay Surgery and Recovery charges to Operating Room for proper matching of revenue, expense, and Medi-Cal billing; and in conjunction with Audit Adjustment 11. CMS Pub. 15-1, Sections 2102, 2202.4, 2206, 2300, 2302.6, 2304, and 2306										
52	5	C	I		37.00	8	Operating Room	* \$289,238,820	(\$124,691,759)	\$164,547,061
	5	C	I		55.00	8	Medical Supplies Charged to Patients	29,210,473	124,691,759	153,902,232
To reclassify medical supplies from Operating Room to Medical Supplies Charged to Patients in conjunction with Audit Adjustment 12. CMS Pub. 15-1, Sections 2300, 2304, and 2306										

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider Number		Adjustments
JOHN MUIR MEDICAL CENTER - WALNUT CREEK							JANUARY 1, 2008 THROUGH DECEMBER 31, 2008		ZZR00180F		57
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Adj. No.	Audit Report	Cost Report									
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ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT											
53	4	D-1	I	XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics	2,936	751	3,687	
	4A	D-1	II	XIX	42.00	4	Medi-Cal Days - Nursery	75	38	113	
	4A	D-1	II	XIX	43.00	4	Medi-Cal Days - Intensive Care Unit	622	612	1,234	
	4A	D-1	II	XIX	44.00	4	Medi-Cal Days - Coronary Care Unit	183	(183)	0	
	4A	D-1	II	XIX	47.00	4	Medi- Cal Days - ICU Nursery	512	69	581	
54	4A	Not Reported						Medi-Cal Administrative Days (January 1, 2008 through July 31, 2008)	0	197	197
	4A	Not Reported						Medi-Cal Administrative Rate (January 1, 2008 through July 31, 2008)	\$0.00	\$318.19	\$318.19
	4A	Not Reported						Medi-Cal Administrative Days (August 1, 2008 through December 31, 2008)	0	68	68
	4A	Not Reported						Medi-Cal Administrative Rate (August 1, 2008 through December 31, 2008)	\$0.00	\$351.26	\$351.26
55	6	D-4		XIX	37.00	2	Medi-Cal Ancillary Charges - Operating Room	\$4,662,281	\$572,767	\$5,235,048	
	6	D-4		XIX	39.00	2	Medi-Cal Ancillary Charges - Delivery Room and Labor Room	406,902	(132,103)	274,799	
	6	D-4		XIX	40.00	2	Medi-Cal Ancillary Charges - Anesthesiology	640,947	260,359	901,306	
	6	D-4		XIX	41.00	2	Medi-Cal Ancillary Charges - Radiology - Diagnostic	2,053,571	389,217	2,442,788	
	6	D-4		XIX	44.00	2	Medi-Cal Ancillary Charges - Laboratory	7,902,822	4,109,578	12,012,400	
	6	D-4		XIX	46.00	2	Medi-Cal Ancillary Charges - Whole Blood and Packed Red Blood	164,106	95,590	259,696	
	6	D-4		XIX	47.00	2	Medi-Cal Ancillary Charges - Blood Storage and Processing	794,844	(794,844)	0	
	6	D-4		XIX	49.00	2	Medi-Cal Ancillary Charges - Respiratory Therapy	8,776,832	(3,279,915)	5,496,917	
	6	D-4		XIX	50.00	2	Medi-Cal Ancillary Charges - Physical Therapy	547,454	443,213	990,667	
	6	D-4		XIX	53.00	2	Medi-Cal Ancillary Charges - Electrocardiology	1,126,606	24,457	1,151,063	
	6	D-4		XIX	55.00	2	Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients	1,492,712	4,015,951	5,508,663	
	6	D-4		XIX	56.00	2	Medi-Cal Ancillary Charges - Drugs Charged to Patients	13,637,891	7,587,009	21,224,900	
	6	D-4		XIX	57.00	2	Medi-Cal Ancillary Charges - Renal Dialysis	266,969	263,811	530,780	
	6	D-4		XIX	59.00	2	Medi-Cal Ancillary Charges - Ultrasound	264,218	133,992	398,210	
	6	D-4		XIX	59.01	2	Medi-Cal Ancillary Charges - Nuclear Medicine - Therapeutic	163,911	38,864	202,775	
	6	D-4		XIX	59.02	2	Medi-Cal Ancillary Charges - Pulmonary Function Testing	148,803	(9,026)	139,777	
	6	D-4		XIX	59.03	2	Medi-Cal Ancillary Charges - Short Stay Surgery and Recovery	408,234	(408,234)	0	
	6	D-4		XIX	59.04	2	Medi-Cal Ancillary Charges - Cast Room	6,886	(6,886)	0	
	6	D-4		XIX	61.00	2	Medi-Cal Ancillary Charges - Emergency	3,077,095	1,268,292	4,345,387	
	6	D-4		XIX	101.00	2	Medi-Cal Ancillary Charges - Total	46,543,084	14,572,092	61,115,176	

Provider Name							Fiscal Period		Provider Number		Adjustments
JOHN MUIR MEDICAL CENTER - WALNUT CREEK							JANUARY 1, 2008 THROUGH DECEMBER 31, 2008		ZZR00180F		57
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Adj. No.	Audit Report	Cost Report									
		Work Sheet	Part	Title	Line	Col.					
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT											
56	2	E-3	III	XIX	10.00	1	Medi-Cal Routine Service Charges	\$36,550,197	\$12,326,359	\$48,876,556	
	2	E-3	III	XIX	11.00	1	Medi-Cal Ancillary Service Charges	46,543,084	14,572,092	61,115,176	
57	3	E-3	III	XIX	33.00	1	Medi-Cal Patient and Third Party Liability	\$124,210	(\$92,683)	\$31,527	
	3	E-3	III	XIX	36.00	1	Medi-Cal Coinsurance	0	192,588	192,588	
	1	E-3	III	XIX	57.00	1	Interim Payments	12,553,166	3,789,583	16,342,749	
	1	E-3	III	XIX	50.00	1	Other Adjustment - Protested Amount for AB 1183	1,398,209	(1,398,209)	0	
							To adjust Medi-Cal Settlement data to agree with the following EDS Paid Claims Summary Report: Report Date: May 11, 2010 Payment Period: January 1, 2008 through April 30, 2010 Service Period: January 1, 2008 through December 31, 2008 CMS Pub. 15-1, Sections 2304, 2404 and 2408.3 CCR, Title 22, Sections 51511 and 51542				