

**REPORT
ON THE
COST REPORT REVIEW**

**REGIONAL MEDICAL CENTER OF SAN JOSE
SAN JOSE, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1821041765**

**FISCAL PERIOD ENDED
DECEMBER 31, 2009**

**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

March 14, 2012

Raju Iyer
Chief Financial Officer
Regional Medical Center of San Jose
225 North Jackson Avenue
San Jose, CA 95116

REGIONAL MEDICAL CENTER OF SAN JOSE
NATIONAL PROVIDER IDENTIFIER (NPI) 1821041765
FISCAL PERIOD ENDED DECEMBER 31, 2009

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 \$734,136 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. Summary of Reductions for AB 5 and AB 1183 (SCHEDULE A)
3. Computation of Audited Medi-Cal Reimbursement Settlement (NONCONTRACT Schedules)
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's fiscal intermediary. Instructions regarding payment will be included with the Statement of Account Status.

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
MS 0017
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:
REGIONAL MEDICAL CENTER OF SAN JOSE

Fiscal Period Ended:
DECEMBER 31, 2009

		SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1) Provider NPI: 1821041765	Reported	\$ 999,637	
	Net Change	\$ (265,501)	
	Audited Amount Due Provider (State)	\$ 734,136	
2. Subprovider I (SCHEDULE 1-1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
3. Subprovider II (SCHEDULE 1-2) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
4. Medi-Cal Contract Cost (CONTRACT SCH 1) Provider NPI:	Reported		\$ 0
	Net Change		\$ 0
	Audited Cost		\$ 0
	Audited Amount Due Provider (State)	\$ 0	
5. Distinct Part Nursing Facility (DPNF SCH 1) Provider NPI:	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
6. Distinct Part Nursing Facility (DPNF SCH 1-1) Provider NPI:	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
7. Adult Subacute (ADULT SUBACUTE SCH 1) Provider NPI:	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
8. Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7)		\$ 734,136	
9. Total Medi-Cal Cost			\$ 0

SUMMARY OF FINDINGS

Provider Name:
REGIONAL MEDICAL CENTER OF SAN JOSE

Fiscal Period Ended:
DECEMBER 31, 2009

		SETTLEMENT	COST
10. Subacute (SUBACUTE SCH 1-1) Provider NPI:	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
11. Rural Health Clinic (RHC SCH 1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
12. Rural Health Clinic (RHC 95-210 SCH 1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
13. Rural Health Clinic (RHC 95-210 SCH 1-1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
14. County Medical Services Program (CMSP SCH 1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
15. Transitional Care (TC SCH 1) Provider NPI:	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
16. Total Other Settlement Due Provider - (Lines 10 through 15)		\$ 0	
17. Total Combined Audited Settlement Due Provider (State/CMSP/RHC) - (Line 8 + Line 16)		\$ 734,136	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
REGIONAL MEDICAL CENTER OF SAN JOSE

Fiscal Period Ended:
DECEMBER 31, 2009

Provider NPI:
1821041765

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ <u>25,113,360</u>	\$ <u>31,149,211</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. CMAC Per Day Limit (Adj 22)	\$ <u>(264,045)</u>	\$ <u>0</u>
5. TOTAL COST-Reimbursable to Provider (Lines 1 through 4)	\$ <u>24,849,315</u>	\$ <u>31,149,211</u>
6. Interim Payments (Adj 21)	\$ <u>(23,849,678)</u>	\$ <u>(26,977,528)</u>
7. Balance Due Provider (State)	\$ <u>999,637</u>	\$ <u>4,171,683</u>
8. Medi-Cal Credit Balances (Adj 23)	\$ <u>0</u>	\$ <u>(1,626)</u>
9. Total Noncontract AB 5 and AB 1183 Reductions (Sch A)	\$ <u>0</u>	\$ <u>(3,435,921)</u>
10.	\$ <u>0</u>	\$ <u>0</u>
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ <u><u>999,637</u></u>	\$ <u><u>734,136</u></u>
	(To Summary of Findings)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT
AB 5 and AB 1183 - SUMMARY OF REDUCTIONSProvider Name:
REGIONAL MEDICAL CENTER OF SAN JOSEFiscal Period Ended:
DECEMBER 31, 2009Provider NPI:
1821041765

1. 10% Reduction to Noncontract Services for 07/01/08 Through 9/30/08 (SCHEDULE A-1)	\$ <u>0</u>
2. Reduction to Noncontract Services for 10/01/08 Through 04/05/09 (SCHEDULE A-2)	<u>1,170,791</u>
3. 10% Reduction to Noncontract Services for 04/06/09 Through 04/12/11 (SCHEDULE A-3)	<u>2,265,130</u>
4. 10% Reduction to HFPA's < 3 Hospitals for 07/01/08 Through 04/12/11 (SCHEDULE A-4)	<u>0</u>
5. 10% Reduction to Rural Health Hospitals for 07/01/08 Through 10/31/08 (SCHEDULE A-5)	<u>0</u>
6. 10% Reduction to Rural Health Hospitals for 07/01/09 Through 02/23/10 (SCHEDULE A-6)	<u>0</u>
7. Total Noncontract AB 5 AND AB 1183 Reductions	\$ <u>3,435,921</u> (To Schedule 1, Line 9)

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

AB 1183 REDUCTION TO SERVICES FROM OCTOBER 1, 2008 THROUGH APRIL 5, 2009 - NONCONTRACT HOSPITALS

Provider Name:
REGIONAL MEDICAL CENTER OF SAN JOSE

Fiscal Period Ended:
DECEMBER 31, 2009

Provider NPI:
1821041765

Audited Medi-Cal Cost Per Day

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$ <u>32,278,313</u>
2. Medi-Cal Nursery Average Per Diem Cost (Schedule 4A, Line 3)	<u>1,225.02</u>
3. Medi-Cal Nursery Days (Code 171)	<u>243</u>
4. Less: Medi-Cal Nursery Cost (Line 2 * Line 3)	<u>297,680</u>
5. Less: Medi-Cal Administrative Day Cost (Schedule 4A, Lines 28 and 31)	<u>258,702</u>
6. Less: Medi-Cal Administrative Ancillary Cost (Schedule A-7)	<u>165,113</u>
7. Total Medi-Cal Cost of Covered Services Subject to Reductions (Line 1 - Lines 4, 5 and 6)	\$ <u>31,556,818</u>
8. Total Audited Medi-Cal Days (Schs 4, 4A and 4B, excludes Administrative Days and Nursery Code 171)	<u>10,563</u>
9. Audited Medi-Cal Cost Per Day (Line 7 / Line 8)	\$ <u>2,987.49</u>

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

10. Audited Medi-Cal Days of Service from 01/01/09 Through 04/05/09 (excludes Administrative Days and Nursery Days Code 171)	<u>3,061</u>
11. Audited Medi-Cal Cost For 01/01/09 Through 04/05/09 (Line 9 * Line 10)	\$ <u>9,144,696</u>
12. Audited Medi-Cal Cost For 01/01/09 Through 04/05/09 with 10% Reduction (Line 11 * 90%)	\$ <u>8,230,226</u>

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

13. Regional Average Per Diem Contract Rate (Reduced Rate to 95%)	\$ <u>2,605</u>
14. Audited Medi-Cal Days of Service from 01/01/09 Through 04/05/09 (excludes Administrative Days and Nursery Days Code 171)	<u>3,061</u>
15. Audited Cost Using the Reduced Regional Average per Diem Contract Rate (Line 13 * Line 14)	<u>7,973,905</u>

AB1183 Reduction for 01/01/09 Through 04/05/09

16. If Line 12 is less than Line 15, then the reduction is Line 11 * 10%	\$ <u>0</u> (To Schedule A, Line 2)
17. If Line 15 is less than Line 12, then the reduction is Line 11 less Line 15	<u>1,170,791</u> (To Schedule A, Line 2)

