

**APPEAL RECOMPUTATION  
OF THE  
AUDIT REPORT**

**SANTA ROSA MEMORIAL HOSPITAL  
SANTA ROSA, CALIFORNIA  
NATIONAL PROVIDER NUMBER: 1134152549**

**FISCAL PERIOD ENDED  
JUNE 30, 2008**

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

**Section Chief: Louise Wong  
Audit Supervisor: Jesse Duran  
Auditor: Bob Dailey**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

January 22, 2013

Mitch Riccioni  
Chief Financial Officer  
Santa Rosa Memorial Hospital  
1165 Montgomery Drive  
Santa Rosa, CA 95405

In the Matter of:

SANTA ROSA MEMORIAL HOSPITAL  
NATIONAL PROVIDER IDENTIFIER (NPI) 1134152549  
FISCAL PERIOD ENDED JUNE 30, 2008  
CASE NUMBER HA12-0608-734B-RD

Pursuant to the Office of Administrative Hearings and Appeals' Report of Findings dated on August 30, 2012, the following revisions are made to the Medi-Cal audit report dated October 24, 2011.

SUMMARY OF REVISIONS

<u>MEDI-CAL NONCONTRACT SETTLEMENT (SCHEDULE 1)</u>	
Audited Amount Due Provider	\$ 1,992,213
Revision	<u>305,645</u>
Revised Amount Due Provider	\$ <u>2,297,858</u>
 <u>DISTINCT PART NURSING FACILITY (DPNF SCH. 1)</u>	
Audited Cost Per Day	\$ 988.00
Revision	<u>13.17</u>
Revised Cost Per Day	\$ <u>1,001.17</u>

Enclosed is the revised Summary of Findings and supporting schedules detailing the results of the recomputation.

A copy of the final settlement amount is being sent to the fiscal intermediary. This final settlement amount will be incorporated in a Statement of Account Status, which may

Mitch Riccioni  
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reflect other financial transactions such as tentative settlement payments, final settlement payments, and/or lump sum rate adjustments. The Statement of Account Status with the amount due the State or owed to the provider (including interest as prescribed by law) will be forwarded to the provider by the fiscal intermediary. Instructions regarding payment, if necessary, will be included with the Statement of Account Status.

If you have any questions in 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

cc: Evie Correa, Chief  
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**SUMMARY OF FINDINGS**

**Provider Name:**  
**SANTA ROSA MEMORIAL HOSPITAL**

**Fiscal Period Ended:**  
**JUNE 30, 2008**

	SETTLEMENT	COST
<b>1. Medi-Cal Noncontract Settlement (SCHEDULE 1)</b> <b>Provider NPI: 1134152549</b> Audited	\$ 1,992,213	
Net Change	\$ 305,645	
Revised Amount Due Provider (State)	\$ 2,297,858	
<b>2. Subprovider I (SCHEDULE 1-1)</b> <b>Provider NPI:</b> Audited	\$ 0	
Net Change	\$ 0	
Revised Amount Due Provider (State)	\$ 0	
<b>3. Subprovider II (SCHEDULE 1-2)</b> <b>Provider NPI:</b> Audited	\$ 0	
Net Change	\$ 0	
Revised Amount Due Provider (State)	\$ 0	
<b>4. Medi-Cal Contract Cost (CONTRACT SCH 1)</b> <b>Provider NPI:</b> Audited		\$ 0
Net Change		\$ 0
Revised Cost		\$ 0
Revised Amount Due Provider (State)	\$ 0	
<b>5. Distinct Part Nursing Facility (DPNF SCH 1)</b> <b>Provider NPI: 1134152549</b> Audited		\$ 988.00
Net Change		\$ 13.17
Revised Cost Per Day		\$ 1,001.17
Revised Amount Due Provider (State)	\$ 0	
<b>6. Distinct Part Nursing Facility (DPNF SCH 1-1)</b> <b>Provider NPI:</b> Audited		\$ 0.00
Net Change		\$ 0.00
Revised Cost Per Day		\$ 0.00
Revised Amount Due Provider (State)	\$ 0	
<b>7. Adult Subacute (ADULT SUBACUTE SCH 1)</b> <b>Provider NPI:</b> Audited		\$ 0.00
Net Change		\$ 0.00
Revised Cost Per Day		\$ 0.00
Revised Amount Due Provider (State)	\$ 0	
<b>8. Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7)</b>	\$ 2,297,858	
<b>9. Total Medi-Cal Cost</b>		\$ 0

**SUMMARY OF FINDINGS**

**Provider Name:**  
**SANTA ROSA MEMORIAL HOSPITAL**

**Fiscal Period Ended:**  
**JUNE 30, 2008**

	SETTLEMENT	COST
<b>10. Subacute (SUBACUTE SCH 1-1)</b>		
<b>Provider NPI:</b>		
Audited		\$ 0.00
Net Change		\$ 0.00
Revised Cost Per Day		\$ 0.00
Revised Amount Due Provider (State)	\$ 0	
<b>11. Rural Health Clinic (RHC SCH 1)</b>		
<b>Provider NPI:</b>		
Audited	\$ 0	
Net Change	\$ 0	
Revised Amount Due Provider (State)	\$ 0	
<b>12. Rural Health Clinic (RHC 95-210 SCH 1)</b>		
<b>Provider NPI:</b>		
Audited	\$ 0	
Net Change	\$ 0	
Revised Amount Due Provider (State)	\$ 0	
<b>13. Rural Health Clinic (RHC 95-210 SCH 1-1)</b>		
<b>Provider NPI:</b>		
Audited	\$ 0	
Net Change	\$ 0	
Revised Amount Due Provider (State)	\$ 0	
<b>14. County Medical Services Program (CMSP SCH 1)</b>		
<b>Provider NPI:</b>		
Audited	\$ 0	
Net Change	\$ 0	
Revised Amount Due Provider (State)	\$ 0	
<b>15. Transitional Care (TC SCH 1)</b>		
<b>Provider NPI:</b>		
Audited		\$ 0.00
Net Change		\$ 0.00
Revised Cost Per Day		\$ 0.00
Revised Amount Due Provider (State)	\$ 0	
<b>16. Total Other Settlement Due Provider - (Lines 10 through 15)</b>	\$ 0	
<b>17. Total Combined Revised Settlement Due Provider (State/CMSP/RHC) - (Line 8 + Line 16)</b>	\$ 2,297,858	

## COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:  
SANTA ROSA MEMORIAL HOSPITAL

Fiscal Period Ended:  
JUNE 30, 2008

Provider NPI:  
1134152549

	AUDITED	REVISED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ 29,121,048	\$ 29,426,693
2. Excess Reasonable Cost Over Charges (Schedule 2)	\$ 0	\$ 0
3. Medi-Cal Inpatient Hospital Based Physician Services	\$ N/A	\$ N/A
4. <span style="float: right;">\$</span>	\$ 0	\$ 0
5. TOTAL COST-Reimbursable to Provider (Lines 1 through 4)	\$ 29,121,048	\$ 29,426,693
6. Interim Payments (Rev )	\$ (27,128,835)	\$ (27,128,835)
7. Balance Due Provider (State)	\$ 1,992,213	\$ 2,297,858
8. Duplicate Payments (Rev )	\$ 0	\$ 0
9. <span style="float: right;">\$</span>	\$ 0	\$ 0
10. <span style="float: right;">\$</span>	\$ 0	\$ 0
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ 1,992,213	\$ 2,297,858

