

**REPORT
ON THE
COST REPORT REVIEW
SAINT JOHN'S REGIONAL MEDICAL CENTER
OXNARD, CALIFORNIA
PROVIDER NUMBERS: HSC/ZZT 30082G
AND NPI 1073665360
FISCAL PERIOD ENDED
JUNE 30, 2008**

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

**Section Chief: Daniel J. Giardinelli
Audit Supervisor: Henry Kwan
Auditor: Christine Sprouse**



DAVID MAXWELL-JOLLY
Director

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



ARNOLD SCHWARZENEGGER
Governor

October 20, 2010

RoseMary Lee
Reimbursement Manager
Catholic Healthcare West
251 South Lake Avenue, 8th Floor
Pasadena, California 91101

PROVIDER: SAINT JOHN'S REGIONAL MEDICAL CENTER
PROVIDER NOS. HSC 30082G / NPI 1073665360
FISCAL PERIOD ENDED JUNE 30, 2008

We have examined the provider's Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and was limited to a review of the cost report and accompanying financial statements, Medi-Cal Paid Claims Summary Report, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

In our opinion, the audited combined settlement for the fiscal period due the State in the amount of \$11,936, and the audited costs presented in the Summary of Findings represent a proper determination in accordance with the reimbursement principles of applicable programs.

This audit report includes the:

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

The audited settlement will be incorporated into a Statement(s) of Account Status, which may reflect tentative retroactive adjustment determinations, payments from the provider, and other financial transactions initiated by the Department. The Statement(s)

of Account Status will be forwarded to the provider by the State fiscal intermediary. Instructions regarding payment will be included with the Statement(s) of Account Status.

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

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

Chief
Office of Administrative Appeals and Hearings
1029 J Street, Suite 200
Sacramento, CA 95814-2825
(916) 322-5603

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

United States Postal Service (USPS)

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

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—Burbank at (818) 295-2620.

Original Signed By

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

Certified

SUMMARY OF FINDINGS

Provider Name:
SAINT JOHN'S REGIONAL MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2008

	SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1) Provider No. ZZT 30082G		
Reported	\$ 0	
Net Change	\$ (11,936)	
Audited Amount Due Provider (State)	\$ (11,936)	
2. Subprovider I (SCHEDULE 1-1) Provider No.		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
3. Subprovider II (SCHEDULE 1-2) Provider No.		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
4. Medi-Cal Contract Cost (CONTRACT SCH 1) Provider No. HSC 30082G		
Reported		\$ 20,939,527
Net Change		\$ (396,698)
Audited Cost		\$ 20,542,829
Audited Amount Due Provider (State)	\$ 0	
5. Distinct Part Nursing Facility (DPNF SCH 1) Provider No.		
Reported		\$ 0.00
Net Change		\$ 0.00
Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)	\$ 0	
6. Distinct Part Nursing Facility (DPNF SCH 1-1) Provider No.		
Reported		\$ 0.00
Net Change		\$ 0.00
Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)	\$ 0	
7. Adult Subacute (ADULT SUBACUTE SCH 1) Provider No.		
Reported		\$ 0.00
Net Change		\$ 0.00
Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)	\$ 0	
8. Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7)	\$ (11,936)	
9. Total Medi-Cal Cost		\$ 20,542,829

SUMMARY OF FINDINGS

Provider Name:
SAINT JOHN'S REGIONAL MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2008

		SETTLEMENT	COST
10. Subacute (SUBACUTE SCH 1-1)	Provider No.		
	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
11. Rural Health Clinic (RHC SCH 1)	Provider No.		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
12. Rural Health Clinic (RHC 95-210 SCH 1)	Provider No.		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
13. Rural Health Clinic (RHC 95-210 SCH 1-1)	Provider No.		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
14. County Medical Services Program (CMSP SCH 1)	Provider No.		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
15. Transitional Care (TC SCH 1)	Provider No.		
	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
16. Total Other Settlement Due Provider - (Lines 10 through 15)		\$ 0	
17. Total Combined Audited Settlement Due Provider (State/CMSP/RHC) - (Line 8 + Line 16)		\$ (11,936)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
SAINT JOHN'S REGIONAL MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2008

Provider No.
ZZT 30082G

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ _____ 0	\$ _____ 22,670
2. Excess Reasonable Cost Over Charges (Schedule 2)	\$ _____ 0	\$ _____ 0
3. Medi-Cal Inpatient Hospital Based Physician Services	\$ _____ 0	\$ _____ 0
4.	\$ _____ 0	\$ _____ 0
5. TOTAL COST-Reimbursable to Provider (Lines 1 through 4)	\$ _____ 0	\$ _____ 22,670
6. Interim Payments (Adj 14)	\$ _____ 0	\$ _____ (34,606)
7. Balance Due Provider (State)	\$ _____ 0	\$ _____ (11,936)
8. Duplicate Payments (Adj)	\$ _____ 0	\$ _____ 0
9.	\$ _____ 0	\$ _____ 0
10.	\$ _____ 0	\$ _____ 0
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ _____ 0	\$ _____ (11,936)
		(To Summary of Findings)

COMPUTATION OF LESSER OF
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:
SAINT JOHN'S REGIONAL MEDICAL CENTERFiscal Period Ended:
JUNE 30, 2008Provider No.
ZZT 30082G

REPORTED

AUDITED

REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3) \$ 0 \$ 24,131

CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj 12) \$ 0 \$ 80,874

3. Inpatient Ancillary Service Charges (Adj 12) \$ 0 \$ 72,388

4. Total Charges - Medi-Cal Inpatient Services \$ 0 \$ 153,262

5. Excess of Customary Charges Over Reasonable Cost
(Line 4 minus Line 1) * \$ 0 \$ 129,1316. 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 SERVICES

Provider Name:
SAINT JOHN'S REGIONAL MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2008

Provider No.
ZZT 30082G

	REPORTED	AUDITED
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ 0	\$ 11,404
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ 0	\$ 12,727
3. Medi-Cal Inpatient Hospital Based Physician for Intern and Resident Services (Sch)	\$ 0	\$ 0
4.	\$ 0	\$ 0
5.	\$ 0	\$ 0
6. SUBTOTAL (Sum of Lines 1 through 5)	\$ 0	\$ 24,131
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	\$ 0	\$ 0
8. SUBTOTAL	\$ 0	\$ 24,131
		(To Schedule 2)
9. Coinsurance (Adj 13)	\$ 0	\$ (1,461)
10. Patient and Third Party Liability (Adj)	\$ 0	\$ 0
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ 0	\$ 22,670
		(To Schedule 1)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
SAINT JOHN'S REGIONAL MEDICAL CENTERFiscal Period Ended:
JUNE 30, 2008Provider No.
ZZT 30082G

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 9)	40,078	44,685
2. Inpatient Days (include private, exclude swing-bed)	40,078	44,685
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj 9)	40,078	44,685
5. Medicare NF Swing-Bed Days through Dec 31 (Adj)	0	0
6. Medicare NF Swing-Bed Days after Dec 31 (Adj)	0	0
7. Medi-Cal NF Swing-Bed Days through July 31 (Adj)	0	0
8. Medi-Cal NF Swing-Bed Days after July 31 (Adj)	0	0
9. Medi-Cal Days (excluding swing-bed) (Adj)	0	0

SWING-BED ADJUSTMENT

17. Medicare NF Swing-Bed Rates through Dec 31 (Adj)	\$ 0.00	\$ 0.00
18. Medicare NF Swing-Bed Rates after Dec 31(Adj)	\$ 0.00	\$ 0.00
19. Medi-Cal NF Swing-Bed Rates through July 31(Adj)	\$ 0.00	\$ 0.00
20. Medi-Cal NF Swing-Bed Rates after July 31(Adj)	\$ 0.00	\$ 0.00
21. Total Routine Serv Cost (Sch 8, Line 25, Col 27)	\$ 44,374,376	\$ 49,907,038
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)	\$ 44,374,376	\$ 49,907,038

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 103,837,474	\$ 103,837,474
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 0.427345	\$ 0.480626
32. Average Private Room Per Diem Charge (L 29 / L 3)	\$ 0.00	\$ 0.00
33. Average Semi-Private Room Per Diem Charge (L 30 / L 4)	\$ 0.00	\$ 0.00
34. Avg Per Diem Prvt Room Charge Differential (L 32 minus L 33)	\$ 0.00	\$ 0.00
35. Average Per Diem Private Room Cost Differential (L 31 x L 34)	\$ 0.00	\$ 0.00
36. Private Room Cost Differential Adjustment (L 35 x L 3)	\$ 0	\$ 0
37. Inpatient Rout Cost Net of Swing-Bed & Prvt Rm (L 27 minus L 36)	\$ 44,374,376	\$ 49,907,038

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 1,107.20	\$ 1,116.86
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 0	\$ 0
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 0	\$ 12,727
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 0	\$ 12,727

(To Schedule 3)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
SAINT JOHN'S REGIONAL MEDICAL CENTERFiscal Period Ended:
JUNE 30, 2008Provider No.
ZZT 30082G