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

AB 5 - 10% REDUCTION TO SERVICES FROM APRIL 6, 2009 THROUGH April 12, 2011 - NONCONTRACT HOSPITALS

Provider Name:
REGIONAL MEDICAL CENTER OF SAN JOSE

Fiscal Period Ended:
DECEMBER 31, 2009

Provider NPI:
1821041765

Audited Medi-Cal Cost Per Day

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$ <u>32,278,313</u>
2. Less: Medi-Cal Administrative Day Cost (Schedule 4A, Lines 28 and 31)	<u>258,702</u>
3. Less: Medi-Cal Administrative Ancillary Cost (Schedule A-7)	<u>165,113</u>
4. Total Medi-Cal Cost of Covered Services Subject to Reductions (Line 1 - Lines 2 and 3)	\$ <u><u>31,854,498</u></u>
5. Total Audited Medi-Cal Days (Schedules 4, 4A and 4B, excludes Administrative Days)	<u><u>10,806</u></u>
6. Audited Medi-Cal Cost Per Day (Line 4 / Line 5)	\$ <u><u>2,947.85</u></u>

AB 5 - 10 % Cost Reduction For Services From 04/06/09 Through 12/31/11

7. Audited Medi-Cal Days of Service from 04/06/09 Through 12/31/11(excludes Administrative Days)	<u>7,684</u>
8. Audited Medi-Cal Cost Per Day For 04/06/09 Through 12/31/11(Line 6 * Line 7)	\$ <u>22,651,301</u>
9. AB 5 - 10% Cost Reduction for 04/06/09 Through 12/31/11 (Line 8 * 10%)	\$ <u><u>2,265,130</u></u> (To Schedule A, Line 3)

COMPUTATION OF LESSER OF
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:
REGIONAL MEDICAL CENTER OF SAN JOSEFiscal Period Ended:
DECEMBER 31, 2009Provider NPI:
1821041765

REPORTED

AUDITED

REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3) \$ 26,150,583 \$ 32,278,313

CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj 20) \$ 15,589,375 \$ 68,590,4943. Inpatient Ancillary Service Charges (Adj 20) \$ 130,846,764 \$ 147,710,6024. Total Charges - Medi-Cal Inpatient Services \$ 146,436,139 \$ 216,301,0965. Excess of Customary Charges Over Reasonable Cost
(Line 4 minus Line 1) * \$ 120,285,556 \$ 184,022,7836. Excess of Reasonable Cost Over Customary Charges
(Line 1 minus Line 4) \$ 0 \$ 0
(To Schedule 1)

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

COMPUTATION OF
MEDI-CAL NET COSTS OF COVERED SERVICESProvider Name:
REGIONAL MEDICAL CENTER OF SAN JOSEFiscal Period Ended:
DECEMBER 31, 2009Provider NPI:
1821041765

	REPORTED	AUDITED
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ 13,169,937	\$ 14,969,356
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ 15,738,152	\$ 17,796,296
3. Medi-Cal Inpatient Hospital Based Physician for Intern and Resident Services (Sch)	\$ 0	\$ 0
4. Admin Days Reimbursement and 10% Cost Reduction (Adj 22)	\$ (2,757,506)	\$ 0
5. Routine Services - Late Billing Penalty (Adj 24)	\$ 0	\$ (487,339)
6. SUBTOTAL (Sum of Lines 1 through 5)	\$ 26,150,583	\$ 32,278,313
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	\$ (See Schedule 1)	\$ 0
8. SUBTOTAL	\$ 26,150,583	\$ 32,278,313 (To Schedule 2)
9. Coinsurance (Adj 21)	\$ (1,030,182)	\$ (1,118,092)
10. Third Party Liability (Adj 21)	\$ (7,041)	\$ (11,010)
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ 25,113,360	\$ 31,149,211 (To Schedule 1)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
REGIONAL MEDICAL CENTER OF SAN JOSEFiscal Period Ended:
DECEMBER 31, 2009Provider NPI:
1821041765

GENERAL SERVICE UNIT NET OF SWING-BED COSTS

REPORTED	AUDITED
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INPATIENT DAYS

1. Total Inpatient Days (include private & swing-bed) (Adj)	51,361	51,361
2. Inpatient Days (include private, exclude swing-bed)	51,361	51,361
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj)	51,361	51,361
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 16)	7,688	8,539

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)	\$ 69,667,544	\$ 68,093,933
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)	\$ 69,667,544	\$ 68,093,933

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 212,240,602	\$ 212,240,602
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 212,240,602	\$ 212,240,602
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 0.328248	\$ 0.320834
32. Average Private Room Per Diem Charge (L 29 / L 3)	\$ 0.00	\$ 0.00
33. Average Semi-Private Room Per Diem Charge (L 30 / L 4)	\$ 4,132.33	\$ 4,132.33
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)	\$ 69,667,544	\$ 68,093,933

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 1,356.43	\$ 1,325.79
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 10,428,234	\$ 11,320,921
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 5,309,918	\$ 6,475,375
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 15,738,152	\$ 17,796,296

(To Schedule 3)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
REGIONAL MEDICAL CENTER OF SAN JOSEFiscal Period Ended:
DECEMBER 31, 2009Provider NPI:
1821041765

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 1,761,865	\$ 1,549,645
2. Total Inpatient Days (Adj)	1,265	1,265
3. Average Per Diem Cost	\$ 1,392.78	\$ 1,225.02
4. Medi-Cal Inpatient Days (Adj 16)	233	243
5. Cost Applicable to Medi-Cal	\$ 324,518	\$ 297,680
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 28,476,083	\$ 27,744,658
7. Total Inpatient Days (Adj)	9,639	9,639
8. Average Per Diem Cost	\$ 2,954.26	\$ 2,878.38
9. Medi-Cal Inpatient Days (Adj 16)	1,669	2,004
10. Cost Applicable to Medi-Cal	\$ 4,930,660	\$ 5,768,274
NEONATAL INTENSIVE CARE UNIT		
11. Total Inpatient Routine Cost (Sch 8, Line 27, Col 27)	\$ 2,093,809	\$ 2,305,997
12. Total Inpatient Days (Adj)	306	306
13. Average Per Diem Cost	\$ 6,842.51	\$ 7,535.94
14. Medi-Cal Inpatient Days (Adj 16)	8	20
15. Cost Applicable to Medi-Cal	\$ 54,740	\$ 150,719
CORONARY CARE UNIT		
16. Total Inpatient Routine Cost (Sch 8, Line 28, Col 27)	\$ 0	\$ 0
17. Total Inpatient Days (Adj)	0	0
18. Average Per Diem Cost	\$ 0.00	\$ 0.00
19. Medi-Cal Inpatient Days (Adj)	0	0
20. Cost Applicable to Medi-Cal	\$ 0	\$ 0
SURGICAL INTENSIVE CARE UNIT		
21. Total Inpatient Routine Cost (Sch 8, Line 29, Col 27)	\$ 0	\$ 0
22. Total Inpatient Days (Adj)	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Adj)	0	0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
ADMINISTRATIVE DAYS (JANUARY 1, 2009 TO APRIL 5, 2009)		
26. Per Diem Rate (Adj 17)	\$ 0.00	\$ 351.26
27. Medi-Cal Inpatient Days (Adj 17)	0	102
28. Cost Applicable to Medi-Cal	\$ 0	\$ 35,829
ADMINISTRATIVE DAYS (APRIL 6, 2009 TO DECEMBER 31, 2009)		
29. Per Diem Rate (Adj 18)	\$ 0.00	\$ 295.98
30. Medi-Cal Inpatient Days (Adj 18)	0	753
31. Cost Applicable to Medi-Cal	\$ 0	\$ 222,873
32. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,28,31)	\$ 5,309,918	\$ 6,475,375

(To Schedule 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
REGIONAL MEDICAL CENTER OF SAN JOSE

Fiscal Period Ended:
DECEMBER 31, 2009

Provider NPI:
1821041765

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)