(To Summary of Findings)

COMPUTATION OF LESSER OF  
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:  
SANTA ROSA MEMORIAL HOSPITALFiscal Period Ended:  
JUNE 30, 2008Provider NPI:  
1134152549

AUDITED

REVISED

## REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3)	\$ <u>29,372,475</u>	\$ <u>29,678,120</u>
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## CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Rev )	\$ <u>32,480,558</u>	\$ <u>32,480,558</u>
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3. Inpatient Ancillary Service Charges (Rev )	\$ <u>88,525,032</u>	\$ <u>88,525,032</u>
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4. Total Charges - Medi-Cal Inpatient Services	\$ <u>121,005,590</u>	\$ <u>121,005,590</u>
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5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ <u>91,633,115</u>	\$ <u>91,327,470</u>
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6. Excess of Reasonable Cost Over Customary Charges (Line 1 minus Line 4)	\$ <u>0</u>	\$ <u>0</u>
	(To Schedule 1)	

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



COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:  
SANTA ROSA MEMORIAL HOSPITALFiscal Period Ended:  
JUNE 30, 2008Provider NPI:  
1134152549

## GENERAL SERVICE UNIT NET OF SWING-BED COSTS

	AUDITED	REVISED
<b>INPATIENT DAYS</b>		
1. Total Inpatient Days (include private & swing-bed) (Rev )	58,549	58,549
2. Inpatient Days (include private, exclude swing-bed)	58,549	58,549
3. Private Room Days (exclude swing-bed private room) (Rev )	0	0
4. Semi-Private Room Days (exclude swing-bed) (Rev )	58,549	58,549
5. Medicare NF Swing-Bed Days through Dec 31 (Rev )	0	0
6. Medicare NF Swing-Bed Days after Dec 31 (Rev )	0	0
7. Medi-Cal NF Swing-Bed Days through July 31 (Rev )	0	0
8. Medi-Cal NF Swing-Bed Days after July 31 (Rev )	0	0
9. Medi-Cal Days (excluding swing-bed) (Rev )	7,319	7,319

## SWING-BED ADJUSTMENT

17. Medicare NF Swing-Bed Rates through Dec 31 (Rev )	\$ 0.00	\$ 0.00
18. Medicare NF Swing-Bed Rates after Dec 31(Rev )	\$ 0.00	\$ 0.00
19. Medi-Cal NF Swing-Bed Rates through July 31(Rev )	\$ 0.00	\$ 0.00
20. Medi-Cal NF Swing-Bed Rates after July 31(Rev )	\$ 0.00	\$ 0.00
21. Total Routine Serv Cost (Sch 8, Line 25, Col 27)	\$ 76,919,165	\$ 77,919,281
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)	\$ 76,919,165	\$ 77,919,281

## PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 140,778,569	\$ 140,778,569
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 140,778,569	\$ 140,778,569
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 0.546384	\$ 0.553488
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)	\$ 2,404.46	\$ 2,404.46
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)	\$ 76,919,165	\$ 77,919,281

## PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 1,313.76	\$ 1,330.84
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 9,615,409	\$ 9,740,418
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 6,979,183	\$ 7,040,694
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 173,971	\$ 173,971
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 16,768,563	\$ 16,955,083

( To Schedule 3 )

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:  
SANTA ROSA MEMORIAL HOSPITALFiscal Period Ended:  
JUNE 30, 2008Provider NPI:  
1134152549

## SPECIAL CARE AND/OR NURSERY UNITS

## NURSERY

	AUDITED	REVISED
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 1,084,858	\$ 1,100,067
2. Total Inpatient Days (Rev )	2,391	2,391
3. Average Per Diem Cost	\$ 453.73	\$ 460.09
4. Medi-Cal Inpatient Days (Rev )	1,010	1,010
5. Cost Applicable to Medi-Cal	\$ 458,267	\$ 464,691

## INTENSIVE CARE UNIT

6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 21,861,567	\$ 22,083,545
7. Total Inpatient Days (Rev )	7,211	7,211
8. Average Per Diem Cost	\$ 3,031.70	\$ 3,062.48
9. Medi-Cal Inpatient Days (Rev )	1,095	1,095
10. Cost Applicable to Medi-Cal	\$ 3,319,712	\$ 3,353,416

## CORONARY CARE UNIT

11. Total Inpatient Routine Cost (Sch 8, Line 27, Col 27)	\$ 0	\$ 0
12. Total Inpatient Days (Rev )	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Rev )	0	0
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0

## NEONATAL INTENSIVE CARE UNIT

16. Total Inpatient Routine Cost (Sch 8, Line 30, Col 27)	\$ 5,159,142	\$ 5,193,919
17. Total Inpatient Days (Rev )	2,216	2,216
18. Average Per Diem Cost	\$ 2,328.13	\$ 2,343.83
19. Medi-Cal Inpatient Days (Rev )	1,362	1,362
20. Cost Applicable to Medi-Cal	\$ 3,170,913	\$ 3,192,296

## SURGICAL INTENSIVE CARE UNIT

21. Total Inpatient Routine Cost (Sch 8, Line 29, Col 27)	\$ 0	\$ 0
22. Total Inpatient Days (Rev )	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Rev )	0	0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0

ADMINISTRATIVE DAYS - July 1, 2007 through July 31, 2007

26. Per Diem Rate (Rev )	\$ 310.68	\$ 310.68
27. Medi-Cal Inpatient Days (Rev )	75	75
28. Cost Applicable to Medi-Cal	\$ 23,301	\$ 23,301

ADMINISTRATIVE DAYS - July 1, 2007 through July 31, 2007

29. Per Diem Rate (Rev ) Late Billed at 50%	\$ 155.34	\$ 155.34
30. Medi-Cal Inpatient Days (Rev )	45	45
31. Cost Applicable to Medi-Cal	\$ 6,990	\$ 6,990

32. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,28,31)	\$ 6,979,183	\$ 7,040,694
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(To Schedule 4)

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:  
SANTA ROSA MEMORIAL HOSPITALFiscal Period Ended:  
JUNE 30, 2008Provider NPI:  
1134152549