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 1,679,413	\$ 1,692,109
2. Total Inpatient Days (Adj)	3,268	3,268
3. Average Per Diem Cost	\$ 513.90	\$ 517.78
4. Medi-Cal Inpatient Days (Adj)	0	0
5. Cost Applicable to Medi-Cal	\$ 0	\$ 0
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 12,831,313	\$ 12,885,923
7. Total Inpatient Days (Adj)	6,309	6,309
8. Average Per Diem Cost	\$ 2,033.81	\$ 2,042.47
9. Medi-Cal Inpatient Days (Adj)	0	0
10. Cost Applicable to Medi-Cal	\$ 0	\$ 0
CORONARY CARE UNIT		
11. Total Inpatient Routine Cost (Sch 8, Line 27, Col 27)	\$ 0	\$ 0
12. Total Inpatient Days (Adj)	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Adj)	0	0
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0
NEONATAL INTENSIVE CARE UNIT		
16. Total Inpatient Routine Cost (Sch 8, Line 29.01, Col 27)	\$ 5,885,232	\$ 5,875,313
17. Total Inpatient Days (Adj)	3,818	3,818
18. Average Per Diem Cost	\$ 1,541.44	\$ 1,538.85
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 (SEPTEMBER 2007, JANUARY 2008 - MAY 2008)		
26. Per Diem Rate (Adj 10)	\$ 0.00	\$ 318.19
27. Medi-Cal Inpatient Days (Adj 10)	0	28
28. Cost Applicable to Medi-Cal	\$ 0	\$ 8,909
ADMINISTRATIVE DAYS (DECEMBER 2007)		
29. Per Diem Rate (Adj 10)	\$ 0.00	\$ 238.64
30. Medi-Cal Inpatient Days (Adj 10)	0	16
31. Cost Applicable to Medi-Cal	\$ 0	\$ 3,818
32. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,28,31)	\$ 0	\$ 12,727

(To Schedule 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
SAINT JOHN'S REGIONAL MEDICAL CENTERFiscal Period Ended:
JUNE 30, 2008Provider No.
ZZT 30082G

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:
SAINT JOHN'S REGIONAL MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2008

Provider No:
ZZT 30082G

		TOTAL ANCILLARY COST *	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST TO CHARGES	MEDI-CAL CHARGES (From Schedule 6)	MEDI-CAL COST
ANCILLARY COST CENTERS						
37.00	Operating Room	\$ 13,989,681	\$ 130,476,369	0.107220	\$ 0	\$ 0
37.01	Same Day Surgery	2,835,830	539,639	5.255051	0	0
37.02	Gastro Intestinal Services	1,505,096	5,450,110	0.276159	0	0
39.00	Delivery Room and Labor Room	5,848,170	10,210,892	0.572738	0	0
40.00	Anesthesiology	211,617	18,338,284	0.011540	0	0
41.00	Radiology - Diagnostic	5,910,530	25,768,241	0.229373	1,945	446
42.00	Radiology - Therapeutic	355,902	804,554	0.442359	0	0
42.01	Ultrasound	978,478	4,354,760	0.224692	3,096	696
42.02	CAT Scan	1,533,181	30,622,521	0.050067	0	0
42.03	MRI	1,632,263	8,185,095	0.199419	4,636	925
42.04	Cardiac Catheterization	5,125,129	45,177,470	0.113444	0	0
42.05	Vascular Lab	685,580	4,384,768	0.156355	0	0
43.00	Radioisotope	1,181,268	6,579,891	0.179527	0	0
44.00	Laboratory	8,827,360	64,923,389	0.135966	18,645	2,535
44.01	Pathological Lab	719,733	2,164,245	0.332556	0	0
46.00	Whole Blood & Packed Red Blood	2,828,657	2,051,113	1.379084	0	0
46.30	Blood Clotting Factors Admin Co	0	0	0.000000	0	0
49.00	Respiratory Therapy	5,553,954	49,697,897	0.111754	0	0
50.00	Physical Therapy	1,953,639	5,991,286	0.326080	2,760	900
51.00	Occupational Therapy	1,209,664	3,920,387	0.308557	0	0
52.00	Speech Pathology	255,524	823,285	0.310372	0	0
52.01	Neurospych Rehab	109,730	200,443	0.547437	0	0
54.00	Electroencephalography	143,715	828,496	0.173464	0	0
55.00	Medical Supplies Charged to Patients	9,775,219	33,434,418	0.292370	0	0
55.01	Implants Charged to Patients	11,295,426	24,067,647	0.469320	0	0
56.00	Drugs Charged to Patients	12,597,557	88,166,215	0.142884	41,306	5,902
57.00	Renal Dialysis	1,597,774	2,885,729	0.553681	0	0
58.00	ASC (Non-Distinct Part)	0	0	0.000000	0	0
60.00	Clinic	0	0	0.000000	0	0
60.01	Offsite Patient	1,436,659	4,592,945	0.312797	0	0
60.02	Industrial Therapy	739,301	2,201,692	0.335788	0	0
60.03	Wound Care	410,002	1,195,662	0.342908	0	0
61.00	Emergency	9,977,932	36,325,392	0.274682	0	0
62.00	Observation Beds	0	1,124,224	0.000000	0	0
63.00		0	0	0.000000	0	0
64.00		0	0	0.000000	0	0
65.00		0	0	0.000000	0	0
66.00		0	0	0.000000	0	0
TOTAL		\$ 111,224,571	\$ 615,487,059		\$ 72,388	\$ 11,404

(To Schedule 3)

* From Schedule 8, Column 27

COMPUTATION OF MEDI-CAL CONTRACT COST

Provider Name:
SAINT JOHN'S REGIONAL MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2008

Provider No:
HSC 30082G

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Contract Sch 3)	\$ <u>20,939,527</u>	\$ <u>20,542,829</u>
2. Excess Reasonable Cost Over Charges (Contract Sch 2)	\$ <u>0</u>	\$ <u>0</u>
3. Medi-Cal Inpatient Hospital Based Physician Services	\$ <u>0</u>	\$ <u>0</u>
4.	\$ <u>0</u>	\$ <u>0</u>
5. Subtotal (Sum of Lines 1 through 4)	\$ <u>20,939,527</u>	\$ <u>20,542,829</u>
6.	\$ <u>0</u>	\$ <u>0</u>
7.	\$ <u>0</u>	\$ <u>0</u>
8. Total Medi-Cal Cost (Sum of Lines 5 through 7)	\$ <u>20,939,527</u>	\$ <u>20,542,829</u>
	(To Summary of Findings)	
9. Medi-Cal Overpayments (Adj)	\$ <u>0</u>	\$ <u>0</u>
10. Medi-Cal Credit Balances (Adj)	\$ <u>0</u>	\$ <u>0</u>
11.	\$ <u>0</u>	\$ <u>0</u>
12.	\$ <u>0</u>	\$ <u>0</u>
13. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ <u>0</u>	\$ <u>0</u>
	(To Summary of Findings)	

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

Provider Name:
SAINT JOHN'S REGIONAL MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2008

Provider No:
HSC 30082G

REPORTED

AUDITED

REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Contract Sch 3)	\$ <u>20,939,527</u>	\$ <u>20,736,813</u>
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CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj 17)	\$ <u>22,113,785</u>	\$ <u>22,507,849</u>
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3. Inpatient Ancillary Service Charges (Adj 17)	\$ <u>48,040,044</u>	\$ <u>47,150,529</u>
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4. Total Charges - Medi-Cal Inpatient Services	\$ <u>70,153,829</u>	\$ <u>69,658,378</u>
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5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ <u>49,214,302</u>	\$ <u>48,921,565</u>
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6. Excess of Reasonable Cost Over Customary Charges (Line 1 minus Line 4)	\$ <u>0</u>	\$ <u>0</u>
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(To Contract Sch 1)

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

**COMPUTATION OF
MEDI-CAL NET COST OF COVERED SERVICES**

Provider Name:
SAINT JOHN'S REGIONAL MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2008

Provider No:
HSC 30082G

	REPORTED	AUDITED
1. Medi-Cal Inpatient Ancillary Services (Contract Sch 5)	\$ <u>9,260,325</u>	\$ <u>8,576,054</u>
2. Medi-Cal Inpatient Routine Services (Contract Sch 4)	\$ <u>11,679,202</u>	\$ <u>12,160,759</u>
3. Medi-Cal Inpatient Hospital Based Physician for Intern and Resident Services (Sch)	\$ <u>0</u>	\$ <u>0</u>
4.	\$ <u>0</u>	\$ <u>0</u>
5.	\$ <u>0</u>	\$ <u>0</u>
6. SUBTOTAL (Sum of Lines 1 through 5)	\$ <u>20,939,527</u>	\$ <u>20,736,813</u>
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Contract Sch 7)	\$ <u>0</u>	\$ <u>0</u>
8. SUBTOTAL	\$ <u>20,939,527</u>	\$ <u>20,736,813</u>
	(To Contract Sch 2)	
9. Coinsurance (Adj 18)	\$ <u>0</u>	\$ <u>(175,734)</u>
10. Patient and Third Party Liability (Adj 18)	\$ <u>0</u>	\$ <u>(18,250)</u>
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ <u>20,939,527</u>	\$ <u>20,542,829</u>
	(To Contract Sch 1)	

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

Provider Name:
SAINT JOHN'S REGIONAL MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2008