SCHEDULE OF MEDI-CAL ANCILLARY COSTS

Provider Name:
REGIONAL MEDICAL CENTER OF SAN JOSE

Fiscal Period Ended:
DECEMBER 31, 2009

Provider NPI:
1821041765

ANCILLARY COST CENTERS		TOTAL ANCILLARY COST *	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST TO CHARGES	MEDI-CAL CHARGES (From Schedule 6)	MEDI-CAL COST
37.00	Operating Room	\$ 18,707,045	\$ 93,469,358	0.200141	\$ 6,317,378	\$ 1,264,366
38.00	Recovery Room	5,507,046	28,482,618	0.193348	1,363,173	263,566
39.00	Delivery Room and Labor Room	4,964,416	10,401,960	0.477258	1,419,614	677,522
40.00	Anesthesiology	223,563	34,724,174	0.006438	1,538,943	9,908
41.00	Radiology - Diagnostic	9,036,223	58,403,610	0.154720	3,973,562	614,791
41.01	Ultrasound	1,323,778	11,656,232	0.113568	1,063,829	120,817
41.02	Magnetic Resonance Imaging	774,896	15,895,025	0.048751	2,009,206	97,950
41.03	CAT Scan	2,628,726	170,138,741	0.015450	13,909,340	214,906
43.00	Radioisotope	1,049,104	18,763,643	0.055912	1,824,756	102,025
44.00	Laboratory	12,386,645	171,938,999	0.072041	23,898,139	1,721,644
44.01	Pathological Lab	0	0	0.000000	0	0
46.00	Whole Blood and Packed Red Blood Cells	2,488,497	1,973,344	1.261056	1,294,501	1,632,438
47.00	Blood Storing and Processing	0	0	0.000000	0	0
49.00	Respiratory Therapy	6,780,659	71,993,504	0.094184	12,550,874	1,182,095
50.00	Physical Therapy	1,825,130	9,446,983	0.193197	1,316,241	254,294
51.00	Occupational Therapy	911,112	5,000,968	0.182187	825,513	150,398
52.00	Speech Pathology	626,232	2,642,931	0.236946	263,200	62,364
53.00	Electrocardiology	1,688,993	43,528,614	0.038802	1,674,201	64,962
53.01	Cardiac Cath Lab	4,798,189	38,662,662	0.124104	7,621,743	945,888
54.00	Electroencephalography	611,850	1,887,301	0.324193	315,305	102,220
55.00	Medical Supplies Charged to Patients	16,773,128	147,058,384	0.114058	16,212,999	1,849,216
56.00	Drugs Charged to Patients	13,581,723	255,972,843	0.053059	40,145,273	2,130,077
57.00	Renal Dialysis	2,567,730	9,734,908	0.263765	1,462,555	385,771
58.00	ASC (Non-Distinct Part)	0	0	0.000000	0	0
59.00	Wound Care	841,437	1,470,237	0.572314	0	0
59.00		0	0	0.000000	0	0
59.01		0	0	0.000000	0	0
59.02		0	0	0.000000	0	0
60.00	Clinic	0	0	0.000000	0	0
61.00	Emergency	23,086,682	138,055,683	0.167227	6,710,257	1,122,138
62.00	Observation Beds	0	18,935,655	0.000000	0	0
63.00	FQHC 5	0	0	0.000000	0	0
65.00	FQHC 6	0	0	0.000000	0	0
65.00	Melanoma Center	0	0	0.000000	0	0
70.00	Emergency	0	0	0.000000	0	0
71.00	Observation Beds	0	0	0.000000	0	0
80.00		0	0	0.000000	0	0
81.00		0	0	0.000000	0	0
TOTAL		\$ 133,182,802	\$ 1,360,238,377		\$ 147,710,602	\$ 14,969,356

(To Schedule 3)

* From Schedule 8, Column 27

Provider Name:
REGIONAL MEDICAL CENTER OF SAN JOSE

Fiscal Period Ended:
DECEMBER 31, 2009

	TRIAL BALANCE	ALLOC	EMPLOYEE	ALLOC	ACCUMULATE	ADMINIS-												
	EXPENSES	COST	BENEFITS	COST	TRATIVE &													
		4.08	5.00	6.01	6.02	6.03	6.04	6.05	6.06	6.07	6.08						GENERAL	
																	6.00	
ANCILLARY COST CENTERS																		
37.00	Operating Room	0	2,321,814	0	0	0	0	0	0	0	0	0	0	0	0	0	13,645,995	2,042,850
38.00	Recovery Room	0	947,100	0	0	0	0	0	0	0	0	0	0	0	0	0	4,445,281	665,473
39.00	Delivery Room and Labor Room	0	804,028	0	0	0	0	0	0	0	0	0	0	0	0	0	3,939,127	589,700
40.00	Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	124,766	18,678
41.00	Radiology - Diagnostic	0	1,117,567	0	0	0	0	0	0	0	0	0	0	0	0	0	6,855,695	1,026,320
41.01	Ultrasound	0	214,554	0	0	0	0	0	0	0	0	0	0	0	0	0	1,044,618	156,383
41.02	Magnetic Resonance Imaging	0	106,239	0	0	0	0	0	0	0	0	0	0	0	0	0	595,150	89,096
41.03	CAT Scan	0	314,257	0	0	0	0	0	0	0	0	0	0	0	0	0	1,793,364	268,472
43.00	Radioisotope	0	142,399	0	0	0	0	0	0	0	0	0	0	0	0	0	752,983	112,724
44.00	Laboratory	0	1,526,957	0	0	0	0	0	0	0	0	0	0	0	0	0	9,665,914	1,447,019
44.01	Pathological Lab	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46.00	Whole Blood and Packed Red Blood Cells	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,150,758	321,975
47.00	Blood Storing and Processing	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49.00	Respiratory Therapy	0	1,092,848	0	0	0	0	0	0	0	0	0	0	0	0	0	5,526,791	827,379
50.00	Physical Therapy	0	283,556	0	0	0	0	0	0	0	0	0	0	0	0	0	1,486,111	222,476
51.00	Occupational Therapy	0	134,414	0	0	0	0	0	0	0	0	0	0	0	0	0	687,841	102,972
52.00	Speech Pathology	0	92,416	0	0	0	0	0	0	0	0	0	0	0	0	0	476,596	71,348
53.00	Electrocardiology	0	255,464	0	0	0	0	0	0	0	0	0	0	0	0	0	1,350,061	202,108
53.01	Cardiac Cath Lab	0	621,748	0	0	0	0	0	0	0	0	0	0	0	0	0	3,608,900	540,264
54.00	Electroencephalography	0	72,011	0	0	0	0	0	0	0	0	0	0	0	0	0	427,749	64,035
55.00	Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	14,293,121	2,139,727
56.00	Drugs Charged to Patients	0	792,151	0	0	0	0	0	0	0	0	0	0	0	0	0	10,960,582	1,640,835
57.00	Renal Dialysis	0	415,534	0	0	0	0	0	0	0	0	0	0	0	0	0	2,018,519	302,179
58.00	ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59.00	Wound Care	0	61,729	0	0	0	0	0	0	0	0	0	0	0	0	0	621,211	92,997
59.00		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59.01		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59.02		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60.00	Clinic	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61.00	Emergency	0	3,591,809	0	0	0	0	0	0	0	0	0	0	0	0	0	18,401,494	2,754,763
62.00	Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63.00	FQHC 5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
65.00	FQHC 6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
65.00	Melanoma Center	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
70.00	Emergency	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
71.00	Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
80.00		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
81.00		0	0	0	0	0	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	0	0	0	0	0	37,506	5,615
97.00	Research	0	0	0	0	0	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	0	0	0	0	0
99.00	Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99.01		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99.02		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
100.00	Marketing / Public Relations	0	110,709	0	0	0	0	0	0	0	0	0	0	0	0	0	627,752	93,977
100.01	Physicians Meals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
100.02	Physician Recruitments	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12,033	1,801
100.03	Cancer Care	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
100.04	OB Clinic	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
100.05	FPRP Clinic	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
100.06	Center of Advance Imaging	0	0	0	0	0	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	0	0	0	0	0
TOTAL		0	34,655,045	0	235,141,500	30,617,854												