SPECIAL CARE UNITS	AUDITED	REVISED
1. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
2. Total Inpatient Days (Rev )	0	0
3. Average Per Diem Cost	\$ 0.00	\$ 0.00
4. Medi-Cal Inpatient Days (Rev )	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 (Rev )	0	0
8. Average Per Diem Cost	\$ 0.00	\$ 0.00
9. Medi-Cal Inpatient Days (Rev )	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 (Rev )	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Rev )	0	0
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<u>ADMINISTRATIVE DAYS - August 1, 2007 through June 30, 2008</u>		
16. Per Diem Rate (Rev )	\$ 318.19	\$ 318.19
17. Medi-Cal Inpatient Days (Rev )	475	475
18. Average Per Diem Cost	\$ 151,140	\$ 151,140
<u>ADMINISTRATIVE DAYS - August 1, 2007 through June 30, 2008</u>		
19. Per Diem Rate (Adj 12) Late Billed at 50%	\$ 159.10	\$ 159.10
20. Medi-Cal Inpatient Days (Adj 12)	136	136
21. Cost Applicable to Medi-Cal	\$ 21,638	\$ 21,638
<u>ADMINISTRATIVE DAYS - August 1, 2007 through June 30, 2008</u>		
22. Per Diem Rate (Adj 12) Late Billed at 75%	\$ 238.64	\$ 238.64
23. Medi-Cal Inpatient Days (Adj 12)	5	5
24. Cost Applicable to Medi-Cal	\$ 1,193	\$ 1,193
25. Medi-Cal Routine Cost (Sum of Lines 5,10,15,18,21,24)	\$ 173,971	\$ 173,971

(To Schedule 4)



ADJUSTMENTS TO MEDI-CAL CHARGES

Provider Name:  
SANTA ROSA MEMORIAL HOSPITAL

Fiscal Period Ended:  
JUNE 30, 2008

Provider NPI:  
1134152549

ANCILLARY CHARGES		AUDITED	REVISIONS (Rev )	REVISED
37.00	Operating Room	\$ 13,520,209	\$ 0	\$ 13,520,209
38.00	Recovery Room	2,632,978	0	2,632,978
39.00	Delivery Room and Labor Room	3,792,014	0	3,792,014
40.00	Anesthesiology	2,526,676	0	2,526,676
41.00	Radiology - Diagnostic	2,106,367	0	2,106,367
41.01		0		0
41.02		0		0
42.00	Radiology - Therapeutic	0		0
43.00	Radioisotope	256,342	0	256,342
44.00	Laboratory	12,321,018	0	12,321,018
44.01	Pathological Lab	0		0
46.00	Whole Blood	0		0
47.00	Blood Storing and Processing	360,342	0	360,342
48.00	Intravenous Therapy	0		0
49.00	Respiratory Therapy	7,748,402	0	7,748,402
50.00	Physical Therapy	1,081,439	0	1,081,439
51.00	Occupational Therapy	691,455	0	691,455
52.00	Speech Pathology	451,121	0	451,121
53.00	Electrocardiology	2,371,304	0	2,371,304
55.00	Medical Supplies Charged to Patients	11,322,726	0	11,322,726
56.00	Drugs Charged to Patients	13,178,359	0	13,178,359
57.00	Renal Dialysis	628,989	0	628,989
58.00	ASC (Non-Distinct Part)	0		0
59.00	Angiocardiology	436,577	0	436,577
59.01	Ultrasound	735,617	0	735,617
59.02	Computerized Axial Tomographic Scanner	5,369,661	0	5,369,661
59.03	Magnetic Resonance Imaging	959,135	0	959,135
59.04	Psych Therapy	0		0
60.00	Clinic	0		0
60.01	Rohnert Park	0		0
60.02	Wound Care Clinic	0		0
60.03	Outpatient Psych	0		0
60.04	Telemedicine	0		0
60.07	Outpatient Pavilion	0		0
60.08	Urgent Care Center	0		0
61.00	Emergency	6,034,301	0	6,034,301
62.00	Observation Beds	0		0
83.00	Kidney Acquisition	0		0
TOTAL MEDI-CAL ANCILLARY CHARGES		\$ 88,525,032	\$ 0	\$ 88,525,032

(To Schedule 5)



**COMPUTATION OF  
DISTINCT PART NURSING FACILITY PER DIEM**

**Provider Name:**  
**SANTA ROSA MEMORIAL HOSPITAL**

**Fiscal Period Ended:**  
**JUNE 30, 2008**

**Provider NPI:**  
**1134152549**

	<b>AUDITED</b>	<b>REVISED</b>	<b>DIFFERENCE</b>
<b>COMPUTATION OF DISTINCT PART (DP) NURSING FACILITY PER DIEM</b>			
1. Distinct Part Ancillary Cost (DPNF Sch 3)	\$ 0	\$ 0	\$ 0
2. Distinct Part Routine Cost (DPNF Sch 2)	\$ 5,491,312	\$ 5,564,515	\$ 73,202
3. Total Distinct Part Facility Cost (Lines 1 & 2)	\$ 5,491,312	\$ 5,564,515	\$ 73,202
4. Total Distinct Part Patient Days (Rev )	5,558	5,558	
5. Average DP Per Diem Cost (Line 3 / Line 4)	\$ 988.00	\$ 1,001.17	\$ 13.17
<b>DPNF OVERPAYMENT AND OVERBILLINGS</b>			
6. Medi-Cal Overpayments (Rev )	\$ 0	\$ 0	\$
7. Medi-Cal Credit Balances (Rev )	\$ 0	\$ 0	\$
8. MEDI-CAL SETTLEMENT Due Provider (State)	\$ 0	\$ 0	\$ 0
	(To Summary of Findings)		
<b>GENERAL INFORMATION</b>			
9. Total Available Distinct Part Beds (C/R, W/S S-3)	0	0 *	
10. Total Licensed Capacity (All levels) (Rev )	245	245	
11. Total Medi-Cal DP Patient Days (Rev )	0	0	
<b>CAPITAL RELATED COST</b>			
12. Direct Capital Related Cost	N/A	\$ 0	N/A
13. Indirect Capital Related Cost (DPNF Sch 5)	N/A	\$ 409,975	N/A
14. Total Capital Related Cost (Lines 12 & 13)	N/A	\$ 409,975	N/A
<b>TOTAL SALARY &amp; BENEFITS</b>			
15. Direct Salary & Benefits Expenses	N/A	\$ 2,618,911	N/A
16. Allocated Salary & Benefits (DPNF Sch 5)	N/A	\$ 1,560,640	N/A
17. Total Salary & Benefits Expenses (Lines 15 & 16)	N/A	\$ 4,179,551	N/A

\* Skilled nursing facility closed in March 2008

## SUMMARY OF DISTINCT PART FACILITY EXPENSES

Provider Name:  
SANTA ROSA MEMORIAL HOSPITAL

Fiscal Period Ended:  
JUNE 30, 2008

Provider NPI:  
1.134E+09

COL.	COST CENTER		AUDITED *	REVISED *	DIFFERENCE
	DIRECT AND ALLOCATED EXPENSE				
0.00	Distinct Part		\$ 2,953,904	\$ 2,953,904	\$ 0
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		48,637	57,204	8,567
4.00	New Capital Related Costs - Movable Equipment		213,534	213,534	0
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		726,715	726,743	28
6.01	Non-Patient 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		639,973	646,450	6,477
7.00	Maintenance and Repairs		116,225	137,766	21,541
8.00	Operation of Plant		64,270	73,474	9,205
9.00	Laundry and Linen Service		57,549	57,612	64
10.00	Housekeeping		82,034	95,832	13,797
11.00	Dietary		362,810	374,026	11,216
12.00	Cafeteria		41,957	42,981	1,024
13.00	Maintenance of Personnel		0	0	0
14.00	Nursing Administration		78,035	78,467	432
15.00	Central Services and Supply		3,770	3,899	130
16.00	Pharmacy		697	701	5
17.00	Medical Records and Library		45,650	46,042	392
18.00	Social Service		55,553	55,877	324
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
101.00	TOTAL DIRECT AND ALLOCATED EXPENSES		\$ 5,491,312	\$ 5,564,515	\$ 73,202

(To DPNF Sch 1)

\* From Schedule 8, Part I, line 34.