Provider No:
HSC 30082G

GENERAL SERVICE UNIT NET OF SWING-BEDS COSTS

	REPORTED	AUDITED
INPATIENT DAYS		
1. Total Inpatient Days (include private & swing-bed) (Adj 9)	40,078	44,685
2. Inpatient Days (include private, exclude swing-bed)	40,078	44,685
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj 9)	40,078	44,685
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 15)	5,523	6,151

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, Part I, Line 25, Col 27)	\$ 44,374,376	\$ 49,907,038
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)	\$ 44,374,376	\$ 49,907,038

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)(Adj)	\$ 103,837,474	\$ 103,837,474
29. Private Room Charges (excluding swing-bed charges)(Adj)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)(Adj)	\$ 0	\$ 0
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 0.427345	\$ 0.480626
32. Average Private Room Per Diem Charge (L 29 / L 3)	\$ 0.00	\$ 0.00
33. Average Semi-Private Room Per Diem Charge (L 30 / L 4)	\$ 0.00	\$ 0.00
34. Avg Per Diem Prvt Room Charge Differential (L 32 minus L 33)	\$ 0.00	\$ 0.00
35. Average Per Diem Private Room Cost Differential (L 31 x L 34)	\$ 0.00	\$ 0.00
36. Private Room Cost Differential Adjustment (L 35 x L 3)	\$ 0	\$ 0
37. Inpatient Rout Cost Net of Swing-Bed & Prvt Rm (L 27 minus L 36)	\$ 44,374,376	\$ 49,907,038

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 1,107.20	\$ 1,116.86
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 6,115,066	\$ 6,869,806
40. Cost Applicable to Medi-Cal (Contract Sch 4A)	\$ 5,564,136	\$ 5,290,953
41. Cost Applicable to Medi-Cal (Contract Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39, 40 & 41)	\$ 11,679,202	\$ 12,160,759

(To Contract Sch 3)

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

Provider Name:
SAINT JOHN'S REGIONAL MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2008

Provider No:
HSC 30082G

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 1,679,413	\$ 1,692,109
2. Total Inpatient Days (Adj)	3,268	3,268
3. Average Per Diem Cost	\$ 513.90	\$ 517.78
4. Medi-Cal Inpatient Days (Adj 15)	1,843	1,666
5. Cost Applicable to Medi-Cal	\$ 947,118	\$ 862,621
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 12,831,313	\$ 12,885,923
7. Total Inpatient Days (Adj)	6,309	6,309
8. Average Per Diem Cost	\$ 2,033.81	\$ 2,042.47
9. Medi-Cal Inpatient Days (Adj 15)	652	656
10. Cost Applicable to Medi-Cal	\$ 1,326,044	\$ 1,339,860
CORONARY CARE UNIT		
11. Total Inpatient Routine Cost (Sch 8, Line 27, Col 27)	\$ 0	\$ 0
12. Total Inpatient Days (Adj)	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Adj)	0	0
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0
NEONATAL INTENSIVE CARE UNIT		
16. Total Inpatient Routine Cost (Sch 8, Line 29.01, Col 27)	\$ 5,885,232	\$ 5,875,313
17. Total Inpatient Days (Adj)	3,818	3,818
18. Average Per Diem Cost	\$ 1,541.44	\$ 1,538.85
19. Medi-Cal Inpatient Days (Adj 15)	2,135	2,007
20. Cost Applicable to Medi-Cal	\$ 3,290,974	\$ 3,088,472
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
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)	\$ 5,564,136	\$ 5,290,953
	(To Contract Sch 4)	

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

Provider Name:
SAINT JOHN'S REGIONAL MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2008

Provider No:
HSC 30082G

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 Contract Sch 4)

STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.1

Provider Name:
SAINT JOHN'S REGIONAL MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2008

	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
ANCILLARY COST CENTERS												
37.00 Operating Room	0	1,417,724	0	0	0	0	0	0	0	0	8,735,648	1,978,279
37.01 Same Day Surgery	0	390,064	0	0	0	0	0	0	0	0	1,982,148	448,878
37.02 Gastro Intestinal Services	0	183,759	0	0	0	0	0	0	0	0	998,075	226,024
39.00 Delivery Room and Labor Room	0	705,657	0	0	0	0	0	0	0	0	3,879,534	878,561
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	64,264	14,553
41.00 Radiology - Diagnostic	0	626,179	0	0	0	0	0	0	0	0	3,999,506	905,730
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	271,152	61,405
42.01 Ultrasound	0	113,202	0	0	0	0	0	0	0	0	670,169	151,767
42.02 CAT Scan	0	153,941	0	0	0	0	0	0	0	0	982,461	222,489
42.03 MRI	0	14,742	0	0	0	0	0	0	0	0	1,257,817	284,846
42.04 Cardiac Catheterization	0	660,974	0	0	0	0	0	0	0	0	3,323,986	752,751
42.05 Vascular Lab	0	97,152	0	0	0	0	0	0	0	0	506,500	114,702
43.00 Radioisotope	0	106,066	0	0	0	0	0	0	0	0	774,233	175,333
44.00 Laboratory	0	892,016	0	0	0	0	0	0	0	0	6,275,018	1,421,043
44.01 Pathological Lab	0	81,805	0	0	0	0	0	0	0	0	494,558	111,998
46.00 Whole Blood & Packed Red Blood	0	0	0	0	0	0	0	0	0	0	2,050,464	464,349
46.30 Blood Clotting Factors Admin Co	0	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	0	764,850	0	0	0	0	0	0	0	0	4,059,403	919,294
50.00 Physical Therapy	0	268,831	0	0	0	0	0	0	0	0	1,411,466	319,641
51.00 Occupational Therapy	0	191,764	0	0	0	0	0	0	0	0	880,771	199,460
52.00 Speech Pathology	0	39,889	0	0	0	0	0	0	0	0	184,712	41,830
52.01 Neurosych Rehab	0	17,663	0	0	0	0	0	0	0	0	81,042	18,353
54.00 Electroencephalography	0	17,475	0	0	0	0	0	0	0	0	94,647	21,434
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0	6,807,987	1,541,740
55.01 Implants Charged to Patients	0	0	0	0	0	0	0	0	0	0	9,098,355	2,060,417
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	5,775,101	1,307,832
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	1,250,467	283,181
58.00 ASC (Non-Distinct Part)	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
60.01 Offsite Patient	0	234,774	0	0	0	0	0	0	0	0	1,102,601	249,695
60.02 Industrial Therapy	0	92,420	0	0	0	0	0	0	0	0	458,640	103,864
60.03 Wound Care	0	40,263	0	0	0	0	0	0	0	0	310,831	70,391
61.00 Emergency	0	1,369,248	0	0	0	0	0	0	0	0	6,950,665	1,574,051
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
63.00	0	0	0	0	0	0	0	0	0	0	0	0
64.00	0	0	0	0	0	0	0	0	0	0	0	0
65.00	0	0	0	0	0	0	0	0	0	0	0	0
66.00	0	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTE												
96.00 Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	0	0	18,703	4,235
98.00 Physicians' Private Offices	0	0	0	0	0	0	0	0	0	0	1,105,300	250,307
100.00 Foundation	0	0	0	0	0	0	0	0	0	0	0	0
100.01 Paramedic Program	0	0	0	0	0	0	0	0	0	0	0	0
100.03 Healthy Beginnings	0	42,281	0	0	0	0	0	0	0	0	195,336	44,236
100.11 Community Benefits	0	180,904	0	0	0	0	0	0	0	0	1,512,898	342,611
100.12 Bariatric Marketing	0	33,322	0	0	0	0	0	0	0	0	218,741	49,536
100.13 Medical Transportation	0	0	0	0	0	0	0	0	0	0	59,631	13,504
100.15 Health Ministries	0	32,556	0	0	0	0	0	0	0	0	177,596	40,219
100.17	0	0	0	0	0	0	0	0	0	0	0	0
100.18	0	0	0	0	0	0	0	0	0	0	0	0
100.19	0	0	0	0	0	0	0	0	0	0	0	0
100.20	0	0	0	0	0	0	0	0	0	0	0	0
100.21	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	24,406,915	0	0	0	0	0	0	0	0	185,728,208	34,293,881