Provider Name:
REGIONAL MEDICAL CENTER OF SAN JOSE

Fiscal Period Ended:
DECEMBER 31, 2009

	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	1,610,149	224,038	644,582	0	81,381	0	242,388	0	0	215,662	0
38.00	Recovery Room	0	106,731	36,118	42,727	0	29,965	0	115,034	0	0	65,718	0
39.00	Delivery Room and Labor Room	0	190,150	25,895	76,122	0	24,378	0	95,044	0	0	24,000	0
40.00	Anesthesiology	0	0	0	0	0	0	0	0	0	0	80,119	0
41.00	Radiology - Diagnostic	0	576,924	61,529	230,957	0	47,677	0	102,366	0	0	134,755	0
41.01	Ultrasound	0	32,202	22,876	12,891	0	6,507	0	21,407	0	0	26,894	0
41.02	Magnetic Resonance Imaging	0	25,314	2,413	10,134	0	2,789	0	13,325	0	0	36,675	0
41.03	CAT Scan	0	52,394	55,062	20,975	0	13,069	0	32,828	0	0	392,562	0
43.00	Radioisotope	0	87,775	2,927	35,138	0	3,719	0	10,544	0	0	43,293	0
44.00	Laboratory	0	525,943	1,431	210,548	0	80,668	0	58,407	0	0	396,716	0
44.01	Pathological Lab	0	0	0	0	0	0	0	0	0	0	0	0
46.00	Whole Blood and Packed Red Blood Cells	0	8,006	0	3,205	0	0	0	0	0	0	4,553	0
47.00	Blood Storing and Processing	0	0	0	0	0	0	0	0	0	0	0	0
49.00	Respiratory Therapy	0	147,587	0	59,083	0	46,266	0	7,443	0	0	166,111	0
50.00	Physical Therapy	0	50,098	1,218	20,056	0	15,712	0	7,662	0	0	21,797	0
51.00	Occupational Therapy	0	72,410	0	28,987	0	7,349	0	14	0	0	11,539	0
52.00	Speech Pathology	0	48,273	0	19,325	0	4,559	0	33	0	0	6,098	0
53.00	Electrocardiology	0	0	0	0	0	15,654	0	20,735	0	0	100,434	0
53.01	Cardiac Cath Lab	0	259,675	108,136	103,954	0	14,164	0	73,889	0	0	89,207	0
54.00	Electroencephalography	0	80,828	0	32,358	0	2,520	0	4	0	0	4,355	0
55.00	Medical Supplies Charged to Patients	0	0	972	0	0	0	0	0	0	0	339,309	0
56.00	Drugs Charged to Patients	0	238,364	0	95,423	0	32,176	0	23,736	0	0	590,607	0
57.00	Renal Dialysis	0	91,131	32,368	36,482	0	11,059	0	53,532	0	0	22,461	0
58.00	ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
59.00	Wound Care	0	83,890	0	33,583	0	3,645	0	2,718	0	0	3,392	0
59.00		0	0	0	0	0	0	0	0	0	0	0	0
59.01		0	0	0	0	0	0	0	0	0	0	0	0
59.02		0	0	0	0	0	0	0	0	0	0	0	0
60.00	Clinic	0	0	0	0	0	0	0	0	0	0	0	0
61.00	Emergency	0	613,600	71,830	245,639	158,784	124,966	0	397,069	0	0	318,537	0
62.00	Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
63.00	FQHC 5	0	0	0	0	0	0	0	0	0	0	0	0
65.00	FQHC 6	0	0	0	0	0	0	0	0	0	0	0	0
65.00	Melanoma Center	0	0	0	0	0	0	0	0	0	0	0	0
70.00	Emergency	0	0	0	0	0	0	0	0	0	0	0	0
71.00	Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
80.00		0	0	0	0	0	0	0	0	0	0	0	0
81.00		0	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTERS													
96.00	Gift, Flower, Coffee Shop and Canteen	0	34,498	0	13,810	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		0	0	0	0	0	0	0	0	0	0	0	0
99.02		0	0	0	0	0	0	0	0	0	0	0	0
100.00	Marketing / Public Relations	0	51,688	0	20,692	0	3,275	0	0	0	0	0	0
100.01	Physicians Meals	0	0	0	0	1,361,819	0	0	0	0	0	0	0
100.02	Physician Recruitments	0	0	0	0	0	0	0	0	0	0	0	0
100.03	Cancer Care	0	0	0	0	0	0	0	0	0	0	0	0
100.04	OB Clinic	0	0	0	0	0	0	0	0	0	0	0	0
100.05	FPRP Clinic	0	0	0	0	0	0	0	0	0	0	0	0
100.06	Center of Advance Imaging	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	10,830,401	1,231,424	4,248,429	5,517,012	1,126,431	0	3,085,255	0	0	3,884,046	0

Provider Name:
REGIONAL MEDICAL CENTER OF SAN JOSE

Fiscal Period Ended:
DECEMBER 31, 2009

	TRIAL BALANCE	ALLOC	ALLOC	ALLOC	NON-	NURSING	INT & RES	INT & RES	PARAMED	SUBTOTAL	POST	TOTAL
	EXPENSES	COST	COST	COST	PHYSICIAN	SCHOOL	SALARY &	PROGRAM	EDUCAT	25.00	STEP-DOWN	COST
		19.00	19.02	19.03	ANESTH	21.01	FRINGES	23.00	24.00	25.00	26.00	27.00
ANCILLARY COST CENTERS												
37.00	Operating Room	0	0	0	0	0	0	0	0	18,707,045		18,707,045
38.00	Recovery Room	0	0	0	0	0	0	0	0	5,507,046		5,507,046
39.00	Delivery Room and Labor Room	0	0	0	0	0	0	0	0	4,964,416		4,964,416
40.00	Anesthesiology	0	0	0	0	0	0	0	0	223,563		223,563
41.00	Radiology - Diagnostic	0	0	0	0	0	0	0	0	9,036,223		9,036,223
41.01	Ultrasound	0	0	0	0	0	0	0	0	1,323,778		1,323,778
41.02	Magnetic Resonance Imaging	0	0	0	0	0	0	0	0	774,896		774,896
41.03	CAT Scan	0	0	0	0	0	0	0	0	2,628,726		2,628,726
43.00	Radioisotope	0	0	0	0	0	0	0	0	1,049,104		1,049,104
44.00	Laboratory	0	0	0	0	0	0	0	0	12,386,645		12,386,645
44.01	Pathological Lab	0	0	0	0	0	0	0	0	0		0
46.00	Whole Blood and Packed Red Blood Cells	0	0	0	0	0	0	0	0	2,488,497		2,488,497
47.00	Blood Storing and Processing	0	0	0	0	0	0	0	0	0		0
49.00	Respiratory Therapy	0	0	0	0	0	0	0	0	6,780,659		6,780,659
50.00	Physical Therapy	0	0	0	0	0	0	0	0	1,825,130		1,825,130
51.00	Occupational Therapy	0	0	0	0	0	0	0	0	911,112		911,112
52.00	Speech Pathology	0	0	0	0	0	0	0	0	626,232		626,232
53.00	Electrocardiology	0	0	0	0	0	0	0	0	1,688,993		1,688,993
53.01	Cardiac Cath Lab	0	0	0	0	0	0	0	0	4,798,189		4,798,189
54.00	Electroencephalography	0	0	0	0	0	0	0	0	611,850		611,850
55.00	Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	16,773,128		16,773,128
56.00	Drugs Charged to Patients	0	0	0	0	0	0	0	0	13,581,723		13,581,723
57.00	Renal Dialysis	0	0	0	0	0	0	0	0	2,567,730		2,567,730
58.00	ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0		0
59.00	Wound Care	0	0	0	0	0	0	0	0	841,437		841,437
59.00		0	0	0	0	0	0	0	0	0		0
59.01		0	0	0	0	0	0	0	0	0		0
59.02		0	0	0	0	0	0	0	0	0		0
60.00	Clinic	0	0	0	0	0	0	0	0	0		0
61.00	Emergency	0	0	0	0	0	0	0	0	23,086,682		23,086,682
62.00	Observation Beds	0	0	0	0	0	0	0	0	0		0
63.00	FQHC 5	0	0	0	0	0	0	0	0	0		0
65.00	FQHC 6	0	0	0	0	0	0	0	0	0		0
65.00	Melanoma Center	0	0	0	0	0	0	0	0	0		0
70.00	Emergency	0	0	0	0	0	0	0	0	0		0
71.00	Observation Beds	0	0	0	0	0	0	0	0	0		0
80.00		0	0	0	0	0	0	0	0	0		0
81.00		0	0	0	0	0	0	0	0	0		0
NONREIMBURSABLE COST CENTERS												
96.00	Gift, Flower, Coffee Shop and Canteen	0	0	0	0	0	0	0	0	91,429		91,429
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		0	0	0	0	0	0	0	0	0		0
99.02		0	0	0	0	0	0	0	0	0		0
100.00	Marketing / Public Relations	0	0	0	0	0	0	0	0	797,383		797,383
100.01	Physicians Meals	0	0	0	0	0	0	0	0	1,361,819		1,361,819
100.02	Physician Recruitments	0	0	0	0	0	0	0	0	13,834		13,834
100.03	Cancer Care	0	0	0	0	0	0	0	0	0		0
100.04	OB Clinic	0	0	0	0	0	0	0	0	0		0
100.05	FPRP Clinic	0	0	0	0	0	0	0	0	0		0
100.06	Center of Advance Imaging	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
TOTAL		0	0	0	0	0	0	0	0	235,141,500	0	235,141,500