**ALLOCATION OF INDIRECT EXPENSES  
DISTINCT PART NURSING FACILITY**

**Provider Name:**  
**SANTA ROSA MEMORIAL HOSPITAL**

**Fiscal Period Ended:**  
**JUNE 30, 2008**

**Provider NPI:**  
**1134152549**

<b>COL.</b>	<b>COST CENTER</b>	<b>REVISED CAP RELATED * (COL 1)</b>	<b>REVISED SAL &amp; EMP BENEFITS * (COL 2)</b>
1.00	Old Capital Related Costs - Building and Fixtures	\$ 0	\$ N/A
2.00	Old Capital Related Costs - Movable Equipment	0	N/A
3.00	New Capital Related Costs - Building and Fixtures	57,204	N/A
4.00	New Capital Related Costs - Movable Equipment	213,534	N/A
4.01		0	N/A
4.02		0	N/A
4.03		0	N/A
4.04		0	N/A
4.05		0	N/A
4.06		0	N/A
4.07		0	N/A
4.08		0	N/A
5.00	Employee Benefits	889	725,854
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	32,030	351,556
7.00	Maintenance and Repairs	14,910	35,608
8.00	Operation of Plant	13,138	12,613
9.00	Laundry and Linen Service	402	8,329
10.00	Housekeeping	2,561	67,701
11.00	Dietary	62,312	191,331
12.00	Cafeteria	5,701	33,317
13.00	Maintenance of Personnel	0	0
14.00	Nursing Administration	2,467	67,520
15.00	Central Services and Supply	736	1,962
16.00	Pharmacy	27	560
17.00	Medical Records and Library	2,213	14,199
18.00	Social Service	1,848	50,091
19.00		0	0
19.02		0	0
19.03		0	0
21.00	Nursing School	0	0
21.01	Clinical Pastoral Education	0	0
22.00	Intern and Res Service - Salary and Fringes	0	0
23.00	Intern and Res - Other Program	0	0
24.00	Paramedical Ed Program	0	0
101	<b>TOTAL ALLOCATED INDIRECT EXPENSES</b>	<b>\$ 409,975</b>	<b>\$ 1,560,640</b>

\* These amounts include Skilled Nursing Facility expenses,  
line 34.

(To DPNF SCH 1)







Provider Name:

Fiscal Period Ended:

SANTA ROSA MEMORIAL HOSPITAL

JUNE 30, 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	ADMINIS- TRATIVE & GENERAL 6.00
<b>ANCILLARY COST CENTERS</b>												
37.00 Operating Room	0	3,033,148	0	0	0	0	0	0	0	0	19,833,499	3,244,776
38.00 Recovery Room	0	529,952	0	0	0	0	0	0	0	0	2,570,105	420,471
39.00 Delivery Room and Labor Room	0	1,028,898	0	0	0	0	0	0	0	0	5,643,771	923,325
40.00 Anesthesiology	0	56,799	0	0	0	0	0	0	0	0	261,481	42,778
41.00 Radiology - Diagnostic	0	909,333	0	0	0	0	0	0	0	0	5,006,198	819,018
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	91,478	0	0	0	0	0	0	0	0	702,383	114,910
44.00 Laboratory	0	1,362,124	0	0	0	0	0	0	0	0	9,769,142	1,598,239
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	0	0
47.00 Blood Storing and Processing	0	0	0	0	0	0	0	0	0	0	2,982,830	487,993
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	0	409,822	0	0	0	0	0	0	0	0	2,805,938	459,054
50.00 Physical Therapy	0	586,702	0	0	0	0	0	0	0	0	4,133,944	676,316
51.00 Occupational Therapy	0	138,119	0	0	0	0	0	0	0	0	1,394,814	228,193
52.00 Speech Pathology	0	39,183	0	0	0	0	0	0	0	0	455,455	74,513
53.00 Electrocardiology	0	175,673	0	0	0	0	0	0	0	0	953,706	156,027
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0	26,539,573	4,341,894
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	6,539,963	1,069,943
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	894,275	146,304
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
59.00 Angiocardiology	0	687,979	0	0	0	0	0	0	0	0	3,780,715	618,528
59.01 Ultrasound	0	285,438	0	0	0	0	0	0	0	0	1,737,350	284,232
59.02 Computerized Axial Tomographic Scanner	0	240,684	0	0	0	0	0	0	0	0	1,338,109	218,916
59.03 Magnetic Resonance Imaging	0	74,654	0	0	0	0	0	0	0	0	494,136	80,841
59.04 Psych Therapy	0	178,368	0	0	0	0	0	0	0	0	1,068,197	174,758
60.00 Clinic	0	82,502	0	0	0	0	0	0	0	0	409,371	66,973
60.01 Rohnert Park	0	353,917	0	0	0	0	0	0	0	0	2,151,272	351,950
60.02 Wound Care Clinic	0	64,059	0	0	0	0	0	0	0	0	323,239	52,882
60.03 Outpatient Psych	0	229,711	0	0	0	0	0	0	0	0	1,205,553	197,229
60.04 Telemedicine	0	0	0	0	0	0	0	0	0	0	0	0
60.07 Outpatient Pavilion	0	503,404	0	0	0	0	0	0	0	0	2,657,289	434,735
60.08 Urgent Care Center	0	327,286	0	0	0	0	0	0	0	0	2,128,229	348,180
61.00 Emergency	0	1,934,268	0	0	0	0	0	0	0	0	15,615,340	2,554,682
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
83.00 Kidney Acquisition	0	0	0	0	0	0	0	0	0	0	601	98
<b>NONREIMBURSABLE COST CENTERS</b>												
96.00 Gift, Flower, Coffee Shop and Canteen	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
98.01 Nonreimbursable Meals	0	61,379	0	0	0	0	0	0	0	0	425,028	69,535
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
100.00 Community and Volunteer Services	0	26,759	0	0	0	0	0	0	0	0	231,184	37,822
100.01 Nonreimbursable CC	0	396,165	0	0	0	0	0	0	0	0	2,325,021	380,375
100.02 Dental Clinic	0	221,311	0	0	0	0	0	0	0	0	1,207,170	197,494
100.03 GSC Nonpatient	0	0	0	0	0	0	0	0	0	0	27,977	4,577
100.04 Mobile Medical	0	173,111	0	0	0	0	0	0	0	0	986,261	161,353
100.05 Fundraising	0	0	0	0	0	0	0	0	0	0	3,317	543
100.07 Mary Issac Wellness	0	18,409	0	0	0	0	0	0	0	0	111,681	18,271
100.08 Poder	0	6,848	0	0	0	0	0	0	0	0	174,632	28,570
100.09 Physician Strategies	0	13,511	0	0	0	13,511	0	0	0	0	63,600	10,405
100.11 Other Nonreimbursable Cost Ctr	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	<u>38,357,867</u>	0	0	0	0	0	0	0	0	<u>290,047,028</u>	<u>40,780,237</u>



