

**REPORT
ON THE
COST REPORT REVIEW
ST. JOHN'S PLEASANT VALLEY HOSPITAL
CAMARILLO, CALIFORNIA
PROVIDER NUMBERS: HSC 30616I, LTC 70024G
AND NPI 1194877332
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: Gertrude Lake
Auditor: Diane Wu**



DAVID MAXWELL-JOLLY
Director

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



ARNOLD SCHWARZENEGGER
Governor

April 5, 2010

Administrator
St. John's Pleasant Valley Hospital
2309 Antonio Avenue
Camarillo, CA 93010

PROVIDER: ST. JOHN'S PLEASANT VALLEY HOSPITAL
PROVIDER NOS. HSC 30616I / NPI 1194877332
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, 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 combined settlement for the fiscal period due the State in the amount of \$104,629, 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 Contract Cost (CONTRACT Schedules)
3. Computation of Subacute Per Diem (ADULT SUBACUTE 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's fiscal intermediary. Instructions regarding payment will be included with the Statement(s) of Account Status.

Future Distinct Part Nursing Facility prospective rates may be affected by this examination. The extent of the rate changes will be determined by the Department's Rate Development Branch.

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
(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

cc: RoseMary Lee
Reimbursement Manager
Catholic Healthcare West - Pasadena
251 South Lake Avenue, 7th Floor
Pasadena, CA 91101-2113

SUMMARY OF FINDINGS

Provider Name:
ST. JOHN'S PLEASANT VALLEY HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

	SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1)		
Provider No.		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
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 30616I		
Reported		\$ 2,127,508
Net Change		\$ (525,908)
Audited Cost		\$ 1,601,600
Audited Amount Due Provider (State)	\$ (1,621)	
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. LTC 70024G		
Reported		\$ 701.73
Net Change		\$ 92.24
Audited Cost Per Day		\$ 793.97
Audited Amount Due Provider (State)	\$ (103,008)	
8. Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7)	\$ (104,629)	
9. Total Medi-Cal Cost		\$ 1,601,600

SUMMARY OF FINDINGS

Provider Name:
ST. JOHN'S PLEASANT VALLEY HOSPITAL

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 (State) - (Lines 10 through 15)	\$ 0	
17. Total Combined Audited Settlement Due	Provider (State/CMSP/RHC) - (Line 8 + Line 16)	\$ (104,629)	

COMPUTATION OF MEDI-CAL CONTRACT COST

Provider Name:
ST. JOHN'S PLEASANT VALLEY HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

Provider No:
HSC 30616I

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Contract Sch 3)	\$ <u>2,127,508</u>	\$ <u>1,601,600</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>2,127,508</u>	\$ <u>1,601,600</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><u>2,127,508</u></u>	\$ <u><u>1,601,600</u></u>
	(To Summary of Findings)	
9. Medi-Cal Overpayments (Adj)	\$ <u>0</u>	\$ <u>0</u>
10. Medi-Cal Credit Balances (Adj 25)	\$ <u>0</u>	\$ <u>(1,621)</u>
11.	\$ <u>0</u>	\$ <u>0</u>
12.	\$ <u>0</u>	\$ <u>0</u>
13. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ <u><u>0</u></u>	\$ <u><u>(1,621)</u></u>
	(To Summary of Findings)	

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

Provider Name:
ST. JOHN'S PLEASANT VALLEY HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

Provider No:
HSC 30616I

REPORTED

AUDITED

REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Contract Sch 3)	\$ <u>2,127,508</u>	\$ <u>1,634,915</u>
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CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj 19)	\$ <u>2,635,210</u>	\$ <u>1,991,646</u>
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3. Inpatient Ancillary Service Charges (Adj 19)	\$ <u>5,977,460</u>	\$ <u>4,701,629</u>
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4. Total Charges - Medi-Cal Inpatient Services	\$ <u>8,612,670</u>	\$ <u>6,693,275</u>
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5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ <u>6,485,162</u>	\$ <u>5,058,360</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:
ST. JOHN'S PLEASANT VALLEY HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

Provider No:
HSC 30616I

	REPORTED	AUDITED
1. Medi-Cal Inpatient Ancillary Services (Contract Sch 5)	\$ <u>841,384</u>	\$ <u>677,485</u>
2. Medi-Cal Inpatient Routine Services (Contract Sch 4)	\$ <u>1,286,124</u>	\$ <u>957,430</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>2,127,508</u>	\$ <u>1,634,915</u>
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Contract Sch 7)	\$ <u>0</u>	\$ <u>0</u>
8. SUBTOTAL	\$ <u>2,127,508</u>	\$ <u>1,634,915</u>
	(To Contract Sch 2)	
9. Coinsurance (Adj 20)	\$ <u>0</u>	\$ <u>(18,635)</u>
10. Patient and Third Party Liability (Adj 20)	\$ <u>0</u>	\$ <u>(14,680)</u>
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ <u>2,127,508</u>	\$ <u>1,601,600</u>
	(To Contract Sch 1)	

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

Provider Name:
ST. JOHN'S PLEASANT VALLEY HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

Provider No:
HSC 30616I

GENERAL SERVICE UNIT NET OF SWING-BEDS COSTS

	REPORTED	AUDITED
INPATIENT DAYS		
1. Total Inpatient Days (include private & swing-bed) (Adj 14)	14,311	14,324
2. Inpatient Days (include private, exclude swing-bed)	14,311	14,324
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj 14)	14,311	14,324
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 17)	785	599

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)	\$ 13,494,812	\$ 13,613,351
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)	\$ 13,494,812	\$ 13,613,351