Provider Name:
 SAINT JOHN'S REGIONAL MEDICAL CENTER

Fiscal Period Ended:
 JUNE 30, 2008

	TRIAL BALANCE EXPENSES	MAINT & REPAIRS	OPER PLANT	LAUNDRY & LINEN	HOUSEKEEP	DIETARY	CAFE	MAINT OF PERSONNEL	NURSING ADMIN	CENTRAL SERVICE & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE									
		7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	15.00	16.00	17.00	18.00									
ANCILLARY COST CENTERS																						
37.00	Operating Room	418,601	467,492	68,915	183,730	0	237,317	0	175,488	983,378	0	740,833	0									
37.01	Same Day Surgery	85,887	95,918	0	37,697	0	74,433	0	104,895	2,910	0	3,064	0									
37.02	Gastro Intestinal Services	33,520	37,435	65,087	14,712	0	37,915	0	57,197	4,186	0	30,945	0									
39.00	Delivery Room and Labor Room	249,144	278,243	82,583	109,353	21,007	118,683	0	168,869	4,215	0	57,977	0									
40.00	Anesthesiology	9,956	11,119	0	4,370	0	0	0	3,232	0	0	104,123	0									
41.00	Radiology - Diagnostic	252,233	281,693	18,609	110,709	0	130,557	0	11,179	54,004	0	146,310	0									
42.00	Radiology - Therapeutic	7,347	8,205	0	3,225	0	0	0	0	0	0	4,568	0									
42.01	Ultrasound	37,694	42,097	14,795	16,545	0	15,615	0	5,071	0	0	24,726	0									
42.02	CAT Scan	46,231	51,630	0	20,291	0	26,690	0	9,517	0	0	173,872	0									
42.03	MRI	15,028	16,783	0	6,596	0	4,689	0	30	0	0	46,474	0									
42.04	Cardiac Catheterization	98,994	110,556	24,723	43,450	0	104,864	0	55,817	353,474	0	256,514	0									
42.05	Vascular Lab	9,768	10,909	0	4,287	0	14,517	0	0	0	0	24,896	0									
43.00	Radioisotope Laboratory	52,137	58,227	13,356	22,884	0	15,365	0	603	32,372	0	37,360	0									
44.00	Pathological Lab	222,554	248,547	67	97,682	0	193,216	0	0	0	0	368,629	0									
44.01	Whole Blood & Packed Red Blood	32,351	36,129	0	14,199	0	18,209	0	0	288,116	0	11,646	0									
46.00	Blood Clotting Factors Admin Co	5,510	6,154	0	2,418	0	0	0	0	0	0	0	0									
49.00	Respiratory Therapy	50,864	56,805	0	22,325	0	163,034	0	0	49	0	282,180	0									
50.00	Physical Therapy	48,673	54,357	0	21,363	0	55,176	0	8,944	0	0	34,018	0									
51.00	Occupational Therapy	27,342	30,535	0	12,001	0	36,368	0	927	0	0	22,260	0									
52.00	Speech Pathology	7,013	7,832	0	3,078	0	6,386	0	30	0	0	4,675	0									
52.01	Neuropsych Rehab	2,338	2,611	0	1,026	0	3,193	0	0	0	0	1,138	0									
54.00	Electroencephalography	7,722	8,624	0	3,390	0	3,193	0	0	0	0	4,704	0									
55.00	Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	1,235,655	0	189,838	0									
55.01	Implants Charged to Patients	0	0	0	0	0	0	0	0	0	0	136,654	0									
56.00	Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	5,014,024	500,600	0									
57.00	Renal Dialysis	18,680	20,862	0	8,199	0	0	0	0	0	0	16,385	0									
58.00	ASC (Non-Distinct Part)	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									
60.01	Offsite Patient	0	0	0	0	0	45,797	0	12,487	0	0	26,078	0									
60.02	Industrial Therapy	0	0	143,693	0	0	20,604	0	0	0	0	12,501	0									
60.03	Wound Care	0	0	0	0	0	7,533	0	11,843	2,615	0	6,789	0									
61.00	Emergency	239,230	267,171	0	105,002	39,401	235,970	0	344,372	15,817	0	206,252	0									
62.00	Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0									
63.00	0	0	0	0	0	0	0	0	0	0	0	0	0									
64.00	0	0	0	0	0	0	0	0	0	0	0	0	0									
65.00	0	0	0	0	0	0	0	0	0	0	0	0	0									
66.00	0	0	0	0	0	0	0	0	0	0	0	0	0									
NONREIMBURSABLE COST CENTE																						
96.00	Gift, Flower, Coffee Shop & Canteen	13,274	14,825	0	5,826	0	0	0	0	0	0	0	0									
98.00	Physicians' Private Offices	0	0	0	0	0	0	0	0	0	0	0	0									
100.00	Foundation	0	0	0	0	0	0	0	0	0	0	0	0									
100.01	Paramedic Program	0	0	0	0	0	0	0	0	0	0	0	0									
100.03	Healthy Beginnings	0	0	0	0	0	13,470	0	0	0	0	0	0									
100.11	Community Benefits	0	0	0	0	0	44,600	0	1,813	0	0	0	0									
100.12	Bariatric Marketing	0	0	0	0	0	5,837	0	0	0	0	0	0									
100.13	Medical Transportation	0	0	0	0	0	9,678	0	1,078	0	0	0	0									
100.15	Health Ministries	0	0	0	0	0	0	0	0	0	0	0	0									
100.17	0	0	0	0	0	0	0	0	0	0	0	0	0									
100.18	0	0	0	0	0	0	0	0	0	0	0	0	0									
100.19	0	0	0	0	0	0	0	0	0	0	0	0	0									
100.20	0	0	0	0	0	0	0	0	0	0	0	0	0									
100.21	0	0	0	0	0	0	0	0	0	0	0	0	0									
TOTAL											6,996,600	6,413,071	1,381,913	2,486,141	4,160,547	3,636,528	0	3,233,600	3,021,290	5,014,024	4,183,578	0

STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.3

Provider Name:
SAINT JOHN'S REGIONAL MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2008

	ALLOC COST 19.00	ALLOC COST 19.02	ALLOC COST 19.03	NON-PHYSICIAN ANESTH 20.00	NURSING SCHOOL 21.00	INT & RES SALARY & FRINGES 22.00	INT & RES PROGRAM 23.00	PARAMED EDUCAT 24.00	SUBTOTAL 25.00	POST STEP-DOWN ADJUSTMENT (Adj 3) 26.00	TOTAL COST 27.00
GENERAL SERVICE COST CENTER											
1.00 Old Cap Rel Costs-Bldg & Fixtures											
2.00 Old Cap Rel Costs-Movable Equipmer											
3.00 New Cap Rel Costs-Bldg & Fixtures											
4.00 New Cap Rel Costs-Movable Equipme											
4.01											
4.02											
4.03											
4.04											
4.05											
4.06											
4.07											
4.08											
5.00 Employee Benefits											
6.01											
6.02											
6.03											
6.04											
6.05											
6.06											
6.07											
6.08											
7.00 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 & Supply											
16.00 Pharmacy											
17.00 Medical Records and Library											
18.00 Social Service											
19.00											
19.02	0										
19.03	0										
20.00 Nonphysician Anesthetists	0	0									
21.00 Nursing School	0	0			0						
22.00 Intern & Res Service-Salary & Fringes	0	0			0						
23.00 Intern & Res Other Program	0	0			0						
24.00 Paramedical Ed Program	0	0			0		0				
INPATIENT ROUTINE COST CENTE											
25.00 Adults & Pediatrics (Gen Routine)	0	0			0				44,793,664	5,113,374	49,907,038
26.00 Intensive Care Unit	0	0			0				12,885,923		12,885,923
29.01 Neonatal Intensive Care Unit	0	0			0				5,875,313		5,875,313
31.00 Subprovider I	0	0			0				5,113,374	(5,113,374)	0
33.00 Nursery	0	0			0				1,692,109		1,692,109
33.01	0	0			0				0		0
33.02	0	0			0				0		0
33.03	0	0			0				0		0
33.04	0	0			0				0		0
34.00 Medicare Certified Nursing Facility	0	0			0				0		0
35.00 Distinct Part Nursing Facility	0	0			0				0		0
36.00 Adult Subacute Care Unit	0	0			0				0		0
36.01 Subacute Care Unit II	0	0			0				0		0
36.02 Transitional Care Unit	0	0			0				0		0

STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.3

Provider Name:
 SAINT JOHN'S REGIONAL MEDICAL CENTER

Fiscal Period Ended:
 JUNE 30, 2008

TRIAL BALANCE EXPENSES	ALLOC COST 19.00	ALLOC COST 19.02	ALLOC COST 19.03	NON-PHYSICIAN ANESTH 20.00	NURSING SCHOOL 21.00	INT & RES SALARY & FRINGES 22.00	INT & RES PROGRAM 23.00	PARAMED EDUCAT 24.00	SUBTOTAL	POST STEP-DOWN ADJUSTMENT (Adj.3) 26.00	TOTAL COST 27.00
ANCILLARY COST CENTERS											
37.00 Operating Room	0	0	0	0	0	0	0	0	13,989,681	0	13,989,681
37.01 Same Day Surgery	0	0	0	0	0	0	0	0	2,835,830	0	2,835,830
37.02 Gastro Intestinal Services	0	0	0	0	0	0	0	0	1,505,096	0	1,505,096
39.00 Delivery Room and Labor Room	0	0	0	0	0	0	0	0	5,848,170	0	5,848,170
40.00 Anesthesiology	0	0	0	0	0	0	0	0	211,617	0	211,617
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	5,910,530	0	5,910,530
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	355,902	0	355,902
42.01 Ultrasound	0	0	0	0	0	0	0	0	978,478	0	978,478
42.02 CAT Scan	0	0	0	0	0	0	0	0	1,533,181	0	1,533,181
42.03 MRI	0	0	0	0	0	0	0	0	1,632,263	0	1,632,263
42.04 Cardiac Catheterization	0	0	0	0	0	0	0	0	5,125,129	0	5,125,129
42.05 Vascular Lab	0	0	0	0	0	0	0	0	685,580	0	685,580
43.00 Radioisotope	0	0	0	0	0	0	0	0	1,181,268	0	1,181,268
44.00 Laboratory	0	0	0	0	0	0	0	0	8,827,360	0	8,827,360
44.01 Pathological Lab	0	0	0	0	0	0	0	0	719,733	0	719,733
46.00 Whole Blood & Packed Red Blood	0	0	0	0	0	0	0	0	2,828,657	0	2,828,657
46.30 Blood Clotting Factors Admin Co	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	0	0	0	0	0	0	0	0	5,553,954	0	5,553,954
50.00 Physical Therapy	0	0	0	0	0	0	0	0	1,953,639	0	1,953,639
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	1,209,664	0	1,209,664
52.00 Speech Pathology	0	0	0	0	0	0	0	0	255,524	0	255,524
52.01 Neurospsych Rehab	0	0	0	0	0	0	0	0	109,730	0	109,730
54.00 Electroencephalography	0	0	0	0	0	0	0	0	143,715	0	143,715
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	9,775,219	0	9,775,219
55.01 Implants Charged to Patients	0	0	0	0	0	0	0	0	11,295,426	0	11,295,426
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	12,597,557	0	12,597,557
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	1,597,774	0	1,597,774
58.00 ASC (Non-Distinct Part)	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
60.01 Offsite Patient	0	0	0	0	0	0	0	0	1,436,659	0	1,436,659
60.02 Industrial Therapy	0	0	0	0	0	0	0	0	739,301	0	739,301
60.03 Wound Care	0	0	0	0	0	0	0	0	410,002	0	410,002
61.00 Emergency	0	0	0	0	0	0	0	0	9,977,932	0	9,977,932
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0
63.00	0	0	0	0	0	0	0	0	0	0	0
64.00	0	0	0	0	0	0	0	0	0	0	0
65.00	0	0	0	0	0	0	0	0	0	0	0
66.00	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTER:											
96.00 Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	56,863	0	56,863
98.00 Physicians' Private Offices	0	0	0	0	0	0	0	0	1,355,607	0	1,355,607
100.00 Foundation	0	0	0	0	0	0	0	0	0	0	0
100.01 Paramedic Program	0	0	0	0	0	0	0	0	253,042	0	253,042
100.03 Healthy Beginnings	0	0	0	0	0	0	0	0	1,901,922	0	1,901,922
100.11 Community Benefits	0	0	0	0	0	0	0	0	274,115	0	274,115
100.12 Bariatric Marketing	0	0	0	0	0	0	0	0	73,135	0	73,135
100.13 Medical Transportation	0	0	0	0	0	0	0	0	228,571	0	228,571
100.15 Health Ministries	0	0	0	0	0	0	0	0	0	0	0
100.17	0	0	0	0	0	0	0	0	0	0	0
100.18	0	0	0	0	0	0	0	0	0	0	0
100.19	0	0	0	0	0	0	0	0	0	0	0
100.20	0	0	0	0	0	0	0	0	0	0	0
100.21	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0	0	0	185,728,208	0	185,728,208

STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:
SAINT JOHN'S REGIONAL MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2008

	EMP BENE (GROSS SALARIES)	STAT	STAT	STAT	STAT	STAT	STAT	STAT	STAT	ADM & GEN (ACCU M COST)	MAINT & REPAIRS (SQ FT)	
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	
ANCILLARY COST CENTERS												
37.00	Operating Room	4,699,766								8,735,648	20,056	
37.01	Same Day Surgery	1,293,065								1,982,148	4,115	
37.02	Gastro Intestinal Services	609,161								998,075	1,606	
39.00	Delivery Room and Labor Room	2,339,257								3,879,534	11,937	
40.00	Anesthesiology									64,264	477	
41.00	Radiology - Diagnostic	2,075,786								3,999,506	12,085	
42.00	Radiology - Therapeutic									271,152	352	
42.01	Ultrasound									670,169	1,806	
42.02	CAT Scan	375,267								982,461	2,215	
42.03	MRI	48,871								1,257,817	720	
42.04	Cardiac Catheterization	2,191,133								3,323,986	4,743	
42.05	Vascular Lab	322,058								506,500	468	
43.00	Radioisotope	351,611								774,233	2,498	
44.00	Laboratory	2,957,040								6,275,018	10,663	
44.01	Pathological Lab	271,184								494,558	1,550	
46.00	Whole Blood & Packed Red Blood									2,050,464	264	
46.30	Blood Clotting Factors Admin Co									0	0	
49.00	Respiratory Therapy	2,535,483								4,059,403	2,437	
50.00	Physical Therapy	891,177								1,411,466	2,332	
51.00	Occupational Therapy	635,698								880,771	1,310	
52.00	Speech Pathology	132,232								184,712	336	
52.01	Neurospych Rehab	58,554								81,042	112	
54.00	Electroencephalography	57,929								94,647	370	
55.00	Medical Supplies Charged to Patients									6,807,987		
55.01	Implants Charged to Patients									9,098,355		
56.00	Drugs Charged to Patients									5,775,101		
57.00	Renal Dialysis									1,250,467	895	
58.00	ASC (Non-Distinct Part)									0		
60.00	Clinic									0		
60.01	Offsite Patient	778,277								1,102,601		
60.02	Industrial Therapy	306,373								458,640		
60.03	Wound Care	133,472								310,831		
61.00	Emergency	4,539,067								6,950,665	11,462	
62.00	Observation Beds									0		
63.00										0		
64.00										0		
65.00										0		
66.00										0		
NONREIMBURSABLE COST CENTERS												
96.00	Gift, Flower, Coffee Shop & Canteen									18,703	636	
98.00	Physicians' Private Offices									1,105,300		
100.00	Foundation									0		
100.01	Paramedic Program									0		
100.03	Healthy Beginnings	140,163								195,336		
100.11	Community Benefits	599,697								1,512,898		
100.12	Bariatric Marketing	110,464								218,741		
100.13	Medical Transportation									59,631		
100.15	Health Ministries	107,925								177,596		
100.17										0		
100.18										0		
100.19										0		
100.20										0		
100.21										0		
TOTAL		80,909,087	0	0	0	0	0	0	0	151,434,327	335,221	
	COST TO BE ALLOCATED	24,406,915	0	0	0	0	0	0	0	34,293,881	6,996,600	
	UNIT COST MULTIPLIER - SCH 8	0.301659	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.226460	20.871604	

STATE OF CALIFORNIA

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

SCHEDULE 9.2

Provider Name:
SAINT JOHN'S REGIONAL MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2008