Provider Name:

Fiscal Period Ended:

SANTA ROSA MEMORIAL HOSPITAL

JUNE 30, 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
<b>ANCILLARY COST CENTERS</b>												
37.00 Operating Room	962,126	513,127	125,995	669,267	0	244,161	0	276,105	124	25,455	1,227,182	0
38.00 Recovery Room	55,274	29,479	14,917	38,449	0	21,259	0	41,431	0	2,657	100,899	0
39.00 Delivery Room and Labor Room	208,022	110,944	58,988	144,703	0	57,895	0	104,561	11,494	5,520	136,257	0
40.00 Anesthesiology	0	0	0	0	0	25,489	0	27,495	0	0	229,032	0
41.00 Radiology - Diagnostic	264,311	140,964	30,392	183,858	0	127,687	0	25,888	0	24	151,850	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	42,589	22,714	5,565	29,626	0	4,274	0	17	668	0	24,548	0
44.00 Laboratory	296,395	158,075	1,762	206,176	0	152,757	0	149,842	18,350	310	715,708	0
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	0	0
47.00 Blood Storing and Processing	0	0	0	0	0	0	0	0	0	0	15,471	0
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	34,203	18,241	0	23,792	0	0	0	0	0	0	165,628	0
50.00 Physical Therapy	280,189	149,432	26,245	194,903	0	53,820	0	39,675	0	337	119,200	0
51.00 Occupational Therapy	122,605	65,388	0	85,285	0	10,354	0	0	194	0	48,024	0
52.00 Speech Pathology	43,216	23,048	0	30,062	0	3,040	0	0	4	0	23,184	0
53.00 Electrocardiology	45,813	24,433	0	31,868	0	11,368	0	12,736	808	42	160,266	0
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	3,835,789	0	814,821	0
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	7,077,686	553,164	0
57.00 Renal Dialysis	24,085	12,845	0	16,754	0	0	0	0	8	10	32,151	0
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
59.00 Angiocardiology	186,056	99,229	16,719	129,423	0	67,258	0	63,467	0	0	225,669	0
59.01 Ultrasound	9,610	5,125	14,174	6,685	0	19,981	0	7,670	0	0	103,536	0
59.02 Computerized Axial Tomographic Scanner	51,543	27,489	10,798	35,854	0	23,220	0	7,649	0	0	380,212	0
59.03 Magnetic Resonance Imaging	51,931	27,696	3,113	36,124	0	2,291	0	38	1,436	0	56,685	0
59.04 Psych Therapy	3,701	1,974	0	2,574	0	11,786	0	6	0	0	8,111	0
60.00 Clinic	2,029	1,082	2,963	1,412	0	7,270	0	4,747	2,942	367	395	0
60.01 Rohnert Park	208,918	111,421	18,767	145,326	0	0	0	41,638	0	0	36,313	0
60.02 Wound Care Clinic	52,647	28,078	0	36,622	0	3,327	0	6,702	0	0	11,921	0
60.03 Outpatient Psych	0	0	0	0	0	18,902	0	5,205	7	0	26,854	0
60.04 Telemedicine	0	0	0	0	0	0	0	0	0	0	0	0
60.07 Outpatient Pavilion	115,561	61,632	37,278	80,386	0	31,503	0	49,024	0	0	59,907	0
60.08 Urgent Care Center	278,189	148,365	0	193,512	0	29,454	0	42,497	0	1,229	30,425	0
61.00 Emergency	288,605	153,920	139,137	200,757	0	125,264	0	200,808	83	21,326	513,962	0
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
83.00 Kidney Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
<b>NONREIMBURSABLE COST CENTERS</b>												
96.00 Gift, Flower, Coffee Shop and Canteen	0	0	0	0	0	0	0	0	0	0	0	0
98.00 Physicians' Private Office	0	0	0	0	0	0	0	0	0	0	0	0
98.01 Nonreimbursable Meals	0	0	0	0	0	8,922	0	6	2	49	0	0
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
100.00 Community and Volunteer Services	49,752	26,534	0	34,608	0	3,238	0	0	0	0	0	0
100.01 Nonreimbursable CC	60,288	32,153	0	41,937	0	49,502	0	10,868	131	1,819	0	0
100.02 Dental Clinic	0	0	1,994	0	0	0	0	17,504	8,279	10,672	0	0
100.03 GSC Nonpatient	14,236	7,593	0	9,903	0	0	0	0	0	0	0	0
100.04 Mobile Medical	0	0	0	0	0	0	0	10,864	2,275	1,554	0	0
100.05 Fundraising	0	0	0	0	0	0	0	0	0	0	0	0
100.07 Mary Issac Wellness	0	0	0	0	0	0	0	1,177	430	0	0	0
100.08 Poder	0	0	0	0	0	0	0	0	0	0	0	0
100.09 Physician Strategies	0	0	0	0	0	0	0	0	0	0	0	0
100.11 Other Nonreimbursable Cost Ctr	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>7,847,969</b>	<b>4,007,789</b>	<b>1,468,120</b>	<b>5,194,526</b>	<b>3,947,382</b>	<b>2,465,091</b>	<b>0</b>	<b>3,307,140</b>	<b>4,006,252</b>	<b>7,200,536</b>	<b>7,055,146</b>	<b>761,363</b>