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)(Adj)	\$ 69,810,874	\$ 69,810,874
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)	\$ 0.193305	\$ 0.195003
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)	\$ 13,494,812	\$ 13,613,351

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 942.97	\$ 950.39
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 740,231	\$ 569,284
40. Cost Applicable to Medi-Cal (Contract Sch 4A)	\$ 545,893	\$ 388,146
41. Cost Applicable to Medi-Cal (Contract Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39, 40 & 41)	\$ 1,286,124	\$ 957,430

(To Contract Sch 3)

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

Provider Name:
ST. JOHN'S PLEASANT VALLEY HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

Provider No:
HSC 30616I

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 749,435	\$ 657,630
2. Total Inpatient Days (Adj)	857	857
3. Average Per Diem Cost	\$ 874.49	\$ 767.36
4. Medi-Cal Inpatient Days (Adj 17)	159	143
5. Cost Applicable to Medi-Cal	\$ 139,044	\$ 109,732
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 5,770,834	\$ 5,398,022
7. Total Inpatient Days (Adj)	2,695	2,695
8. Average Per Diem Cost	\$ 2,141.31	\$ 2,002.98
9. Medi-Cal Inpatient Days (Adj 17)	190	139
10. Cost Applicable to Medi-Cal	\$ 406,849	\$ 278,414
CORONARY CARE UNIT		
11. Total Inpatient Routine Cost (Sch 8, Line 27, Col 27)	\$ 0	\$ 0
12. Total Inpatient Days (Adj)	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Adj)	0	0
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0
NEONATAL INTENSIVE CARE UNIT		
16. Total Inpatient Routine Cost (Sch 8, Line 28, Col 27)	\$ 0	\$ 0
17. Total Inpatient Days (Adj)	0	0
18. Average Per Diem Cost	\$ 0.00	\$ 0.00
19. Medi-Cal Inpatient Days (Adj)	0	0
20. Cost Applicable to Medi-Cal	\$ 0	\$ 0
SURGICAL INTENSIVE CARE UNIT		
21. Total Inpatient Routine Cost (Sch 8, Line 29, Col 27)	\$ 0	\$ 0
22. Total Inpatient Days (Adj)	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Adj)	0	0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
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)	\$ 545,893	\$ 388,146
	(To Contract Sch 4)	

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

Provider Name:
ST. JOHN'S PLEASANT VALLEY HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

Provider No:
HSC 30616I

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)

COMPUTATION OF PROFESSIONAL COMPONENT OF HOSPITAL BASED PHYSICIAN'S REMUNERATION

Provider Name:
ST. JOHN'S PLEASANT VALLEY HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

Provider No:
HSC 30616I

	PROFESSIONAL SERVICE COST CENTERS	HBP REMUNERATION (Adj)	TOTAL CHARGES TO ALL PATIENTS (Adj)	RATIO OF REMUNERATION TO CHARGES	MEDI-CAL CHARGES (Adj)	MEDI-CAL COST
40.00	Anesthesiology	\$ 0	\$ 0	0.000000	\$	\$ 0
41.00	Radiology - Diagnostic	0	0	0.000000		0
43.00	Radioisotope	0	0	0.000000		0
44.00	Laboratory	0	0	0.000000		0
53.00	Electrocardiology	0	0	0.000000		0
54.00	Electroencephalography	0	0	0.000000		0
61.00	Emergency	0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
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		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
	TOTAL	\$ 0	\$ 0		\$ 0	\$ 0

(To Contract Sch 3)

COMPUTATION OF ADULT SUBACUTE PER DIEM

Provider Name:
ST. JOHN'S PLEASANT VALLEY HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

Provider No:
LTC 70024G

	REPORTED	AUDITED	DIFFERENCE
COMPUTATION OF SUBACUTE PER DIEM			
1. Adult Subacute Ancillary Cost (Adult Subacute Sch 3)	\$ 828,465	\$ 2,829,037	\$ 2,000,572
2. Adult Subacute Routine Cost (Adult Subacute Sch 2)	\$ 10,060,321	\$ 9,497,283	\$ (563,038)
3. Total Adult Subacute Facility Cost (Lines 1 & 2)	\$ 10,888,786	\$ 12,326,320	\$ 1,437,534
4. Total Adult Subacute Patient Days (Adj 15)	15,517	15,525	8
5. Average Adult Subacute Per Diem Cost (L3 / L4)	\$ 701.73	\$ 793.97	\$ 92.24

ADULT SUBACUTE OVERPAYMENT & OVERBILLINGS

6. Medi-Cal Overpayments (Adj 26)	\$ 0	\$ (2,811)	\$ (2,811)
6. Medi-Cal Overpayments (Adj 27)	\$ 0	\$ (100,197)	\$ (100,197)
8. MEDI-CAL SETTLEMENT Due Provider (State)	\$ 0	\$ (103,008)	\$ (103,008)

(To Summary of Findings)

GENERAL INFORMATION

9. Contracted Number of Adult Subacute Beds (Adj 23)	0	48	48
10. Total Licensed Nursing Facility Beds (Adj)	99	99 *	0
11. Total Licensed Capacity (All levels of care)(Adj)	180	180	0
12. Total Medi-Cal Adult Subacute Patient Days (Adj 21)	3,756	8,661	4,905

* 51 of 99 Licensed Nursing Facility beds are unstaffed. Hospital stopped providing Distinct Part Nursing services effective June 30, 2006.