Provider Name:
REGIONAL MEDICAL CENTER OF SAN JOSE

Fiscal Period Ended:
DECEMBER 31, 2009

	EMP BENE (GROSS SALARIES) 5.00 (Adj 10)	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	7,553,996								13,645,995	
38.00	Recovery Room	3,081,381								4,445,281	
39.00	Delivery Room and Labor Room	2,615,895								3,939,127	
40.00	Anesthesiology									124,766	
41.00	Radiology - Diagnostic	3,635,991								6,855,695	
41.01	Ultrasound	698,048								1,044,618	
41.02	Magnetic Resonance Imaging	345,648								595,150	
41.03	CAT Scan	1,022,433								1,793,364	
43.00	Radioisotope	463,293								752,983	
44.00	Laboratory	4,967,938								9,665,914	
44.01	Pathological Lab									0	
46.00	Whole Blood and Packed Red Blood Cells									2,150,758	
47.00	Blood Storing and Processing									0	
49.00	Respiratory Therapy	3,555,569								5,526,791	
50.00	Physical Therapy	922,548								1,486,111	
51.00	Occupational Therapy	437,315								687,841	
52.00	Speech Pathology	300,676								476,596	
53.00	Electrocardiology	831,149								1,350,061	
53.01	Cardiac Cath Lab	2,022,849								3,608,900	
54.00	Electroencephalography	234,287								427,749	
55.00	Medical Supplies Charged to Patients									14,293,121	
56.00	Drugs Charged to Patients	2,577,254								10,960,582	
57.00	Renal Dialysis	1,351,937								2,018,519	
58.00	ASC (Non-Distinct Part)									0	
59.00	Wound Care	200,834								621,211	
59.00										0	
59.01										0	
59.02										0	
60.00	Clinic									0	
61.00	Emergency	11,685,912								18,401,494	
62.00	Observation Beds									0	
63.00	FQHC 5									0	
65.00	FQHC 6									0	
65.00	Melanoma Center									0	
70.00	Emergency									0	
71.00	Observation Beds									0	
80.00										0	
81.00										0	
NONREIMBURSABLE COST CENTERS											
96.00	Gift, Flower, Coffee Shop and Canteen									37,506	
97.00	Research									0	
98.00	Physicians' Private Office									0	
99.00	Nonpaid Workers									0	
99.01										0	
99.02										0	
100.00	Marketing / Public Relations	360,189								627,752	
100.01	Physicians Meals									0	
100.02	Physician Recruitments									12,033	
100.03	Cancer Care									0	
100.04	OB Clinic									0	
100.05	FPRP Clinic									0	
100.06	Center of Advance Imaging									0	
100.03	Other Nonreimbursable Cost Ctr									0	
	TOTAL	112,749,815	0	0	0	0	0	0	0	204,523,646	0
	COST TO BE ALLOCATED	34,655,045	0	0	0	0	0	0	0	30,617,854	0
	UNIT COST MULTIPLIER - SCH 8	0.307362	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.149703	0.000000

Provider Name:
REGIONAL MEDICAL CENTER OF SAN JOSE

Fiscal Period Ended:
DECEMBER 31, 2009

	OPER PLANT (SQ FT) (Adj 9)	LAUNDRY & LINEN (LB LNDRY) (Adj 11)	HOUSE-KEEPING (SQ FT) (Adj 9)	DIETARY (MEALS SERVED) (Adj 13)	CAFETERIA (FTES) (Adj 15)	MAINT OF PERSONNEL (# HOUSED)	NURSING ADMIN (NURSE HR)	CENT SERV & SUPPLY (CST REQ)	PHARMACY (COSTS REQUIS)	MED REC (GROSS REV)	SOC SERV (TIME SPENT)	STAT
	8.00	9.00	10.00	11.00	12.00	13.00	14.00	15.00	16.00	17.00	18.00	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	Laundry and Linen Service 1,720											
10.00	Housekeeping 1,982											
11.00	Dietary 12,076											
12.00	Cafeteria											
13.00	Maintenance of Personnel											
14.00	Nursing Administration 3,031											
15.00	Central Services and Supply 3,031											
16.00	Pharmacy											
17.00	Medical Records and Library 4,323											
18.00	Social Service 4,323											
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 46,543 434,711 46,543 133,845 567,000 28,035,719 228,367,751											
26.00	Intensive Care Unit 26,070 153,339 26,070 8,510 194,773 11,521,090 108,818,438											
26.01	Neonatal Intensive Care Unit 2,395 4,796 2,395 17,860 763,373 2,071,710											
27.00	Coronary Care Unit											
29.00	Surgical Intensive Care											
31.00	Subprovider I											
31.01	Subprovider 2 Psych											
32.00												
33.00	Nursery 1,109 6,501 1,109 13,394 725,868 2,808,506											
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:
REGIONAL MEDICAL CENTER OF SAN JOSE

Fiscal Period Ended:
DECEMBER 31, 2009

	OPER PLANT (SQ FT) 8.00 (Adj 9)	LAUNDRY & LINEN (LB LNDRY) 9.00 (Adj 11) (Adj 12)	HOUSE-KEEPING (SQ FT) 10.00 (Adj 9)	DIETARY (MEALS SERVED) 11.00 (Adj 13) (Adj 14)	CAFETERIA (FTES) 12.00 (Adj 15)	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 REV) 17.00	SOC SERV (TIME SPENT) 18.00	STAT 19.00
ANCILLARY COST CENTERS												
37.00	Operating Room	27,351	229,686	27,351	126,663		5,505,608			93,469,358		
38.00	Recovery Room	1,813	37,028	1,813	46,638		2,612,886			28,482,618		
39.00	Delivery Room and Labor Room	3,230	26,548	3,230	37,943		2,158,830			10,401,960		
40.00	Anesthesiology									34,724,174		
41.00	Radiology - Diagnostic	9,800	63,080	9,800	74,206		2,325,135			58,403,610		
41.01	Ultrasound	547	23,453	547	10,127		486,246			11,656,232		
41.02	Magnetic Resonance Imaging	430	2,474	430	4,341		302,672			15,895,025		
41.03	CAT Scan	890	56,450	890	20,341		745,652			170,138,741		
43.00	Radioisotope	1,491	3,001	1,491	5,789		239,488			18,763,643		
44.00	Laboratory	8,934	1,467	8,934	125,554		1,326,662			171,938,999		
44.01	Pathological Lab											
46.00	Whole Blood and Packed Red Blood Cells	136		136						1,973,344		
47.00	Blood Storing and Processing											
49.00	Respiratory Therapy	2,507		2,507	72,010		169,065			71,993,504		
50.00	Physical Therapy	851	1,249	851	24,455		174,030			9,446,983		
51.00	Occupational Therapy	1,230		1,230	11,438		308			5,000,968		
52.00	Speech Pathology	820		820	7,096		745			2,642,931		
53.00	Electrocardiology				24,365		470,975			43,528,614		
53.01	Cardiac Cath Lab	4,411	110,862	4,411	22,046		1,678,311			38,662,662		
54.00	Electroencephalography	1,373		1,373	3,922		101			1,887,301		
55.00	Medical Supplies Charged to Patients		996							147,058,384		
56.00	Drugs Charged to Patients	4,049		4,049	50,080		539,147			255,972,843		
57.00	Renal Dialysis	1,548	33,184	1,548	17,213		1,215,923			9,734,908		
58.00	ASC (Non-Distinct Part)											
59.00	Wound Care	1,425		1,425	5,673		61,747			1,470,237		
59.01												
59.02												
60.00	Clinic											
61.00	Emergency	10,423	73,641	10,423	5,656	194,501	9,019,033			138,055,683		
62.00	Observation Beds											
63.00	FQHC 5											
65.00	FQHC 6											
65.00	Melanoma Center											
70.00	Emergency											
71.00	Observation Beds											
80.00												
81.00												
NONREIMBURSABLE COST CENTERS												
96.00	Gift, Flower, Coffee Shop and Canteen	586		586								
97.00	Research											
98.00	Physicians' Private Office											
99.00	Nonpaid Workers											
99.01												
99.02												
100.00	Marketing / Public Relations	878		878		5,098						
100.01	Physicians Meals				48,509							
100.02	Physician Recruitments											
100.03	Cancer Care											
100.04	OB Clinic											
100.05	FPRP Clinic											
100.06	Center of Advance Imaging											
100.03	Other Nonreimbursable Cost Ctr											
	TOTAL	183,972	1,262,466	180,270	196,520	1,753,209	0	70,078,614	0	1,683,369,127	0	0
	COST TO BE ALLOCATED	10,830,401	1,231,424	4,248,429	5,517,012	1,126,431	0	3,085,255	0	3,884,046	0	0
	UNIT COST MULTIPLIER - SCH 8	58.869835	0.975412	23.567032	28.073539	0.642496	0.000000	0.044026	0.000000	0.002307	0.000000	0.000000