Provider Name:  
SANTA ROSA MEMORIAL HOSPITAL

Fiscal Period Ended:  
JUNE 30, 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	TOTAL	
										STEP-DOWN ADJUSTMENT 26.00	COST 27.00	
<b>ANCILLARY COST CENTERS</b>												
37.00 Operating Room	0	0	0	0	0	0	0	0	27,121,815		27,121,815	
38.00 Recovery Room	0	0	0	0	0	0	0	0	3,294,940		3,294,940	
39.00 Delivery Room and Labor Room	0	0	0	0	0	0	0	0	7,405,481		7,405,481	
40.00 Anesthesiology	0	0	0	0	0	0	0	0	586,275		586,275	
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	6,750,189		6,750,189	
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	947,295		947,295	
44.00 Laboratory	0	0	0	0	0	0	0	0	13,066,754		13,066,754	
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	0		0	
47.00 Blood Storing and Processing	0	0	0	0	0	0	0	0	3,486,294		3,486,294	
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	3,506,856		3,506,856	
50.00 Physical Therapy	0	0	0	0	0	0	0	0	5,674,060		5,674,060	
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	1,954,858		1,954,858	
52.00 Speech Pathology	0	0	0	0	0	0	0	0	652,522		652,522	
53.00 Electrocardiology	0	0	0	0	0	0	0	0	1,397,066		1,397,066	
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	35,532,077		35,532,077	
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	15,240,757		15,240,757	
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	1,126,432		1,126,432	
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0		0	
59.00 Angiocardiology	0	0	0	0	0	0	0	0	5,187,064		5,187,064	
59.01 Ultrasound	0	0	0	0	0	0	0	0	2,188,365		2,188,365	
59.02 Computerized Axial Tomographic Scanner	0	0	0	0	0	0	0	0	2,093,789		2,093,789	
59.03 Magnetic Resonance Imaging	0	0	0	0	0	0	0	0	754,292		754,292	
59.04 Psych Therapy	0	0	0	0	0	0	0	0	1,271,107		1,271,107	
60.00 Clinic	0	0	0	0	0	0	0	0	499,551		499,551	
60.01 Rohnert Park	0	0	0	0	0	0	0	0	3,065,605		3,065,605	
60.02 Wound Care Clinic	0	0	0	0	0	0	0	0	515,418		515,418	
60.03 Outpatient Psych	0	0	0	0	0	0	0	0	1,453,751		1,453,751	
60.04 Telemedicine	0	0	0	0	0	0	0	0	0		0	
60.07 Outpatient Pavilion	0	0	0	0	0	0	0	0	3,527,315		3,527,315	
60.08 Urgent Care Center	0	0	0	0	0	0	0	0	3,200,081		3,200,081	
61.00 Emergency	0	0	0	0	0	0	0	0	19,813,885		19,813,885	
62.00 Observation Beds	0	0	0	0	0	0	0	0	0		0	
83.00 Kidney Acquisition	0	0	0	0	0	0	0	0	699		699	
<b>NONREIMBURSABLE COST CENTERS</b>												
96.00 Gift, Flower, Coffee Shop and Canteen	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	
98.01 Nonreimbursable Meals	0	0	0	0	0	0	0	0	503,542		503,542	
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0		0	
100.00 Community and Volunteer Services	0	0	0	0	0	0	0	0	383,139		383,139	
100.01 Nonreimbursable CC	0	0	0	0	0	0	0	0	2,902,094		2,902,094	
100.02 Dental Clinic	0	0	0	0	0	0	0	0	1,443,113		1,443,113	
100.03 GSC Nonpatient	0	0	0	0	0	0	0	0	64,286		64,286	
100.04 Mobile Medical	0	0	0	0	0	0	0	0	1,162,308		1,162,308	
100.05 Fundraising	0	0	0	0	0	0	0	0	3,860		3,860	
100.07 Mary Issac Wellness	0	0	0	0	0	0	0	0	131,559		131,559	
100.08 Poder	0	0	0	0	0	0	0	0	203,202		203,202	
100.09 Physician Strategies	0	0	0	0	0	0	0	0	74,005		74,005	
100.11 Other Nonreimbursable Cost Ctr	0	0	0	0	0	0	0	0	0		0	
TOTAL	0	0	0	0	0	0	0	0	290,047,028	0	290,047,028	







Provider Name:  
SANTA ROSA MEMORIAL HOSPITAL

Fiscal Period Ended:  
JUNE 30, 2008

	EMP BENE (GROSS SALARIES) 5.00	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 (Rev 5)
<b>ANCILLARY COST CENTERS</b>											
37.00	Operating Room	10,930,332								19,833,499	32,237
38.00	Recovery Room	1,909,748								2,570,105	1,852
39.00	Delivery Room and Labor Room	3,707,766								5,643,771	6,970
40.00	Anesthesiology	204,682								261,481	
41.00	Radiology - Diagnostic	3,276,898								5,006,198	8,856
41.01										0	
41.02										0	
42.00	Radiology - Therapeutic									0	
43.00	Radioisotope	329,654								702,383	1,427
44.00	Laboratory	4,908,588								9,769,142	9,931
44.01	Pathological Lab									0	
46.00	Whole Blood									0	
47.00	Blood Storing and Processing									2,982,830	
48.00	Intravenous Therapy									0	
49.00	Respiratory Therapy	1,476,845								2,805,938	1,146
50.00	Physical Therapy	2,114,255								4,133,944	9,388
51.00	Occupational Therapy	497,730								1,394,814	4,108
52.00	Speech Pathology	141,202								455,455	1,448
53.00	Electrocardiology	633,060								953,706	1,535
55.00	Medical Supplies Charged to Patients									26,539,573	
56.00	Drugs Charged to Patients									6,539,963	
57.00	Renal Dialysis									894,275	807
58.00	ASC (Non-Distinct Part)									0	
59.00	Angiocardiology	2,479,221								3,780,715	6,234
59.01	Ultrasound	1,028,613								1,737,350	322
59.02	Computerized Axial Tomographic Scanner	867,337								1,338,109	1,727
59.03	Magnetic Resonance Imaging	269,026								494,136	1,740
59.04	Psych Therapy	642,773								1,068,197	124
60.00	Clinic	297,306								409,371	68
60.01	Rohnert Park	1,275,386								2,151,272	7,000
60.02	Wound Care Clinic	230,845								323,239	1,764
60.03	Outpatient Psych	827,794								1,205,553	
60.04	Telemedicine									0	
60.07	Outpatient Pavilion	1,814,080								2,657,289	3,872
60.08	Urgent Care Center	1,179,418								2,128,229	9,321
61.00	Emergency	6,970,381								15,615,340	9,670
62.00	Observation Beds									0	
83.00	Kidney Acquisition									601	
<b>NONREIMBURSABLE COST CENTERS</b>											
96.00	Gift, Flower, Coffee Shop and Canteen									0	
98.00	Physicians' Private Office									0	
98.01	Nonreimbursable Meals	221,188								425,028	
99.00	Nonpaid Workers									0	
100.00	Community and Volunteer Services	96,429								231,184	1,667
100.01	Nonreimbursable CC	1,427,629								2,325,021	2,020
100.02	Dental Clinic	797,523								1,207,170	
100.03	GSC Nonpatient									27,977	477
100.04	Mobile Medical	623,829								986,261	
100.05	Fundraising									3,317	
100.07	Mary Issac Wellness	66,339								111,681	
100.08	Poder	24,679								174,632	
100.09	Physician Strategies	48,689								63,600	
100.11	Other Nonreimbursable Cost Ctr									0	0
TOTAL		138,227,434	0	0	0	0	0	0	0	249,266,791	262,954
COST TO BE ALLOCATED		38,357,867	0	0	0	0	0	0	0	40,780,237	7,847,969
UNIT COST MULTIPLIER - SCH 8		0.277498	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.163601	29.845406



Provider Name:

Fiscal Period Ended:

SANTA ROSA MEMORIAL HOSPITAL

JUNE 30, 2008

	OPER PLANT (SQ FT) 8.00 (Rev 5)	LAUNDRY & LINEN (LB LNDRY) 9.00	HOUSE- KEEPING (HR SERV) 10.00 (Rev 5)	DIETARY (MEALS SERVED) 11.00	CAFETERIA (FTES SERVED) 12.00	MAINT OF PERSONNEL (# HOUSED) 13.00	NURSING ADMIN (NURSE HR) 14.00	CENT SERV & SUPPLY (CST REQ) 15.00	PHARMACY (COSTS REQUIS) 16.00	MED REC (GROSS CHARGE) 17.00	SOC SERV (PATIENT DAYS) 18.00	STAT 19.00	
<b>ANCILLARY COST CENTERS</b>													
37.00	Operating Room	32,237	163,476	32,237			11,083		129,232	856	23,521	231,544,862	
38.00	Recovery Room	1,852	19,354	1,852			965		19,392	2,455		19,037,673	
39.00	Delivery Room and Labor Room	6,970	76,536	6,970			2,628		48,940	79,525	5,101	25,709,011	
40.00	Anesthesiology						1,157		12,869			43,213,753	
41.00	Radiology - Diagnostic	8,856	39,433	8,856			5,796		12,117		22	28,651,015	
41.01													
41.02													
42.00	Radiology - Therapeutic												
43.00	Radioisotope	1,427	7,221	1,427			194		8	4,625		4,631,656	
44.00	Laboratory	9,931	2,286	9,931			6,934		70,134	126,964	286	135,039,763	
44.01	Pathological Lab												
46.00	Whole Blood												
47.00	Blood Storing and Processing											2,919,083	
48.00	Intravenous Therapy												
49.00	Respiratory Therapy	1,146		1,146								31,250,689	
50.00	Physical Therapy	9,388	34,053	9,388			2,443		18,570		311	22,490,621	
51.00	Occupational Therapy	4,108		4,108			470			1,343		9,061,122	
52.00	Speech Pathology	1,448		1,448			138			27		4,374,442	
53.00	Electrocardiology	1,535		1,535			516		5,961	5,588	39	30,238,982	
55.00	Medical Supplies Charged to Patients									26,539,573		153,740,426	
56.00	Drugs Charged to Patients										6,539,963	104,371,093	
57.00	Renal Dialysis	807		807						57	9	6,066,163	
58.00	ASC (Non-Distinct Part)												
59.00	Angiocardiography	6,234	21,692	6,234			3,053		29,706			42,579,253	
59.01	Ultrasound	322	18,391	322			907		3,590			19,535,267	
59.02	Computerized Axial Tomographic Scanner	1,727	14,010	1,727			1,054		3,580			71,738,478	
59.03	Magnetic Resonance Imaging	1,740	4,039	1,740			104		18	9,935		10,695,354	
59.04	Psych Therapy	124		124			535		3			1,530,331	
60.00	Clinic	68	3,844	68			330		2,222	20,357	339	74,509	
60.01	Rohnert Park	7,000	24,350	7,000					19,489			6,851,499	
60.02	Wound Care Clinic	1,764		1,764			151		3,137			2,249,210	
60.03	Outpatient Psych						858		2,436	51		5,066,830	
60.04	Telemedicine												
60.07	Outpatient Pavilion	3,872	48,367	3,872			1,430		22,946			11,303,205	
60.08	Urgent Care Center	9,321		9,321			1,337		19,891		1,136	5,740,679	
61.00	Emergency	9,670	180,528	9,670			5,686		93,989	577	19,706	96,974,343	
62.00	Observation Beds												
83.00	Kidney Acquisition												
<b>NONREIMBURSABLE COST CENTERS</b>													
96.00	Gift, Flower, Coffee Shop and Canteen												
98.00	Physicians' Private Office												
98.01	Nonreimbursable Meals					405		3	11		45		
99.00	Nonpaid Workers												
100.00	Community and Volunteer Services	1,667		1,667			147			2			
100.01	Nonreimbursable CC	2,020		2,020			2,247		5,087	903	1,681		
100.02	Dental Clinic		2,587						8,193	57,280	9,861		
100.03	GSC Nonpatient	477		477									
100.04	Mobile Medical								5,085	15,740	1,436		
100.05	Fundraising												
100.07	Mary Issac Wellness								551	2,975			
100.08	Poder												
100.09	Physician Strategies												
100.11	Other Nonreimbursable Cost Ctr	0		0									
	<b>TOTAL</b>	251,788	1,904,859	250,208	220,088	111,896	0	1,547,921	27,718,992	6,653,479	1,331,165,578	75,895	0
	<b>COST TO BE ALLOCATED</b>	4,007,789	1,468,120	5,194,526	3,947,382	2,465,091	0	3,307,140	4,006,252	7,200,536	7,055,145	761,363	0
	<b>UNIT COST MULTIPLIER - SCH 8</b>	15.917317	0.770724	20.760830	17.935470	22.030197	0.000000	2.136505	0.144531	1.082221	0.005300	10.031799	0.000000

Provider Name:  
SANTA ROSA MEMORIAL HOSPITAL

Fiscal Period Ended:  
JUNE 30, 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 Non-Patient 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  
 30.00 Intensive Care Nursery  
 31.00 Subprovider  
 31.01 Subprovider 2 Psych  
 32.00  
 33.00 Nursery  
 34.00 Skilled 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:  
SANTA ROSA MEMORIAL HOSPITAL

Fiscal Period Ended:  
JUNE 30, 2008

		AUDITED	REVISIONS (From Sch 10A)	REVISED
	<b>GENERAL SERVICE COST CENTERS</b>			
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	4,317,512	85,949	4,403,461
4.00	New Capital Related Costs - Movable Equipment	13,889,541	0	13,889,541
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	38,310,945	0	38,310,945
6.01	Non-Patient 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	33,845,653	101,289	33,946,942
7.00	Maintenance and Repairs	5,795,941	(156,068)	5,639,873
8.00	Operation of Plant	2,722,407	(289,148)	2,433,259
9.00	Laundry and Linen Service	1,239,981	0	1,239,981
10.00	Housekeeping	3,803,404	(205,749)	3,597,655
11.00	Dietary	1,932,136	0	1,932,136
12.00	Cafeteria	1,212,222	0	1,212,222
13.00	Maintenance of Personnel	0	0	0
14.00	Nursing Administration	2,112,971	0	2,112,971
15.00	Central Services and Supply	1,765,963	(2,549)	1,763,414
16.00	Pharmacy	4,590,622	0	4,590,622
17.00	Medical Records and Library	5,197,374	0	5,197,374
18.00	Social Service	432,167	0	432,167
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
	<b>INPATIENT ROUTINE COST CENTERS</b>			
25.00	Adults and Pediatrics (Gen Routine)	42,001,289	0	42,001,289
26.00	Intensive Care Unit	13,251,901	0	13,251,901
27.00	Coronary Care Unit	0	0	0
28.00	Neonatal Intensive Care Unit	0	0	0
30.00	Intensive Care Nursery	3,210,770	0	3,210,770
31.00	Subprovider	0	0	0
31.01	Subprovider 2 Psych	0	0	0
32.00		0	0	0
33.00	Nursery	585,706	0	585,706
34.00	Skilled Nursing Facility	2,953,904	0	2,953,904
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:  
SANTA ROSA MEMORIAL HOSPITAL