CAPITAL RELATED COST

13. Direct Capital Related Cost	N/A	\$ 0	N/A
14. Indirect Capital Related Cost (Adult Subacute Sch 5)	N/A	\$ 789,762	N/A
15. Total Capital Related Cost (Lines 13 & 14)	N/A	\$ 789,762	N/A

TOTAL SALARY & BENEFITS

16. Direct Salary & Benefits Expenses	N/A	\$ 0	N/A
17. Alloc Salary & Benefits Expenses (Adult Subacute Sch 5)	N/A	\$ 2,828,018	N/A
18. Total Salary & Benefits Expenses (Lines 16 & 17)	N/A	\$ 2,828,018	N/A

AUDITED ADULT SUBACUTE COST-VENTILATOR AND NONVENTILATOR

	AUDITED COSTS (Adj 24)	AUDITED TOTAL DAYS (Adj 16)	AUDITED MEDI-CAL DAYS (Adj 21)
19. Ventilator (Equipment Cost Only)	\$ 68,167	6,426	3,410
20. Nonventilator	N/A	9,099	N/A
21. TOTAL	N/A	15,525	N/A

SUMMARY OF ADULT SUBACUTE FACILITY EXPENSES

Provider Name:
ST. JOHN'S PLEASANT VALLEY HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

Provider No:
LTC 70024G

COL.	COST CENTER DIRECT AND ALLOCATED EXPENSE	REPORTED	AUDITED *	DIFFERENCE
0.00	Adult Subacute	\$ 4,732,619	\$ 4,725,861	\$ (6,758)
1.00	Old Cap Rel Costs-Bldg and Fixtures	0	0	0
2.00	Old Cap Rel Costs-Movable Equipment	0	0	0
3.00	New Cap Rel Costs-Bldg and Fixtures	227,029	190,490	(36,539)
4.00	New Cap Rel Costs-Movable Equipment	303,372	290,629	(12,743)
4.01		0	0	0
4.02		0	0	0
4.03		0	0	0
4.04		0	0	0
4.05		0	0	0
4.06		0	0	0
4.07		0	0	0
4.08		0	0	0
5.00	Employee Benefits	1,368,117	1,184,100	(184,017)
6.01	Non-Patient Telephones	0	0	0
6.02	Data Processing	0	0	0
6.03	Purchasing/Receiving	0	0	0
6.04	Patient Admitting	0	0	0
6.05	Patient Business Office	0	0	0
6.06		0	0	0
6.07		0	0	0
6.08		0	0	0
6.00	Administrative and General	1,315,485	1,100,635	(214,850)
7.00	Maintenance and Repairs	364,978	511,213	146,235
8.00	Operation of Plant	235,400	221,063	(14,337)
9.00	Laundry and Linen Service	182,550	98,450	(84,100)
10.00	Housekeeping	174,695	182,609	7,914
11.00	Dietary	82,871	87,526	4,655
12.00	Cafeteria	373,417	348,579	(24,838)
13.00	Maintenance of Personnel	0	0	0
14.00	Nursing Administration	574,567	440,451	(134,116)
15.00	Central Services and Supply	10,214	8,106	(2,108)
16.00	Pharmacy	0	0	0
17.00	Medical Records and Library	115,007	107,571	(7,436)
18.00	Social Service	0	0	0
19.00		0	0	0
19.02		0	0	0
19.03		0	0	0
20.00		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
101.00	TOTAL DIRECT AND ALLOCATED EXPENSES	\$ 10,060,321	\$ 9,497,283	\$ (563,038)

(To Adult Subacute Sch 1)

* From Schedule 8, Part I, Line 36.00

SCHEDULE OF TOTAL OTHER ALLOWABLE ADULT SUBACUTE ANCILLARY COSTS**

Provider Name:
ST. JOHN'S PLEASANT VALLEY HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

Provider No:
LTC 70024G

ANCILLARY COST CENTERS		TOTAL ANCILLARY COST *	TOTAL ANCILLARY CHARGES	RATIO COST TO CHARGES	TOTAL SUBACUTE ANCILLARY CHARGES ** (Adult SA Sch 4)	SUBACUTE ANCILLARY COSTS***
37.00	Operating Room	\$ 5,113,492	\$ 54,808,109	0.093298	\$ 0	\$ 0
41.00	Radiology - Diagnostic	3,592,122	14,713,725	0.244134	344,652	84,141
42.01	Ultrasound	435,198	2,322,099	0.187416	27,281	5,113
42.02	CAT Scan	829,868	14,621,127	0.056758	101,131	5,740
43.00	Radioisotope	345,042	1,571,726	0.219531	14,584	3,202
44.00	Laboratory	4,380,098	35,372,413	0.123828	2,252,908	278,973
49.00	Respiratory Therapy	2,668,925	44,775,936	0.059606	31,212,887	1,860,483
49.01	Hyperbaric Chamber	1,399,828	10,624,124	0.131759	0	0
50.00	Physical Therapy	1,612,854	3,947,415	0.408585	768,722	314,088
51.00	Occupational Therapy	305,168	1,291,834	0.236228	604,314	142,756
52.00	Speech Pathology	129,738	569,919	0.227643	449,989	102,437
53.00	Electrocardiology	870,858	5,487,247	0.158706	0	0
55.00	Med Supplies Charged to Patients	3,462,472	15,268,493	0.226772	109,145	24,751
56.00	Drugs Charged to Patients	4,525,666	34,060,494	0.132871	55,337	7,353
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
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				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
101.00	TOTAL	\$ 29,671,329	\$ 239,434,661		\$ 35,940,950	\$ 2,829,037

(To Adult Subacute Sch 1)

* From Schedule 8, Column 27
 ** Total Other Allowable Ancillary Charges included in the rate.
 *** Total Other Ancillary Costs included in the rate.