Provider Name:
REGIONAL MEDICAL CENTER OF SAN JOSE

Fiscal Period Ended:
DECEMBER 31, 2009

	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						
26.00	Intensive Care Unit						
26.01	Neonatal Intensive Care Unit						
27.00	Coronary Care Unit						
29.00	Surgical Intensive Care						
31.00	Subprovider 1						
31.01	Subprovider 2 Psych						
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:
REGIONAL MEDICAL CENTER OF SAN JOSE

Fiscal Period Ended:
DECEMBER 31, 2009

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	GENERAL SERVICE COST CENTERS			
1.00	Old Capital Related Costs - Building and Fixtures	\$	\$ 0	\$ 0
2.00	Old Capital Related Costs - Movable Equipment		0	0
3.00	New Capital Related Costs - Building and Fixtures	9,560,909	(272,233)	9,288,676
4.00	New Capital Related Costs - Movable Equipment	7,925,507	(96,015)	7,829,492
4.01			0	0
4.02			0	0
4.03			0	0
4.04			0	0
4.05			0	0
4.06			0	0
4.07			0	0
4.08			0	0
5.00	Employee Benefits	34,535,294	0	34,535,294
6.01	Nonpatient 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	25,178,280	555,442	25,733,722
7.00	Maintenance and Repairs		0	0
8.00	Operation of Plant	6,504,463	0	6,504,463
9.00	Laundry and Linen Service	850,633	0	850,633
10.00	Housekeeping	2,871,570	0	2,871,570
11.00	Dietary	3,205,023	(480,532)	2,724,491
12.00	Cafeteria	0	845,137	845,137
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	1,781,080	0	1,781,080
15.00	Central Services and Supply		0	0
16.00	Pharmacy		0	0
17.00	Medical Records and Library	2,365,601	0	2,365,601
18.00	Social Service		0	0
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
	INPATIENT ROUTINE COST CENTERS			
25.00	Adults and Pediatrics	37,140,829	0	37,140,829
26.00	Intensive Care Unit	15,385,021	0	15,385,021
26.01	Neonatal Intensive Care Unit	1,274,160	0	1,274,160
27.00	Coronary Care Unit		0	0
29.00	Surgical Intensive Care		0	0
31.00	Subprovider 1		0	0
31.01	Subprovider 2 Psych		0	0
32.00			0	0
33.00	Nursery	903,323	0	903,323
34.00	Medicare Certified Nursing Facility		0	0
35.00	Distinct Part Nursing Facility		0	0
36.00	Adult Subacute Care Unit		0	0
36.01	Subacute Care Unit II		0	0
36.02	Transitional Care Unit		0	0

TRIAL BALANCE OF EXPENSES

Provider Name:
REGIONAL MEDICAL CENTER OF SAN JOSE

Fiscal Period Ended:
DECEMBER 31, 2009

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
37.00	Operating Room	\$ 9,573,610	\$ 0	\$ 9,573,610
38.00	Recovery Room	3,382,141	0	3,382,141
39.00	Delivery Room and Labor Room	2,928,367	0	2,928,367
40.00	Anesthesiology	124,766	0	124,766
41.00	Radiology - Diagnostic	5,110,890	0	5,110,890
41.01	Ultrasound	795,054	0	795,054
41.02	Magnetic Resonance Imaging	461,389	0	461,389
41.03	CAT Scan	1,422,143	0	1,422,143
43.00	Radioisotope	515,154	0	515,154
44.00	Laboratory	7,567,146	0	7,567,146
44.01	Pathological Lab		0	0
46.00	Whole Blood and Packed Red Blood Cells	2,142,053	0	2,142,053
47.00	Blood Storing and Processing		0	0
49.00	Respiratory Therapy	4,273,485	0	4,273,485
50.00	Physical Therapy	1,148,087	0	1,148,087
51.00	Occupational Therapy	474,702	0	474,702
52.00	Speech Pathology	331,696	0	331,696
53.00	Electrocardiology	1,094,597	0	1,094,597
53.01	Cardiac Cath Lab	2,704,831	0	2,704,831
54.00	Electroencephalography	267,861	0	267,861
55.00	Medical Supplies Charged to Patients	14,308,912	(15,791)	14,293,121
56.00	Drugs Charged to Patients	9,893,488	15,791	9,909,279
57.00	Renal Dialysis	1,503,906	0	1,503,906
58.00	ASC (Non-Distinct Part)		0	0
59.00	Wound Care	468,277	0	468,277
59.00			0	0
59.01			0	0
59.02			0	0
60.00	Clinic		0	0
61.00	Emergency	14,142,572	0	14,142,572
62.00	Observation Beds		0	0
63.00	FQHC 5		0	0
65.00	FQHC 6		0	0
65.00	Melanoma Center		0	0
70.00	Emergency		0	0
71.00	Observation Beds		0	0
80.00			0	0
81.00			0	0
	SUBTOTAL	\$ 234,116,820	\$ 551,799	\$ 234,668,619
	NONREIMBURSABLE COST CENTERS			
96.00	Gift, Flower, Coffee Shop and Canteen		0	0
97.00	Research		0	0
98.00	Physicians' Private Office		0	0
99.00	Nonpaid Workers		0	0
99.01			0	0
99.02			0	0
100.00	Marketing / Public Relations	460,848	0	460,848
100.01	Physicians Meals		0	0
100.02	Physician Recruitments	12,033	0	12,033
100.03	Cancer Care		0	0
100.04	OB Clinic		0	0
100.05	FPRP Clinic		0	0
100.06	Center of Advance Imaging		0	0
100.03	Other Nonreimbursable Cost Ctr		0	0
100.99	SUBTOTAL	\$ 472,881	\$ 0	\$ 472,881
101	TOTAL	\$ 234,589,701	\$ 551,799	\$ 235,141,500

(To Schedule 8)

Provider Name							Fiscal Period		Provider NPI		Adjustments
REGIONAL MEDICAL CENTER OF SAN JOSE							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009		1821041765		24
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 ADJUSTMENT</u>											
1											
							<p>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</p>				