	OPER PLANT (SQ FT) (Adj)	LAUNDRY & LINEN (LB LNDRY) (Adj)	HOUSE-KEEPING (SQ FT) (Adj)	DIETARY (MEALS SERVED) (Adj)	CAFETERIA (MEALS SERVED) (Adj)	MAINT OF PERSONNEL (# HOUSED) (Adj)	NURSING ADMIN (NURSE HR) (Adj)	CENT SERV & SUPPLY (CST REQ) (Adj)	PHARMACY (COSTS REQ) (Adj)	MED REC (GROSS REV) (Adj)	SOC SERV (TIME SPENT) (Adj)	STAT
ANCILLARY COST CENTERS												
37.00	20,056	55,728	20,056		4,757		46,559	6,724,763	16.00	130,476,369	18.00	19.00
37.01	4,115		4,115		1,492		27,830	19,900	(Adj)	539,639	(Adj)	(Adj)
37.02	1,606	52,632	1,606		760		15,175	28,629	(Adj)	5,450,110	(Adj)	(Adj)
39.00	11,937	66,780	11,937	3,120	2,379		44,803	28,825	(Adj)	10,210,892	(Adj)	(Adj)
40.00	477		477					22,103	(Adj)	18,338,284	(Adj)	(Adj)
41.00	12,085	15,048	12,085		2,617		2,966	369,300	(Adj)	25,768,241	(Adj)	(Adj)
42.01	1,806	11,964	1,806		313			34,677	(Adj)	4,354,760	(Adj)	(Adj)
42.02	2,215		2,215		535			65,082	(Adj)	30,622,521	(Adj)	(Adj)
42.03	720		720		94		8		(Adj)	8,185,095	(Adj)	(Adj)
42.04	4,743	19,992	4,743		2,102		14,809	2,417,204	(Adj)	45,177,470	(Adj)	(Adj)
42.05	468		468		291				(Adj)	4,384,768	(Adj)	(Adj)
43.00	2,498	10,800	2,498		308			221,377	(Adj)	6,579,891	(Adj)	(Adj)
44.00	10,663	54	10,663		3,873		160		(Adj)	64,923,389	(Adj)	(Adj)
44.01	1,550		1,550		365				(Adj)	2,164,245	(Adj)	(Adj)
46.00	264		264					1,970,259	(Adj)	2,051,113	(Adj)	(Adj)
46.30									(Adj)		(Adj)	(Adj)
49.00	2,437		2,437		3,268			333	(Adj)	49,697,897	(Adj)	(Adj)
50.00	2,332		2,332		1,106		2,373		(Adj)	5,991,286	(Adj)	(Adj)
51.00	1,310		1,310		729		246		(Adj)	3,920,387	(Adj)	(Adj)
52.00	336		336		128				(Adj)	823,285	(Adj)	(Adj)
52.01	112		112		64		8		(Adj)	200,443	(Adj)	(Adj)
54.00	370		370		64				(Adj)	828,496	(Adj)	(Adj)
55.00								8,449,940	(Adj)	33,434,418	(Adj)	(Adj)
55.01									(Adj)	24,067,647	(Adj)	(Adj)
56.00	895		895						(Adj)	88,166,215	(Adj)	(Adj)
57.00									(Adj)	2,885,729	(Adj)	(Adj)
58.00									(Adj)		(Adj)	(Adj)
60.00									(Adj)		(Adj)	(Adj)
60.01					918		3,313		(Adj)	4,592,945	(Adj)	(Adj)
60.02		116,196			413				(Adj)	2,201,692	(Adj)	(Adj)
60.03					151		3,142	17,883	(Adj)	1,195,662	(Adj)	(Adj)
61.00	11,462		11,462	5,852	4,730		91,366	108,162	(Adj)	36,325,392	(Adj)	(Adj)
62.00									(Adj)		(Adj)	(Adj)
63.00									(Adj)		(Adj)	(Adj)
64.00									(Adj)		(Adj)	(Adj)
65.00									(Adj)		(Adj)	(Adj)
66.00									(Adj)		(Adj)	(Adj)
NONREIMBURSABLE COST CENTERS												
96.00	636		636						(Adj)		(Adj)	(Adj)
98.00									(Adj)		(Adj)	(Adj)
100.00									(Adj)		(Adj)	(Adj)
100.01									(Adj)		(Adj)	(Adj)
100.03					270		481		(Adj)		(Adj)	(Adj)
100.11					894				(Adj)		(Adj)	(Adj)
100.12					117				(Adj)		(Adj)	(Adj)
100.13									(Adj)		(Adj)	(Adj)
100.15					194		286		(Adj)		(Adj)	(Adj)
100.17									(Adj)		(Adj)	(Adj)
100.18									(Adj)		(Adj)	(Adj)
100.19									(Adj)		(Adj)	(Adj)
100.20									(Adj)		(Adj)	(Adj)
100.21									(Adj)		(Adj)	(Adj)
TOTAL	275,129	1,117,475	271,387	617,935	72,894	0	857,912	20,660,879	5,857,646	736,816,096	0	0
COST TO BE ALLOCATED	6,413,071	1,381,913	2,486,141	4,160,547	3,636,528	0	3,233,600	3,021,290	5,014,024	4,183,578	0	0
UNIT COST MULTIPLIER - SCH 8	23.309324	1.236639	9.160870	6.732985	49.887887	0.000000	3.769151	0.146232	0.855979	0.005678	0.000000	0.000000

Provider Name:
SAINT JOHN'S REGIONAL MEDICAL CENTER

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)
GENERAL SERVICE COST CENTERS							
1.00 Old Cap Rel Costs-Bldg & Fixtures	19.02 (Adj)	19.03 (Adj)	20.00 (Adj)	21.00 (Adj)	22.00 (Adj)	23.00 (Adj)	24.00 (Adj)
2.00 Old Cap Rel Costs-Movable Equipment	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
3.00 New Cap Rel Costs-Bldg & Fixtures							
4.00 New Cap Rel 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							
6.02							
6.03							
6.04							
6.05							
6.06							
6.07							
6.08							
7.00 Administrative and General							
8.00 Maintenance and Repairs							
9.00 Operation of Plant							
10.00 Laundry and Linen Service							
11.00 Housekeeping							
12.00 Dietary							
13.00 Cafeteria							
14.00 Maintenance of Personnel							
15.00 Nursing Administration							
16.00 Central Services & Supply							
17.00 Pharmacy							
18.00 Medical Records and Library							
19.00 Social Service							
19.02							
19.03							
20.00 Nonphysician Anesthetists							
21.00 Nursing School							
22.00 Intern & Res Service-Salary & Fringes							
23.00 Intern & Res Other Program							
24.00 Paramedical Ed Program							
INPATIENT ROUTINE COST CENTERS							
25.00 Adults & Pediatrics (Gen Routine)							
26.00 Intensive Care Unit							
29.01 Neonatal Intensive Care Unit							
31.00 Subprovider I							
33.00 Nursery							
33.01							
33.02							
33.03							
33.04							
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:
SAINT JOHN'S REGIONAL MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2008

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	GENERAL SERVICE COST CENTERS			
1.00	Old Cap Rel Costs-Bldg & Fixtures	\$ 0	\$ 0	\$ 0
2.00	Old Cap Rel Costs-Movable Equipment	0	0	0
3.00	New Cap Rel Costs-Bldg & Fixtures	5,714,054	258,967	5,973,021
4.00	New Cap Rel Costs-Movable Equipment	4,648,371	1,045,312	5,693,683
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	24,880,065	(513,702)	24,366,363
6.01			0	0
6.02			0	0
6.03			0	0
6.04			0	0
6.05			0	0
6.06			0	0
6.07			0	0
6.08			0	0
6.00	Administrative and General	28,220,516	1,166,394	29,386,910
7.00	Maintenance and Repairs	4,967,965	857	4,968,822
8.00	Operation of Plant	2,439,191	0	2,439,191
9.00	Laundry and Linen Service	1,078,920	0	1,078,920
10.00	Housekeeping	1,466,989	1,256	1,468,245
11.00	Dietary	2,966,778	(598,483)	2,368,295
12.00	Cafeteria	0	0	0
13.00	Maintenance of Personnel	0	0	0
14.00	Nursing Administration	1,944,301	4,567	1,948,868
15.00	Central Services & Supply	1,575,807	(133,574)	1,442,233
16.00	Pharmacy	2,873,353	37,153	2,910,506
17.00	Medical Records and Library	2,767,624	6	2,767,630
18.00	Social Service	0	0	0
19.00			0	0
19.02			0	0
19.03			0	0
20.00	Nonphysician Anesthetists	0	0	0
21.00	Nursing School	0	0	0
22.00	Intern & Res Service-Salary & Fringes	0	0	0
23.00	Intern & Res Other Program	0	0	0
24.00	Paramedical Ed Program	0	0	0
	INPATIENT ROUTINE COST CENTERS			
25.00	Adults & Pediatrics (Gen Routine)	19,210,970	21,980	19,232,950
26.00	Intensive Care Unit	6,942,553	2,807	6,945,360
29.01	Neonatal Intensive Care Unit	3,196,803	519	3,197,322
31.00	Subprovider I	2,284,183	1,636	2,285,819
33.00	Nursery	809,882	0	809,882
33.01			0	0
33.02			0	0
33.03			0	0
33.04			0	0
34.00	Medicare Certified Nursing Facility	0	0	0
35.00	Distinct Part Nursing Facility	0	0	0
36.00	Adult Subacute Care Unit	0	0	0
36.01	Subacute Care Unit II	0	0	0
36.02	Transitional Care Unit	0	0	0

TRIAL BALANCE OF EXPENSES

Provider Name:
SAINT JOHN'S REGIONAL MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2008

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
37.00	Operating Room	\$ 6,983,307	\$ (255,163)	\$ 6,728,144
37.01	Same Day Surgery	1,470,667	409	1,471,076
37.02	Gastro Intestinal Services	784,897	(17,808)	767,089
39.00	Delivery Room and Labor Room	2,821,650	1,200	2,822,850
40.00	Anesthesiology	50,237	0	50,237
41.00	Radiology - Diagnostic	3,015,612	2,336	3,017,948
42.00	Radiology - Therapeutic	260,801	0	260,801
42.01	Ultrasound	503,848	10	503,858
42.02	CAT Scan	763,377	7	763,384
42.03	MRI	1,221,902	0	1,221,902
42.04	Cardiac Catheterization	2,554,972	(31,436)	2,523,536
42.05	Vascular Lab	395,519	67	395,586
43.00	Radioisotope	594,529	180	594,709
44.00	Laboratory	5,068,717	722	5,069,439
44.01	Pathological Lab	367,108	65	367,173
46.00	Whole Blood & Packed Red Blood	2,042,701	0	2,042,701
46.30	Blood Clotting Factors Admin Co	0	0	0
49.00	Respiratory Therapy	3,222,157	732	3,222,889
50.00	Physical Therapy	1,073,816	243	1,074,059
51.00	Occupational Therapy	650,251	234	650,485
52.00	Speech Pathology	134,895	47	134,942
52.01	Neuropsych Rehab	60,085	0	60,085
54.00	Electroencephalography	66,198	94	66,292
55.00	Medical Supplies Charged to Patients	6,274,299	533,688	6,807,987
55.01	Implants Charged to Patients	9,098,355	0	9,098,355
56.00	Drugs Charged to Patients	5,769,010	6,091	5,775,101
57.00	Renal Dialysis	1,224,148	0	1,224,148
58.00	ASC (Non-Distinct Part)	0	0	0
60.00	Clinic	0	0	0
60.01	Offsite Patient	867,814	13	867,827
60.02	Industrial Therapy	366,220	0	366,220
60.03	Wound Care	270,568	0	270,568
61.00	Emergency	5,355,056	(110,698)	5,244,358
62.00	Observation Beds	0	0	0
63.00			0	0
64.00			0	0
65.00			0	0
66.00			0	0
	SUBTOTAL	\$ 181,321,041	\$ 1,426,728	\$ 182,747,769
	NONREIMBURSABLE COST CENTERS			
96.00	Gift, Flower, Coffee Shop & Canteen	0	0	0
98.00	Physicians' Private Offices	0	1,105,300	1,105,300
100.00	Foundation	0	0	0
100.01	Paramedic Program	0	0	0
100.03	Healthy Beginnings	153,055	0	153,055
100.11	Community Benefits	1,329,180	2,814	1,331,994
100.12	Bariatric Marketing	185,419	0	185,419
100.13	Medical Transportation	59,631	0	59,631
100.15	Health Ministries	143,748	1,292	145,040
100.17			0	0
100.18			0	0
100.19			0	0
100.20			0	0
100.21			0	0
100.99	SUBTOTAL	\$ 1,871,033	\$ 1,109,406	\$ 2,980,439
101	TOTAL	\$ 183,192,074	\$ 2,536,134	\$ 185,728,208