ADJUSTMENTS TO OTHER ALLOWABLE
ADULT SUBACUTE ANCILLARY CHARGES

Provider Name:
ST. JOHN'S PLEASANT VALLEY HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

Provider No:
LTC 70024G

ANCILLARY CHARGES		REPORTED	ADJUSTMENTS (Adj 22)	AUDITED
37.00	Operating Room	\$ 1,741	\$ (1,741)	\$ 0
41.00	Radiology - Diagnostic	95,832	248,820	344,652
42.01	Ultrasound	3,637	23,644	27,281
42.02	CAT Scan	27,162	73,969	101,131
43.00	Radioisotope	4,316	10,268	14,584
44.00	Laboratory	520,362	1,732,546	2,252,908
49.00	Respiratory Therapy	6,136,680	25,076,207	31,212,887
49.01	Hyperbaric Chamber	38,401	(38,401)	0
50.00	Physical Therapy	127,728	640,994	768,722
51.00	Occupational Therapy	114,094	490,220	604,314
52.00	Speech Pathology	77,755	372,234	449,989
53.00	Electrocardiology	8,655	(8,655)	0
55.00	Med Supplies Charged to Patients	22,360	86,785	109,145
56.00	Drugs Charged to Patients	1,653,655	(1,598,318)	55,337
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
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				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
101.00	TOTAL ANCILLARY CHARGES	\$ 8,832,378	\$ 27,108,572	\$ 35,940,950

(To Adult Subacute Sch 3)

**ALLOCATION OF INDIRECT EXPENSES
ADULT SUBACUTE**

Provider Name:
ST. JOHN'S PLEASANT VALLEY HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

Provider No:
LTC 70024G

COL.	COST CENTER ALLOCATED EXPENSES	AUDITED CAP RELATED (COL 1)	AUDITED SAL & EMP BENEFITS (COL 2)
1.00	Old Cap Rel Costs-Bldg and Fixtures	\$ 0	\$ N/A
2.00	Old Cap Rel Costs-Movable Equipment	0	N/A
3.00	New Cap Rel Costs-Bldg and Fixtures	190,490	N/A
4.00	New Cap Rel Costs-Movable Equipment	290,629	N/A
4.01		0	N/A
4.02		0	N/A
4.03		0	N/A
4.04		0	N/A
4.05		0	N/A
4.06		0	N/A
4.07		0	N/A
4.08		0	N/A
5.00	Employee Benefits	1,557	1,182,543
6.01	Non-Patient Telephones	0	0
6.02	Data Processing	0	0
6.03	Purchasing/Receiving	0	0
6.04	Patient Admitting	0	0
6.05	Patient Business Office	0	0
6.06		0	0
6.07		0	0
6.08		0	0
6.00	Administrative and General	118,219	631,336
7.00	Maintenance and Repairs	119,986	188,904
8.00	Operation of Plant	3,488	18,629
9.00	Laundry and Linen Service	1,554	8,297
10.00	Housekeeping	10,898	113,497
11.00	Dietary	7,923	50,391
12.00	Cafeteria	31,554	200,686
13.00	Maintenance of Personnel	0	0
14.00	Nursing Administration	7,943	377,966
15.00	Central Services and Supply	632	5,138
16.00	Pharmacy	0	0
17.00	Medical Records and Library	4,889	50,631
18.00	Social Service	0	0
19.00		0	0
19.02		0	0
19.03		0	0
20.00		0	0
21.00	Nursing School	0	0
22.00	Intern & Res Service-Salary & Fringes	0	0
23.00	Intern & Res Other Program	0	0
24.00	Paramedical Ed Program	0	0
101.00	TOTAL ALLOCATED INDIRECT EXPENSES	\$ 789,762	\$ 2,828,018

(To Adult Subacute Sch 1)

STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.1

Provider Name:
ST. JOHN'S PLEASANT VALLEY HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