Fiscal Period Ended:  
JUNE 30, 2008

		AUDITED	REVISIONS (From Sch 10A)	REVISED
	<b>ANCILLARY COST CENTERS</b>			
37.00	Operating Room	\$ 14,909,580	\$ 0	\$ 14,909,580
38.00	Recovery Room	1,931,529	0	1,931,529
39.00	Delivery Room and Labor Room	4,206,067	0	4,206,067
40.00	Anesthesiology	204,682	0	204,682
41.00	Radiology - Diagnostic	3,637,578	0	3,637,578
41.01		0	0	0
41.02		0	0	0
42.00	Radiology - Therapeutic	0	0	0
43.00	Radioisotope	527,208	0	527,208
44.00	Laboratory	7,824,204	0	7,824,204
44.01	Pathological Lab	0	0	0
46.00	Whole Blood	0	0	0
47.00	Blood Storing and Processing	2,982,830	0	2,982,830
48.00	Intravenous Therapy	0	0	0
49.00	Respiratory Therapy	2,328,901	0	2,328,901
50.00	Physical Therapy	2,996,615	0	2,996,615
51.00	Occupational Therapy	1,015,752	0	1,015,752
52.00	Speech Pathology	331,343	0	331,343
53.00	Electrocardiology	688,002	0	688,002
55.00	Medical Supplies Charged to Patients	26,539,573	0	26,539,573
56.00	Drugs Charged to Patients	6,539,963	0	6,539,963
57.00	Renal Dialysis	846,943	0	846,943
58.00	ASC (Non-Distinct Part)	0	0	0
59.00	Angiocardigraphy	2,727,098	0	2,727,098
59.01	Ultrasound	1,433,026	0	1,433,026
59.02	Computerized Axial Tomographic Scanner	996,132	0	996,132
59.03	Magnetic Resonance Imaging	317,427	0	317,427
59.04	Psych Therapy	882,556	0	882,556
60.00	Clinic	326,026	0	326,026
60.01	Rohnert Park	1,386,789	0	1,386,789
60.02	Wound Care Clinic	231,629	0	231,629
60.03	Outpatient Psych	975,842	0	975,842
60.04	Telemedicine	0	0	0
60.07	Outpatient Pavilion	1,926,784	0	1,926,784
60.08	Urgent Care Center	1,254,245	0	1,254,245
61.00	Emergency	13,113,905	0	13,113,905
62.00	Observation Beds	0	0	0
83.00	Kidney Acquisition	601	0	601
	<b>SUBTOTAL</b>	\$ 286,255,239	\$ (466,276)	\$ 285,788,963
	<b>NONREIMBURSABLE COST CENTERS</b>			
96.00	Gift, Flower, Coffee Shop and Canteen	0	0	0
98.00	Physicians' Private Office	0	0	0
98.01	Nonreimbursable Meals	363,649	0	363,649
99.00	Nonpaid Workers	0	0	0
100.00	Community and Volunteer Services	106,652	0	106,652
100.01	Nonreimbursable CC	1,753,358	0	1,753,358
100.02	Dental Clinic	938,643	0	938,643
100.03	GSC Nonpatient	0	0	0
100.04	Mobile Medical	781,301	0	781,301
100.05	Fundraising	3,317	0	3,317
100.07	Mary Issac Wellness	93,272	0	93,272
100.08	Poder	167,784	0	167,784
100.09	Physician Strategies	50,089	0	50,089
100.11	Other Nonreimbursable Cost Ctr	0	0	0
100.99	<b>SUBTOTAL</b>	\$ 4,258,065	\$ 0	\$ 4,258,065
101	<b>TOTAL</b>	\$ 290,513,304	\$ (466,276)	\$ 290,047,028

(To Schedule 8)





Provider Name							Fiscal Period	Provider NPI:		Revisions
SANTA ROSA MEMORIAL HOSPITAL							JULY 1, 2007 THROUGH JUNE 30, 2008	1134152549		5
Report References							Explanation of Audit Revisions	As Audited	Increase (Decrease)	As Revised
Rev. No.	Audit Report	Cost Report								
		Work Sheet	Part	Title	Line	Col.				
<b>REVISIONS TO AUDITED COSTS</b>										
1	10A	A			3.00	7	New Capital Related Costs - Building and Fixtures To revise the amortization of debt issuance costs on refunding debt to include provider's additional documentation. Case No. HA12-0608-734B-RD, Issue No. 1	\$4,317,512	(\$13,656)	\$4,303,856 *
2	10A	A			3.00	7	New Capital Related Costs - Building and Fixtures To revise the adjustment of debt issue costs on refunded debt to include provider's additional documentation. Case No. HA12-0608-734B-RD, Issue No. 1	* \$4,303,856	\$704,853	\$5,008,709 *
3	10A	A			6.00	7	Administrative and General To revise legal fees expense to include documentation provided to support actual costs incurred. Case No. HA12-0608-734B-RD, Issue No. 3	\$33,845,653	\$101,289	\$33,946,942
4	10A	A			3.00	7	New Capital Related Costs - Building and Fixtures	* \$5,008,709	(\$605,248)	\$4,403,461
	10A	A			7.00	7	Maintenance and Repairs	5,795,941	(156,068)	5,639,873
	10A	A			8.00	7	Operation of Plant	2,722,407	(289,148)	2,433,259
	10A	A			10.00	7	Housekeeping	3,803,404	(205,749)	3,597,655
	10A	A			15.00	7	Central Services and Supply To revise the depreciation to reflect the provider's submission of additional documentation. Case No. HA12-0608-734B-RD, Issue No. 4	1,765,963	(2,549)	1,763,414

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI:		Revisions
SANTA ROSA MEMORIAL HOSPITAL							JULY 1, 2007 THROUGH JUNE 30, 2008			1134152549		5
Report References												
Rev. No.	Audit Report	Cost Report					Explanation of Audit Revisions	As Audited	Increase (Decrease)	As Revised		
		Work Sheet	Part	Title	Line	Col.						
<b><u>REVISION TO AUDITED STATISTICS</u></b>												
5	9	B-1			100.11	3,7,8,10	Non-reimbursable Cost Center (Square Feet)	54,435	(54,435)	0		
	9	B-1			3.00	3	Total - Square Feet	409,765	(54,435)	355,330		
	9	B-1			7.00	7	Total - Square Feet	317,389	(54,435)	262,954		
	9	B-1			8.00	8	Total - Square Feet	306,223	(54,435)	251,788		
	9	B-1			10.00	10	Total - Square Feet	304,643	(54,435)	250,208		
							To adjust square footage statistics to include medical office building for proper allocation of overhead costs. Case No. HA12-0608-734B-RD, Issue No. 4					