(To Schedule 8)

Provider Name:
 SAINT JOHN'S REGIONAL MEDICAL CENTER

ADJUSTMENTS TO REPORTED COSTS

	TOTAL ADJ (Page 1 & 2)	1	2	3	4	5	6	7	8	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	
ANCILLARY COST CENTERS																
37.00 Operating Room	(255,163)	(273,448)	18,285													
37.01 Same Day Surgery	409		409													
37.02 Gastro Intestinal Services	(17,808)	(18,311)	503													
39.00 Delivery Room and Labor Room	1,200		1,200													
40.00 Anesthesiology	0															
41.00 Radiology - Diagnostic	2,336		2,336													
42.00 Radiology - Therapeutic	0															
42.01 Ultrasound	10		10													
42.02 CAT Scan	7		7													
42.03 MRI	0															
42.04 Cardiac Catheterization	(31,436)	(32,744)	1,308													
42.05 Vascular Lab	67		67													
43.00 Radioisotope	180		180													
44.00 Laboratory	722		722													
44.01 Pathological Lab	65		65													
46.00 Whole Blood & Packed Red Blood	0															
46.30 Blood Clotting Factors Admin Co	0															
49.00 Respiratory Therapy	732		732													
50.00 Physical Therapy	243		243													
51.00 Occupational Therapy	234		234													
52.00 Speech Pathology	47		47													
52.01 Neurospsych Rehab	0															
54.00 Electroencephalography	94		94													
55.00 Medical Supplies Charged to Patients	533,688		533,688													
55.01 Implants Charged to Patients	0															
56.00 Drugs Charged to Patients	6,091		6,091													
57.00 Renal Dialysis	0															
58.00 ASC (Non-Distinct Part)	0															
60.00 Clinic	0															
60.01 Offsite Patient	13		13													
60.02 Industrial Therapy	0															
60.03 Wound Care	0															
61.00 Emergency	(110,698)	(112,495)	1,797													
62.00 Observation Beds	0															
63.00	0															
64.00	0															
65.00	0															
66.00	0															
NONREIMBURSABLE COST CENTERS																
96.00 Gift, Flower, Coffee Shop & Canteen	0															
98.00 Physicians' Private Offices	1,105,300								1,105,300							
100.00 Foundation	0															
100.01 Paramedic Program	0															
100.03 Healthy Beginnings	0															
100.11 Community Benefits	2,814		2,814													
100.12 Bariatric Marketing	0															
100.13 Medical Transportation	0															
100.15 Health Ministries	1,292		1,292													
100.17	0															
100.18	0															
100.19	0															
100.20	0															
100.21	0															
101.00 TOTAL	\$2,536,134	0	0	1,885,598	(33,987)	(34,160)	(386,617)	1,105,300	0	0	0	0	0	0	0	0

(To Sch 10)

Provider Name		Fiscal Period		Provider Number		Adjustments			
SAINT JOHN'S REGIONAL MEDICAL CENTER		JULY 1, 2007 THROUGH JUNE 30, 2008		HSC 30082G		18			
Report References									
Adj. No.	Audit Report	Cost Report			As Reported	Increase (Decrease)	As Adjusted		
		Work Sheet	Part	Title				Line	Col.
RECLASSIFICATIONS OF REPORTED COSTS									
1	10A	A		Pharmacy	16.00	7	\$2,873,353	\$37,137	\$2,910,490 *
	10A	A		Medical Supplies Charged to Patients	55.00	7	6,274,299	533,688	6,807,987
	10A	A		Central Services and Supply	15.00	7	1,575,807	(133,827)	1,441,980 *
	10A	A		Operating Room	37.00	7	6,983,307	(273,448)	6,709,859 *
	10A	A		Gastro Intestinal Services	37.02	7	784,897	(18,311)	766,586 *
	10A	A		Cardiac Catheterization	42.04	7	2,554,972	(32,744)	2,522,228 *
	10A	A		Emergency	61.00	7	5,355,056	(112,495)	5,242,561 *
<p>To adjust the provider's reclassification of medical supplies charged to patients to agree with the trial balance. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306</p>									
2	10A	A		Dietary	11.00	7	\$2,966,778	(\$211,866)	\$2,754,912 *
	10A	A		Employee Benefits	5.00	7	24,880,065	5,155	24,885,220 *
	10A	A		Administrative and General	6.00	7	28,220,516	134,365	28,354,881 *
	10A	A		Maintenance and Repairs	7.00	7	4,967,965	857	4,968,822
	10A	A		Housekeeping	10.00	7	1,466,989	1,256	1,468,245
	10A	A		Nursing Administration	14.00	7	1,944,301	4,567	1,948,868
	10A	A		Central Services and Supply	15.00	7	1,441,980	253	1,442,233
	10A	A		Pharmacy	16.00	7	2,910,490	16	2,910,506
	10A	A		Medical Records and Library	17.00	7	2,767,624	6	2,767,630
	10A	A		Adults and Pediatrics	25.00	7	19,210,970	21,980	19,232,950
	10A	A		Intensive Care Unit	26.00	7	6,942,553	2,807	6,945,360
	10A	A		Neonatal Intensive Care Unit	29.01	7	3,196,803	519	3,197,322
	10A	A		Subprovider I	31.00	7	2,284,183	1,636	2,285,819
	10A	A		Operating Room	37.00	7	6,709,859	18,285	6,728,144
	10A	A		Same Day Surgery	37.01	7	1,470,667	409	1,471,076
	10A	A		Gastro Intestinal Services	37.02	7	766,586	503	767,089
	10A	A		Delivery Room and Labor Room	39.00	7	2,821,650	1,200	2,822,850
	10A	A		Radiology - Diagnostic	41.00	7	3,015,612	2,336	3,017,948
	10A	A		Ultrasound	42.01	7	503,848	10	503,858
	10A	A		CAT Scan	42.02	7	763,377	7	763,384

-Continued on next page-

*Balance carried forward from prior/to subsequent adjustments

Provider Name		Fiscal Period		Provider Number		Adjustments		
SAINT JOHN'S REGIONAL MEDICAL CENTER		JULY 1, 2007 THROUGH JUNE 30, 2008		HSC 30082G		18		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
RECLASSIFICATIONS OF REPORTED COSTS								
-Continued from previous page-								
10A	A		42.04	7	Cardiac Cathorization	2,522,228	1,308	2,523,536
10A	A		42.05	7	Vascular Lab	395,519	67	395,586
10A	A		43.00	7	Radioisotope	594,529	180	594,709
10A	A		44.00	7	Laboratory	5,068,717	722	5,069,439
10A	A		44.01	7	Pathological Lab	367,108	65	367,173
10A	A		49.00	7	Respiratory Therapy	3,222,157	732	3,222,889
10A	A		50.00	7	Physical Therapy	1,073,816	243	1,074,059
10A	A		51.00	7	Occupational Therapy	650,251	234	650,485
10A	A		52.00	7	Speech Pathology	134,895	47	134,942
10A	A		54.00	7	Electroencephalography	66,198	94	66,292
10A	A		56.00	7	Drugs Charged to Patients	5,769,010	6,091	5,775,101
10A	A		60.01	7	Offsite Patient	867,814	13	867,827
10A	A		61.00	7	Emergency	5,242,561	1,797	5,244,358
10A	A		100.11	7	Community Benefits	1,329,180	2,814	1,331,994
10A	A		100.15	7	Health Ministries	143,748	1,292	145,040
3	B	I	25.00	26	Adults and Pediatrics	\$44,793,664	\$5,113,374	\$49,907,038
8.3	B	I	31.00	26	Subprovider I	5,113,374	(5,113,374)	0
To adjust the provider's reclassification of drugs charged to patients to agree with the trial balance. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306 Adults and Pediatrics Subprovider I To reclassify Subprovider I - Rehabilitation to Adults and Pediatrics after step-down since the unit did not meet the requirements of separate cost center. 42 CFR 413.20, 413.24, and 413.53(b)(c) CMS Pub. 15-1, Sections 2336.1, 2336.2, 2336.3 and 2306								