TRIAL BALANCE EXPENSES	ALLOC COST	EMPLOYEE BENEFITS	6.01	6.02	6.03	6.04	6.05	6.06	6.07	6.08	ACCUMULATE COST	ADMINIS-TRATIVE & GENERAL	
												6.00	6.00
ANCILLARY COST CENTERS													
37.00 Operating Room	0	645,055	0	0	0	0	0	0	0	0	3,515,286	605,382	0
38.00 Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0	0
39.00 Delivery Room and Labor Room	0	4,756	0	0	0	0	0	0	0	0	74,704	12,865	0
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0	0
41.00 Radiology - Diagnostic	0	282,237	0	0	0	0	0	0	0	0	2,577,171	443,825	0
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0	0
42.01 Ultrasound	0	0	0	0	0	0	0	0	0	0	0	0	0
42.02 CAT Scan	0	45,083	0	0	0	0	0	0	0	0	343,653	59,182	0
43.00 Radioisotope	0	74,463	0	0	0	0	0	0	0	0	620,104	106,791	0
44.00 Laboratory	0	22,502	0	0	0	0	0	0	0	0	254,561	43,839	0
44.01 Pathological Lab	0	350,526	0	0	0	0	0	0	0	0	3,308,074	569,697	0
44.02 Whole Blood	0	0	0	0	0	0	0	0	0	0	0	0	0
46.00 Blood Storing and Processing	0	0	0	0	0	0	0	0	0	0	0	0	0
47.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0	0
48.00 Respiratory Therapy	0	360,289	0	0	0	0	0	0	0	0	1,975,165	340,152	0
49.01 Hyperbaric Chamber	0	210,575	0	0	0	0	0	0	0	0	1,050,425	180,898	0
50.00 Physical Therapy	0	237,764	0	0	0	0	0	0	0	0	1,192,243	205,321	0
51.00 Occupational Therapy	0	49,788	0	0	0	0	0	0	0	0	241,614	41,609	0
52.00 Speech Pathology	0	11,536	0	0	0	0	0	0	0	0	106,821	18,396	0
53.00 Electrocardiology	0	81,405	0	0	0	0	0	0	0	0	569,845	98,135	0
54.00 Electroencephalography	0	0	0	0	0	0	0	0	0	0	0	0	0
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0	2,729,485	470,056	0
55.01 Implants Charged to Patients	0	0	0	0	0	0	0	0	0	0	2,625,601	452,166	0
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	2,334,155	401,975	0
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	497,961	85,756	0
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0	0
59.00	0	0	0	0	0	0	0	0	0	0	0	0	0
59.01	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
60.01 Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0	0	0
61.00 Emergency	0	566,876	0	0	0	0	0	0	0	0	3,318,420	571,479	0
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0	0
71.00	0	0	0	0	0	0	0	0	0	0	0	0	0
82.00	0	0	0	0	0	0	0	0	0	0	0	0	0
83.00	0	0	0	0	0	0	0	0	0	0	0	0	0
84.00	0	0	0	0	0	0	0	0	0	0	0	0	0
85.00	0	0	0	0	0	0	0	0	0	0	0	0	0
86.00	0	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	12,686	2,185	0
97.00 Research	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
99.00 Nonpaid Workers	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
99.02	0	0	0	0	0	0	0	0	0	0	0	0	0
99.03	0	0	0	0	0	0	0	0	0	0	0	0	0
99.04	0	0	0	0	0	0	0	0	0	0	0	0	0
100.00 Community Benefits	0	35,103	0	0	0	0	0	0	0	0	413,202	71,159	0
100.01 Unused Space	0	0	0	0	0	0	0	0	0	0	383,134	66,981	0
100.10 Medical Transportation Services	0	0	0	0	0	0	0	0	0	0	76,871	13,238	0
100.20 Non-Patient Meals	0	0	0	0	0	0	0	0	0	0	0	0	0
100.30 Foundation	0	0	0	0	0	0	0	0	0	0	2,693	464	0
100.40 Doctor's Lounge	0	0	0	0	0	0	0	0	0	0	17,615	3,034	0
TOTAL	0	8,970,497	0	0	0	0	0	0	0	0	69,380,749	10,192,975	0

STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.2

Provider Name:

ST. JOHN'S PLEASANT VALLEY HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

	COMPUTATION OF COST ALLOCATION (W/S B)										Fiscal Period Ended: JUNE 30, 2008		
	7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	15.00	16.00	17.00	18.00	
	MAINTENANCE AND REPAIRS	OPERATION OF PLANT	LAUNDRY & LINEN	HOUSEKEEPING	DIETARY	CAFETERIA	MAINTENANCE OF PERSONNEL	NURSING ADMINISTRATION	CENTRAL SERVICE & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	
ANCILLARY COST CENTERS													
37.00 Operating Room	180,755	78,163	0	64,567	0	120,948	0	119,069	179,357	0	249,964	0	
38.00 Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0	
39.00 Delivery Room and Labor Room	17,543	7,586	9,164	6,267	0	576	0	37	1,795	0	6,748	0	
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0	
41.00 Radiology - Diagnostic	213,609	92,370	37,597	76,302	0	76,037	0	222	7,883	0	67,105	0	
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0	
42.01 Ultrasound	7,097	3,069	0	2,535	0	8,310	0	0	761	0	10,590	0	
42.02 CAT Scan	11,905	5,148	0	4,253	0	13,209	0	0	1,775	0	66,683	0	
43.00 Radiosotope	16,484	7,128	0	5,888	0	3,939	0	0	6,034	0	7,168	0	
44.00 Laboratory	118,080	51,061	0	42,179	0	86,940	0	751	41,991	0	161,323	0	
44.01 Pathological Lab	0	0	0	0	0	0	0	0	0	0	0	0	
46.00 Whole Blood	0	0	0	0	0	0	0	0	0	0	0	0	
47.00 Blood Storing and Processing	0	0	0	0	0	0	0	0	0	0	0	0	
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0	
49.00 Respiratory Therapy	18,717	8,094	5,465	6,686	0	98,084	0	0	12,353	0	204,210	0	
49.01 Hyperbaric Chamber	10,732	4,641	13,316	3,834	0	42,606	0	43,866	1,058	0	48,454	0	
50.00 Physical Therapy	74,666	32,288	7,240	26,671	0	45,776	0	10,478	169	0	18,003	0	
51.00 Occupational Therapy	3,892	1,683	0	1,390	0	9,078	0	0	9	0	5,892	0	
52.00 Speech Pathology	0	0	0	0	0	1,921	0	0	0	0	2,599	0	
53.00 Electrocardiology	91,093	39,391	0	32,539	0	14,266	0	299	265	0	25,026	0	
54.00 Electroencephalography	0	0	0	0	0	0	0	0	0	0	0	0	
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	193,296	0	69,635	0	
55.01 Implants Charged to Patients	0	0	0	0	0	0	0	0	194,606	0	14,807	0	
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	1,634,197	155,340	0	
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	7,100	0	
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0	
59.00	0	0	0	0	0	0	0	0	0	0	0	0	
59.01	0	0	0	0	0	0	0	0	0	0	0	0	
60.00 Clinic	0	0	0	0	0	0	0	0	0	0	0	0	
60.01 Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0	0	
61.00 Emergency	147,700	63,870	92,290	52,760	85,458	118,114	0	139,525	5,025	0	65,892	0	
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0	
71.00	0	0	0	0	0	0	0	0	0	0	0	0	
82.00	0	0	0	0	0	0	0	0	0	0	0	0	
83.00	0	0	0	0	0	0	0	0	0	0	0	0	
84.00	0	0	0	0	0	0	0	0	0	0	0	0	
85.00	0	0	0	0	0	0	0	0	0	0	0	0	
86.00	0	0	0	0	0	0	0	0	0	0	0	0	
NONREIMBURSABLE COST CENTE													
96.00 Gift, Flower, Coffee Shop & Canteen	13,479	5,829	0	4,815	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	
99.03	0	0	0	0	0	0	0	0	0	0	0	0	
99.04	0	0	0	0	0	0	0	0	0	0	0	0	
100.00 Community Benefits	0	0	0	0	0	0	0	0	166	0	0	0	
100.01 Unused Space	407,099	176,041	0	145,418	0	7,685	0	0	0	0	0	0	
100.10 Medical Transportation Services	0	0	0	0	0	0	0	0	0	0	0	0	
100.20 Non-Patient Meals	0	0	0	0	5,907	0	0	0	0	0	0	0	
100.30 Foundation	2,862	1,238	0	1,022	0	0	0	0	0	0	0	0	
100.40 Doctor's Lounge	18,717	8,094	0	6,686	0	0	0	0	0	0	0	0	
TOTAL	3,121,799	1,349,952	432,354	1,100,303	2,228,237	1,618,678	0	1,345,772	665,032	1,634,197	1,504,927	0	

STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.3

Provider Name:
ST. JOHN'S PLEASANT VALLEY HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

TRIAL BALANCE EXPENSES	ALLOC COST	ALLOC COST	ALLOC COST	NON- PHYSICIAN ANESTH	NURSING SCHOOL	INT & RES SALARY & FRINGES	INT & RES PROGRAM	PARAMED EDUCAT	SUBTOTAL	POST STEP-DOWN ADJUSTMENT	TOTAL COST
	19.00	19.02	19.03	20.00	21.00	22.00	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	5,113,492	0	5,113,492
38.00 Recovery Room	0	0	0	0	0	0	0	0	0	0	0
39.00 Delivery Room and Labor Room	0	0	0	0	0	0	0	0	137,285	0	137,285
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	0
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	3,592,122	0	3,592,122
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0
42.01 Ultrasound	0	0	0	0	0	0	0	0	435,198	0	435,198
42.02 CAT Scan	0	0	0	0	0	0	0	0	829,868	0	829,868
43.00 Radioisotope	0	0	0	0	0	0	0	0	345,042	0	345,042
44.00 Laboratory	0	0	0	0	0	0	0	0	4,380,098	0	4,380,098
44.01 Pathological Lab	0	0	0	0	0	0	0	0	0	0	0
46.00 Whole Blood	0	0	0	0	0	0	0	0	0	0	0
47.00 Blood Storing and Processing	0	0	0	0	0	0	0	0	0	0	0
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	0	0	0	0	0	0	0	0	2,668,925	0	2,668,925
49.01 Hyperbaric Chamber	0	0	0	0	0	0	0	0	1,399,828	0	1,399,828
50.00 Physical Therapy	0	0	0	0	0	0	0	0	1,612,854	0	1,612,854
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	305,168	0	305,168
52.00 Speech Pathology	0	0	0	0	0	0	0	0	129,738	0	129,738
53.00 Electrocardiology	0	0	0	0	0	0	0	0	870,858	0	870,858
54.00 Electroencephalography	0	0	0	0	0	0	0	0	0	0	0
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	3,462,472	0	3,462,472
55.01 Implants Charged to Patients	0	0	0	0	0	0	0	0	3,287,181	0	3,287,181
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	4,525,666	0	4,525,666
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	590,817	0	590,817
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0
59.00	0	0	0	0	0	0	0	0	0	0	0
59.01	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 Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0
61.00 Emergency	0	0	0	0	0	0	0	0	4,660,533	0	4,660,533
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0
71.00	0	0	0	0	0	0	0	0	0	0	0
82.00	0	0	0	0	0	0	0	0	0	0	0
83.00	0	0	0	0	0	0	0	0	0	0	0
84.00	0	0	0	0	0	0	0	0	0	0	0
85.00	0	0	0	0	0	0	0	0	0	0	0
86.00	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	38,994	0	38,994
97.00 Research	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
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0
99.01	0	0	0	0	0	0	0	0	0	0	0
99.02	0	0	0	0	0	0	0	0	0	0	0
99.03	0	0	0	0	0	0	0	0	0	0	0
99.04	0	0	0	0	0	0	0	0	0	0	0
100.00 Community Benefits	0	0	0	0	0	0	0	0	492,212	0	492,212
100.01 Unused Space	0	0	0	0	0	0	0	0	1,177,674	0	1,177,674
100.10 Medical Transportation Services	0	0	0	0	0	0	0	0	90,109	0	90,109
100.20 Non-Patient Meals	0	0	0	0	0	0	0	0	5,907	0	5,907
100.30 Foundation	0	0	0	0	0	0	0	0	8,279	0	8,279
100.40 Doctor's Lounge	0	0	0	0	0	0	0	0	54,144	0	54,144
TOTAL	0	0	0	0	0	0	0	0	69,380,749	0	69,380,749

STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:
ST. JOHN'S PLEASANT VALLEY HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