Provider Name							Fiscal Period		Provider NPI		Adjustments
REGIONAL MEDICAL CENTER OF SAN JOSE							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009		1821041765		24
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>											
2	10A	A			55.00	7	Medical Supplies Charged to Patients	\$14,308,912	(\$15,791)	\$14,293,121	
	10A	A			56.00	7	Drugs Charged to Patients	9,893,488	15,791	9,909,279	
							To adjust the provider's Medical Supplies reclassification pertaining to chargeable drugs to their proper cost center. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2300, 2304, and 2306				
3	10A	A			11.00	7	Dietary	\$3,205,023	(\$845,137)	\$2,359,886 *	
	10A	A			12.00	7	Cafeteria	0	845,137	845,137	
							To reclassify costs from Dietary to Cafeteria based on the number of cafeteria meals for proper cost allocation. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2300, 2302.4B, 2304, and 2306				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
REGIONAL MEDICAL CENTER OF SAN JOSE							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009		1821041765		24
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 COSTS</u>											
4	10A	A			11.00	7	Dietary To reverse the Provider's A-8 adjustment to Dietary cost center, in conjunction with Adjustment Number 3. 42 CFR 413.9, 413.20, and 413.24 CMS Pub. 15-1, Sections 2105.2, 2300, 2304, and 2328D	*	\$2,359,886	\$364,605	\$2,724,491
5	10A	A			4.00	7	New Capital Related Costs - Movable Equipment To adjust the provider's A-8 adjustment pertaining to the depreciation expense to agree with the provider's own depreciation expense report. 42 CFR 413.20, 413.24, 413.50, and 413.134 CMS Pub. 15-1, Sections 102, 2300, 2302.4, and 2304		\$7,925,507	(\$96,015)	\$7,829,492
6	10A	A			3.00	7	New Capital Related Costs - Building and Fixtures To adjust the reported depreciation expense pertaining to the assets acquired from the previous owner, Alexian Brothers Hospital, to comply with the Balanced Budget Act of 1997. 42 CFR 413.20, 413.50, and 413.134 CMS Pub. 15-1, Sections 104.8, 108.2, and 2300		\$9,560,909	(\$272,233)	\$9,288,676
7	10A	A			6.00	7	Administrative and General To adjust the reported home office costs to agree with the filed HCA Home Office Cost Report and Home Office Allocation Statements and Schedules. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304		\$25,178,280	\$555,442	\$25,733,722

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
REGIONAL MEDICAL CENTER OF SAN JOSE							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009		1821041765		24
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Audit Report	Cost Report									
		Work Sheet	Part	Title	Line	Col.					
ADJUSTMENTS TO REPORTED STATISTICS											
8	9	B-1			8.00	3,4	Operation of Plant (Square Feet)	24,720	12,841	37,561	
	9	B-1			3.00	3	Total - Square Feet	254,614	12,841	267,455	
	9	B-1			4.00	4	Total - Square Feet	254,614	12,841	267,455	
							To include unassigned square feet to agree with the provider's Square Footage Statistics work paper for proper cost determination. 42 CFR 413.5, 413.20, and 413.24 CMS Pub. 15-1, Sections 2300, 2304, and 2306				
9	9	B-1			26.01	3,4,8,10	Neonatal Intensive Care Unit	1,109	1,286	2,395	
	9	B-1			33.00	3,4,8,10	Nursery	2,395	(1,286)	1,109	
							To reclassify NICU square footage with Nursery as it appears to be switched when compared to the Provider's OSHPD Disclosure Report. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306				
10	9	B-1			11.00	5	Dietary (Gross Salaries)	1,854,411	(437,987)	1,416,424	
	9	B-1			12.00	5	Cafeteria	0	437,987	437,987	
							To reclassify Dietary salaries to Cafeteria in conjunction with Adjustment 3. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				
11	9	B-1			25.00	9	Adults and Pediatrics (Patient Days)	47,197	(47,197)	0 *	
	9	B-1			26.00	9	Intensive Care Unit	9,639	(9,639)	0 *	
	9	B-1			26.01	9	Neonatal Intensive Care Unit	306	(306)	0 *	
	9	B-1			33.00	9	Nursery	1,265	(1,265)	0 *	
	9	B-1			9.00	9	Total - Patient Days	58,407	(58,407)	0 *	
							To eliminate the reported Laundry and Linen statistical basis since patient days is not a proper statistical basis for these services. 42 CFR 413.5, 413.20, and 413.24 CMS Pub. 15-1, Sections 2300, 2304, and 2306				

*Balance carried forward from prior/to subsequent adjustments

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ADJUSTMENTS TO REPORTED STATISTICS										
12	9	B-1		25.00	9	Adults and Pediatrics (Dry Pounds)	*	0	434,711	434,711
	9	B-1		26.00	9	Intensive Care Unit	*	0	153,339	153,339
	9	B-1		26.01	9	Neonatal Intensive Care Unit	*	0	4,796	4,796
	9	B-1		33.00	9	Nursery	*	0	6,501	6,501
	9	B-1		37.00	9	Operating Room		0	229,686	229,686
	9	B-1		38.00	9	Recovery Room		0	37,028	37,028
	9	B-1		39.00	9	Delivery Room and Labor Room		0	26,548	26,548
	9	B-1		41.00	9	Radiology - Diagnostic		0	63,080	63,080
	9	B-1		41.01	9	Ultrasound		0	23,453	23,453
	9	B-1		41.02	9	Magnetic Resonance Imaging		0	2,474	2,474
	9	B-1		41.03	9	CAT Scan		0	56,450	56,450
	9	B-1		43.00	9	Radioisotope		0	3,001	3,001
	9	B-1		44.00	9	Laboratory		0	1,467	1,467
	9	B-1		50.00	9	Physical Therapy		0	1,249	1,249
	9	B-1		53.01	9	Cardiac Catherization Laboratory		0	110,862	110,862
	9	B-1		55.00	9	Medical Supplies Charged to Patients		0	996	996
	9	B-1		57.00	9	Renal Dialysis		0	33,184	33,184
	9	B-1		61.00	9	Emergency		0	73,641	73,641
	9	B-1		9.00	9	Total - Dry Pounds	*	0	1,262,466	1,262,466
To establish a more appropriate statistical basis for laundry and linen in order to properly allocate laundry and linen costs to the using departments. 42 CFR 413.5, 413.20, and 413.24 CMS Pub. 15-1, Sections 2300, 2304, and 2306										
13	9	B-1		25.00	11	Adults and Pediatrics (Patient Days)		47,197	(47,197)	0 *
	9	B-1		26.00	11	Intensive Care Unit		9,639	(9,639)	0 *
	9	B-1		11.00	11	Total - Patient Days		56,836	(56,836)	0 *
To eliminate the reported Dietary statistical basis since patient days is not a proper statistical basis for dietary services. 42 CFR 413.5, 413.20, and 413.24 CMS Pub. 15-1, Sections 2300, 2304, and 2306										

*Balance carried forward from prior/to subsequent adjustments

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ADJUSTMENTS TO REPORTED STATISTICS										
14	9	B-1		25.00	11	Adults and Pediatrics (Meals Served)	*	0	133,845	133,845
	9	B-1		26.00	11	Intensive Care Unit	*	0	8,510	8,510
	9	B-1		61.00	11	Emergency		0	5,656	5,656
	9	B-1		100.01	11	Physician Meals		0	48,509	48,509
	9	B-1		11.00	11	Total - Meals Served	*	0	196,520	196,520
To establish a more appropriate statistical basis for Dietary in order to properly allocate dietary costs to the using departments. 42 CFR 413.5, 413.20, and 413.24 CMS Pub. 15-1, Sections 2300, 2304, and 2306										
15	9	B-1		14.00	12	Nursing Administration (FTEs)		0	27,448	27,448
	9	B-1		17.00	12	Medical Records and Library		0	43,235	43,235
	9	B-1		25.00	12	Adults and Pediatrics		0	567,000	567,000
	9	B-1		26.00	12	Intensive Care Unit		0	194,773	194,773
	9	B-1		26.01	12	Neonatal Intensive Care Unit		0	17,860	17,860
	9	B-1		33.00	12	Nursery		0	13,394	13,394
	9	B-1		37.00	12	Operating Room		0	126,663	126,663
	9	B-1		38.00	12	Recovery Room		0	46,638	46,638
	9	B-1		39.00	12	Delivery Room and Labor Room		0	37,943	37,943
	9	B-1		41.00	12	Radiology - Diagnostic		0	74,206	74,206
	9	B-1		41.01	12	Ultrasound		0	10,127	10,127
	9	B-1		41.02	12	Magnetic Resonance Imaging		0	4,341	4,341
	9	B-1		41.03	12	CAT Scan		0	20,341	20,341
	9	B-1		43.00	12	Radioisotope		0	5,789	5,789
	9	B-1		44.00	12	Laboratory		0	125,554	125,554
	9	B-1		49.00	12	Respiratory Therapy		0	72,010	72,010
	9	B-1		50.00	12	Physical Therapy		0	24,455	24,455
	9	B-1		51.00	12	Occupational Therapy		0	11,438	11,438
	9	B-1		52.00	12	Speech Pathology		0	7,096	7,096
	9	B-1		53.00	12	Electrocardiology		0	24,365	24,365
	9	B-1		53.01	12	Cardiac Catheterization Laboratory		0	22,046	22,046
	9	B-1		54.00	12	Electroencephalography		0	3,922	3,922