*Balance carried forward from prior/to subsequent adjustments

Provider Name		Fiscal Period		Provider Number		Adjustments		
SAINT JOHN'S REGIONAL MEDICAL CENTER		JULY 1, 2007 THROUGH JUNE 30, 2008		HSC 30082G		18		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
ADJUSTMENTS TO REPORTED COSTS								
4	10A	A	3.00	7	New Cap Rel Costs-Building and Fixtures	\$5,714,054	\$258,967	\$5,973,021
	10A	A	4.00	7	New Cap Rel Costs-Movable Equipment	4,648,371	1,075,912	5,724,283 *
	10A	A	5.00	7	Employee Benefits	24,885,220	(518,857)	24,366,363
	10A	A	6.00	7	Administrative and General	28,354,881	1,069,576	29,424,457 *
To adjust home office costs to agree with the Catholic Healthcare West Home Office Audit Report and filed Worker's Compensation Trust and HPL Trust Reports for fiscal period ended June 30, 2008. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304								
5	10A	A	6.00	7	Administrative and General	\$29,424,457	(\$33,987)	\$29,390,470 *
To eliminate lobbying expense not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2139								
6	10A	A	4.00	7	New Cap Rel Costs-Movable Equipment	\$5,724,283	(\$30,600)	\$5,693,683
	10A	A	6.00	7	Administrative and General	29,390,470	(3,560)	29,386,910
To eliminate patient telephone and television costs not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2106.1								
7	10A	A	11.00	7	Dietary	\$2,754,912	(\$386,617)	\$2,368,295
To abate cafeteria and other nonpatient food revenue against the related cost. 42 CFR 413.9 / CMS Pub. 15-1, Section 2328								
8	10A	A	98.00	7	Physicians' Private Offices	\$0	\$1,105,300	\$1,105,300
To include physicians' private offices expense in a nonreimbursable cost center. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2306 and 2328								

*Balance carried forward from prior/to subsequent adjustments

Provider Name		Fiscal Period		Provider Number		Adjustments		
SAINT JOHN'S REGIONAL MEDICAL CENTER		JULY 1, 2007 THROUGH JUNE 30, 2008		HSC 30082G		18		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
9	4, Contract 4	D-1	I	XIX	1.00	1	40,078	44,685
	4, Contract 4	D-1	I	XIX	4.00	1	40,078	44,685
ADJUSTMENT TO REPORTED PATIENT DAYS Adults and Pediatrics (Inpatient Days) - Total Adults and Pediatrics (Semi-Private Room Days) - Total To include Subprovider I - Rehabilitation total inpatient days in Adults and Pediatrics in conjunction with adjustment 3. 42 CFR 413.20 and 413.50 / CMS Pub. 15-1, Section 2336.1								

Provider Name		Fiscal Period		Provider Number		Adjustments		
SAINT JOHN'S REGIONAL MEDICAL CENTER		JULY 1, 2007 THROUGH JUNE 30, 2008		HSC 30082G		18		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT								
10	4A	Not Reported				0	28	28
	4A	Not Reported				\$0	\$318.19	\$318.19
	4A	Not Reported				0	16	16
	4A	Not Reported				\$0	\$238.64	\$238.64
Explanation of Audit Adjustments Medi-Cal Administrative Days (Sept. 2007, January 2008 - May 2008) Medi-Cal Administrative Day Rate (Sept. 2007, January 2008 - May 2008) Medi-Cal Administrative Days (December 2007) Medi-Cal Administrative Day Rate (December 2007)								
11	6	Not Reported				\$0	\$1,945	\$1,945
	6	Not Reported				0	3,096	3,096
	6	Not Reported				0	4,636	4,636
	6	Not Reported				0	18,645	18,645
	6	Not Reported				0	2,760	2,760
	6	Not Reported				0	41,306	41,306
	6	Not Reported				0	72,388	72,388
Medi-Cal Ancillary Charges - Radiology - Diagnostic Medi-Cal Ancillary Charges - Ultrasound Medi-Cal Ancillary Charges - Magnetic Resonance Imaging Medi-Cal Ancillary Charges - Laboratory Medi-Cal Ancillary Charges - Physical Therapy Medi-Cal Ancillary Charges - Drugs Charged to Patients Medi-Cal Ancillary Charges - Total								
12	2	Not Reported				\$0	\$80,874	\$80,874
	2	Not Reported				0	72,388	72,388
Medi-Cal Routine Service Charges Medi-Cal Ancillary Service Charges								
13	3	Not Reported				\$0	\$1,461	\$1,461
Medi-Cal Coinsurance								
14	1	Not Reported				\$0	\$34,606	\$34,606
Medi-Cal Interim Payments								
To adjust Medi-Cal Settlement Data to agree with the following EDS Paid Claims Summary: Report Date: December 8, 2009 Payment Period: July 1, 2007 through November 30, 2009 Service Period: July 1, 2007 through June 30, 2008 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2304, 2404, and 2408 CCR, Title 22, Section 51541								

Provider Name		Fiscal Period		Provider Number		Adjustments		
SAINT JOHN'S REGIONAL MEDICAL CENTER		JULY 1, 2007 THROUGH JUNE 30, 2008		HSC 30082G		18		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - CONTRACT								
15	Contract 4	D-1	I	XIX	9.00	1	5,523	
	Contract 4A	D-1	II	XIX	42.00	4	1,843	628
	Contract 4A	D-1	II	XIX	43.00	4	652	(177)
	Contract 4A	D-1	II	XIX	46.01	4	2,135	4
								(128)
16	Contract 6	D-4		XIX	37.00	2	\$8,091,814	\$940,276
	Contract 6	D-4		XIX	37.01	2	170	(170)
	Contract 6	D-4		XIX	37.02	2	186,901	(60,289)
	Contract 6	D-4		XIX	39.00	2	5,274,193	(2,153,710)
	Contract 6	D-4		XIX	40.00	2	1,071,595	2,655
	Contract 6	D-4		XIX	41.00	2	1,013,703	(26,276)
	Contract 6	D-4		XIX	42.00	2	52,855	71,526
	Contract 6	D-4		XIX	42.01	2	523,766	(11,227)
	Contract 6	D-4		XIX	42.02	2	1,916,304	(46,715)
	Contract 6	D-4		XIX	42.03	2	607,010	(27,986)
	Contract 6	D-4		XIX	42.04	2	1,699,936	(347,160)
	Contract 6	D-4		XIX	42.05	2	246,635	(246,635)
	Contract 6	D-4		XIX	43.00	2	234,648	13,615
	Contract 6	D-4		XIX	44.00	2	6,049,646	784,199
	Contract 6	D-4		XIX	44.01	2	182,421	(3,318)
	Contract 6	D-4		XIX	46.00	2	143,567	67,157
	Contract 6	D-4		XIX	49.00	2	5,907,058	(1,924,393)
	Contract 6	D-4		XIX	50.00	2	427,008	(81,717)
	Contract 6	D-4		XIX	51.00	2	367,553	(66,055)
	Contract 6	D-4		XIX	52.00	2	51,126	87,357
	Contract 6	D-4		XIX	52.01	2	19,217	(19,217)
	Contract 6	D-4		XIX	54.00	2	32,762	282,027
	Contract 6	D-4		XIX	55.00	2	1,121,438	1,432,022
	Contract 6	D-4		XIX	56.00	2	11,172,492	306,840
	Contract 6	D-4		XIX	57.00	2	314,571	(82,064)
	Contract 6	D-4		XIX	60.03	2	106,860	(106,860)
	Contract 6	D-4		XIX	61.00	2	1,224,795	326,603
	Contract 6	D-4		XIX	101.00	2	48,040,044	(889,515)
								\$9,032,090
								0
								126,612
								3,120,483
								1,074,250
								987,427
								124,381
								512,539
								1,869,589
								579,024
								1,352,776
								0
								248,263
								6,833,845
								179,103
								210,724
								3,982,665
								345,291
								301,498
								138,483
								0
								314,789
								2,553,460
								11,479,332
								232,507
								0
								1,551,398
								47,150,529

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Provider Name		Fiscal Period		Provider Number		Adjustments				
SAINT JOHN'S REGIONAL MEDICAL CENTER		JULY 1, 2007 THROUGH JUNE 30, 2008		HSC 30082G		18				
Report References										
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted		
			Part	Title	Line				Col.	
-Continued from previous page-										
17	Contract 2	E-3	III	XIX	10.00	1	Medi-Cal Routine Service Charges	\$22,113,785	\$394,064	\$22,507,849
	Contract 2	E-3	III	XIX	11.00	1	Medi-Cal Ancillary Service Charges	48,040,044	(889,515)	47,150,529
18	Contract 3	E-3	III	XIX	33.00	1	Medi-Cal Deductibles	\$0	\$18,250	\$18,250
	Contract 3	E-3	III	XIX	36.00	1	Medi-Cal Coinsurance	0	175,734	175,734
<p style="text-align: center;">ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - CONTRACT</p> <p>To adjust Medi-Cal Settlement Data to agree with the following EDS Paid Claims Summary: Report Date: December 8, 2009 Payment Period: July 1, 2007 through November 30, 2009 Service Period: July 1, 2007 through June 30, 2008 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2304, 2404, and 2408 CCR, Title 22, Section 51541</p>										