	EMP BENE (GROSS SALARIES)	STAT (Adj)	6.01 (Adj)	6.02 (Adj)	6.03 (Adj)	6.04 (Adj)	6.05 (Adj)	6.06 (Adj)	6.07 (Adj)	6.08 (Adj)	ADM & GEN (ACCUMULATED COSTS)	MAINTENANCE AND REPAIRS (SQ FT)
ANCILLARY COST CENTERS												
37.00	Operating Room	2,396,613									3,515,286	6,316
38.00	Recovery Room										0	
39.00	Delivery Room and Labor Room	17,672									74,704	613
40.00	Anesthesiology										0	
41.00	Radiology - Diagnostic	1,048,613									2,577,171	7,464
42.00	Radiology - Therapeutic										0	
42.01	Ultrasound	167,501									343,653	248
42.02	CAT Scan	276,658									620,104	416
43.00	Radioisotope	83,603									254,561	576
44.00	Laboratory	1,302,331									3,308,074	4,126
44.01	Pathological Lab										0	
46.00	Whole Blood										0	
47.00	Blood Storing and Processing										0	
48.00	Intravenous Therapy										0	
49.00	Respiratory Therapy	1,338,603									1,975,165	654
49.01	Hyperbaric Chamber	782,361									1,050,425	375
50.00	Physical Therapy	883,379									1,192,243	2,609
51.00	Occupational Therapy	184,980									241,614	136
52.00	Speech Pathology	42,861									106,821	
53.00	Electrocardiology	302,449									569,845	3,183
54.00	Electroencephalography										0	
55.00	Medical Supplies Charged to Patients										2,729,485	
55.01	Implants Charged to Patients										2,625,601	
56.00	Drugs Charged to Patients										2,334,155	
57.00	Renal Dialysis										497,961	
58.00	ASC (Non-Distinct Part)										0	
59.00											0	
59.01	Clinic										0	
60.00	Other Clinic Services										0	
61.00	Emergency	2,106,150									3,318,420	5,161
62.00	Observation Beds										0	
71.00											0	
82.00											0	
83.00											0	
84.00											0	
85.00											0	
86.00											0	
NONREIMBURSABLE COST CENTERS												
96.00	Gift, Flower, Coffee Shop & Canteen										12,686	471
97.00	Research										0	
98.00	Physicians' Private Office										0	
99.00	Nonpaid Workers										0	
99.01											0	
99.02											0	
99.03											0	
99.04											0	
100.00	Community Benefits	130,419									413,202	
100.01	Unused Space										383,134	14,225
100.10	Medical Transportation Services										76,871	
100.20	Non-Patient Meals										0	
100.30	Foundation										2,693	100
100.40	Doctor's Lounge										17,615	654
TOTAL		33,328,641	0	0	0	0	0	0	0	0	59,187,774	109,083
	COST TO BE ALLOCATED	8,970,497	0	0	0	0	0	0	0	0	10,192,975	3,121,799
	UNIT COST MULTIPLIER - SCH 8	0.269153	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.172214	28.618565

STATE OF CALIFORNIA

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

SCHEDULE 9.2

Provider Name:
ST. JOHN'S PLEASANT VALLEY HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

	OPERATION OF PLANT (SQ FT) (Adj 10)	LAUNDRY & LINEN (LB LNDRY) (Adj 11)	HOUSE-KEEPING (SQ FT) (Adj 10)	DIETARY (MEALS SERVED) (Adj 12)	CAFETERIA FULL TIME EQUIVALENT (Adj)	MAINT OF PERSONNEL (# HOUSED) (Adj)	NURSING ADMIN (NURSE HR) (Adj 13)	CENT SERV & SUPPLY (CST REQ) (Adj)	PHARMACY (COSTS REQUIS) (Adj)	MED REC GROSS CHARGES (Adj)	SOC SERV (TIME SPENT) (Adj)	STAT (Adj)
ANCILLARY COST CENTERS												
37.00	6,316		6,316		2,518		38,672	2,419,866		54,808,109		
38.00												
39.00	613	14,191	613		12		12	24,217		1,479,613		
40.00												
41.00	7,464	58,222	7,464		1,583		72	106,356		14,713,725		
42.00												
42.01	248		248		173			10,265		2,322,099		
42.02	416		416		275			23,954		14,621,127		
43.00	576		576		82			81,413		1,571,726		19.00 (Adj)
44.00	4,126		4,126		1,810		244	566,531		35,372,413		
44.01												
46.00												
47.00												
48.00												
49.00	654	8,463	654		2,042			166,668		44,775,936		
49.01	375	20,621	375		887			14,247		10,624,124		
50.00	2,609	11,211	2,609		953			2,283		3,947,415		
51.00	136		136		189			121		1,291,834		
52.00					40					569,919		
53.00	3,183		3,183		297			3,578		5,487,247		
54.00												
55.00												
55.01								2,607,923		15,268,493		
56.00								2,625,601		3,246,746		
57.00									2,371,547	34,060,494		
58.00										1,556,728		
59.00												
59.01												
60.00												
60.01												
61.00	5,161	142,917	5,161	11,242	2,459			67,792		14,447,754		
62.00												
71.00												
82.00												
83.00												
84.00												
85.00												
86.00												
NONREIMBURSABLE COST CENTERS												
96.00	471		471									
97.00												
98.00												
99.00												
99.01												
99.02												
99.03												
99.04												
100.00					160			2,235				
100.01	14,225		14,225									
100.10				777								
100.20	100		100									
100.30	654		654									
100.40												
TOTAL	109,083	669,526	107,633	293,123	33,699	0	437,090	8,972,517	2,371,547	329,976,376	0	0
COST TO BE ALLOCATED	1,349,952	432,354	1,100,303	2,228,237	1,618,678	0	1,345,772	665,032	1,634,197	1,504,927	0	0
UNIT COST MULTIPLIER - SCH 8	12.375460	0.645761	10.222729	7.601713	48.033425	0.000000	3.078936	0.074119	0.689085	0.004561	0.000000	0.000000