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<u>ADJUSTMENTS TO REPORTED STATISTICS</u>												
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15	9	B-1			56.00	12	Drugs Charged to Patients	0	50,080	50,080		
	9	B-1			57.00	12	Renal Dialysis	0	17,213	17,213		
	9	B-1			59.00	12	Wound Care	0	5,673	5,673		
	9	B-1			61.00	12	Emergency	0	194,501	194,501		
	9	B-1			100.00	12	Marketing / Public Relations	0	5,098	5,098		
	9	B-1			12.00	12	Total - FTEs	0	1,753,209	1,753,209		
<p style="margin-left: 40px;">To establish an appropriate statistical basis for Cafeteria in order properly allocate cafeteria costs to the corresponding departments, in conjunction with Adjustment Number 3. 42 CFR 413.5, 413.20, and 413.24 CMS Pub. 15-1, Sections 2300, 2304, and 2306</p>												

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ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA											
16	4	D-1	I	XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics	7,688	851	8,539	
	4A	D-1	II	XIX	42.00	4	Medi-Cal Days - Nursery	233	10	243	
	4A	D-1	II	XIX	43.00	4	Medi-Cal Days - Intensive Care Unit	1,669	335	2,004	
	4A	D-1	II	XIX	43.01	4	Medi-Cal Days - Neonatal Intensive Care Unit	8	12	20	
17	4A	Not Reported						Administrative Days (January 1, 2009 - April 5, 2009)	0	102	102
	4A	Not Reported						Administrative Day Rate (January 1, 2009 - April 5, 2009)	\$0.00	\$351.26	\$351.26
18	4A	Not Reported						Administrative Days (April 6, 2009 - December 31, 2009)	0	753	753
	4A	Not Reported						Administrative Day Rate (April 6, 2009 - December 31, 2009)	\$0.00	\$295.98	\$295.98
19	6	D-4		XIX	37.00	2	Medi-Cal Ancillary Charges - Operating Room	\$5,417,564	\$899,814	\$6,317,378	
	6	D-4		XIX	38.00	2	Medi-Cal Ancillary Charges - Recovery Room	1,237,222	125,951	1,363,173	
	6	D-4		XIX	39.00	2	Medi-Cal Ancillary Charges - Delivery Room and Labor Room	1,368,793	50,821	1,419,614	
	6	D-4		XIX	40.00	2	Medi-Cal Ancillary Charges - Anesthesiology	1,312,142	226,801	1,538,943	
	6	D-4		XIX	41.00	2	Medi-Cal Ancillary Charges - Radiology - Diagnostic	3,549,116	424,446	3,973,562	
	6	D-4		XIX	41.01	2	Medi-Cal Ancillary Charges - Ultrasound	960,560	103,269	1,063,829	
	6	D-4		XIX	41.02	2	Medi-Cal Ancillary Charges - MRI	1,845,412	163,794	2,009,206	
	6	D-4		XIX	41.03	2	Medi-Cal Ancillary Charges - CAT Scan	12,431,734	1,477,606	13,909,340	
	6	D-4		XIX	43.00	2	Medi-Cal Ancillary Charges - Radioisotope	1,720,239	104,517	1,824,756	
	6	D-4		XIX	44.00	2	Medi-Cal Ancillary Charges - Laboratory	21,051,762	2,846,377	23,898,139	
	6	D-4		XIX	46.00	2	Medi-Cal Ancillary Charges - Whole Blood and Packed Red Blood Cells	1,128,261	166,240	1,294,501	
	6	D-4		XIX	49.00	2	Medi-Cal Ancillary Charges - Respiratory Therapy	11,189,860	1,361,014	12,550,874	
	6	D-4		XIX	50.00	2	Medi-Cal Ancillary Charges - Physical Therapy	1,048,952	267,289	1,316,241	
	6	D-4		XIX	51.00	2	Medi-Cal Ancillary Charges - Occupational Therapy	654,475	171,038	825,513	
	6	D-4		XIX	52.00	2	Medi-Cal Ancillary Charges - Speech Pathology	369,651	(106,451)	263,200	
	6	D-4		XIX	53.00	2	Medi-Cal Ancillary Charges - Electrocardiology	1,570,512	103,689	1,674,201	
	6	D-4		XIX	53.01	2	Medi-Cal Ancillary Charges - Cardiac Catherization Laboratory	7,109,968	511,775	7,621,743	
	6	D-4		XIX	54.00	2	Medi-Cal Ancillary Charges - Electroencephalography	290,510	24,795	315,305	
	6	D-4		XIX	55.00	2	Medi-Cal Ancillary Charges - Medical Supply Charged to Patients	14,357,412	1,855,587	16,212,999	
	6	D-4		XIX	56.00	2	Medi-Cal Ancillary Charges - Drugs Charged to Patients	34,965,337	5,179,936	40,145,273	

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ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA										
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19	6	D-4		XIX	57.00	2	Medi-Cal Ancillary Charges - Renal Dialysis	\$1,302,398	\$160,157	\$1,462,555
	6	D-4		XIX	61.00	2	Medi-Cal Ancillary Charges - Emergency	5,964,884	745,373	6,710,257
	6	D-4		XIX	101.00	2	Medi-Cal Ancillary Charges - Total	130,846,764	16,863,838	147,710,602
20	2	E-3	III	XIX	10.00	1	Medi-Cal Routine Service Charges	\$15,589,375	\$53,001,119	\$68,590,494
	2	E-3	III	XIX	11.00	1	Medi-Cal Ancillary Service Charges	130,846,764	16,863,838	147,710,602
21	3	E-3	III	XIX	33.00	1	Patient and Third Party Liability	\$7,041	\$3,969	\$11,010
	3	E-3	III	XIX	36.00	1	Coinsurance	1,030,182	87,910	1,118,092
	1	E-3	III	XIX	57.00	1	Interim Payments	23,849,678	3,127,850	26,977,528
22	3	E-3	III	XIX	50.00	1	Admin Days Reimbursement	\$133,303	(\$133,303)	\$0
	3	E-3	III	XIX	50.01	1	10% Cost Reduction	(2,890,809)	2,890,809	0
	1	E-3	III	XIX	50.02	1	CMAC Per Day Limit	(264,045)	264,045	0
<p>To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary Payment Data:</p> <p>Service Period: January 1, 2009 through December 31, 2009</p> <p>Payment Period: January 1, 2009 through May 31, 2011</p> <p>Report Date June 15, 2011</p> <p>42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139</p> <p>CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408</p> <p>CCR, Title 22, Sections 51173, 51511, 51541, and 51542</p>										

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<u>ADJUSTMENTS TO OTHER MATTERS</u>											
23	1	Not Reported					Medi-Cal Credit Balances To recover outstanding Medi-Cal credit balances. CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1	\$0	\$1,626	\$1,626	
24	3	Not Reported					Routine Services - Late Billing Penalty To include an adjustment for late billing penalties applicable to the routine services. W&I Code, Section 14115 CCR, Title 22, Section 51458.1 CMS Pub. 15-1, Sections 2304 and 2408	\$0	\$485,113	\$485,113	