Provider Name:
ST. JOHN'S PLEASANT VALLEY HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

GENERAL SERVICE COST CENTERS

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 (Adj)	19.03 (Adj)	20.00 (Adj)	21.00 (Adj)	22.00 (Adj)	23.00 (Adj)	24.00 (Adj)

- 1.00 Old Cap Rel Costs-Bldg and Fixtures
- 2.00 Old Cap Rel Costs-Movable Equipment
- 3.00 New Cap Rel Costs-Bldg and 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 Non-Patient Telephones
- 6.02 Data Processing
- 6.03 Purchasing/Receiving
- 6.04 Patient Admitting
- 6.05 Patient Business Office
- 6.06
- 6.07
- 6.08

- 6.00 Administrative and General
- 7.00 Maintenance and Repairs
- 8.00 Operation of Plant
- 9.00 Laundry and Linen Service
- 10.00 Housekeeping
- 11.00 Dietary
- 12.00 Cafeteria
- 13.00 Maintenance of Personnel
- 14.00 Nursing Administration
- 15.00 Central Services and Supply
- 16.00 Pharmacy
- 17.00 Medical Records and Library
- 18.00 Social Service
- 19.00
- 19.02
- 19.03
- 20.00

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

TRIAL BALANCE OF EXPENSES

Provider Name:
ST. JOHN'S PLEASANT VALLEY HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	GENERAL SERVICE COST CENTERS			
1.00	Old Cap Rel Costs-Bldg and Fixtures	\$	\$ 0	\$ 0
2.00	Old Cap Rel Costs-Movable Equipment		0	0
3.00	New Cap Rel Costs-Bldg and Fixtures	1,830,559	40,700	1,871,259
4.00	New Cap Rel Costs-Movable Equipment	2,446,117	408,845	2,854,962
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	10,345,270	(1,386,570)	8,958,700
6.01	Non-Patient Telephones		0	0
6.02	Data Processing		0	0
6.03	Purchasing/Receiving		0	0
6.04	Patient Admitting		0	0
6.05	Patient Business Office		0	0
6.06			0	0
6.07			0	0
6.08			0	0
6.00	Administrative and General	10,036,811	(2,177,322)	7,859,489
7.00	Maintenance and Repairs	1,789,769	1,289	1,791,058
8.00	Operation of Plant	1,151,626	0	1,151,626
9.00	Laundry and Linen Service	368,835	0	368,835
10.00	Housekeeping	721,259	4,741	726,000
11.00	Dietary	1,331,510	2,417	1,333,927
12.00	Cafeteria		0	0
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	953,680	(54,060)	899,620
15.00	Central Services and Supply	381,381	8,021	389,402
16.00	Pharmacy	980,467	53,868	1,034,335
17.00	Medical Records and Library	1,049,956	0	1,049,956
18.00	Social Service		0	0
19.00			0	0
19.02			0	0
19.03			0	0
20.00			0	0
21.00	Nursing School		0	0
22.00	Intern & Res Service-Salary & Fringes		0	0
23.00	Intern & Res Other Program		0	0
24.00	Paramedical Ed Program		0	0
	INPATIENT ROUTINE COST CENTERS			
25.00	Adults and Pediatrics (Gen Routine)	6,844,500	(29,373)	6,815,127
26.00	Intensive Care Unit	3,159,281	(15,636)	3,143,645
27.00	Coronary Care Unit		0	0
28.00	Neonatal Intensive Care Unit		0	0
29.00	Surgical Intensive Care		0	0
30.00	Subprovider I		0	0
31.00	Subprovider II		0	0
32.00			0	0
33.00	Nursery	418,131	(15)	418,116
34.00	Distinct Part Nursing Facility		0	0
35.00			0	0
36.00	Subacute Care Unit	4,732,619	(6,758)	4,725,861
36.01	Subacute Care Unit II		0	0
36.02	Transitional Care Unit		0	0

TRIAL BALANCE OF EXPENSES

Provider Name:
ST. JOHN'S PLEASANT VALLEY HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
37.00	Operating Room	\$ 2,727,126	\$ (27,009)	\$ 2,700,117
38.00	Recovery Room		0	0
39.00	Delivery Room and Labor Room	60,266	(6,829)	53,437
40.00	Anesthesiology		0	0
41.00	Radiology - Diagnostic	2,133,511	(39,612)	2,093,899
42.00	Radiology - Therapeutic		0	0
42.01	Ultrasound	291,892	(2)	291,890
42.02	CAT Scan	540,520	(6,084)	534,436
43.00	Radioisotope	216,545	0	216,545
44.00	Laboratory	2,847,223	(804)	2,846,419
44.01	Pathological Lab		0	0
46.00	Whole Blood		0	0
47.00	Blood Storing and Processing		0	0
48.00	Intravenous Therapy		0	0
49.00	Respiratory Therapy	1,597,318	(56)	1,597,262
49.01	Hyperbaric Chamber	839,790	(10,040)	829,750
50.00	Physical Therapy	884,209	0	884,209
51.00	Occupational Therapy	188,163	0	188,163
52.00	Speech Pathology	95,285	0	95,285
53.00	Electrocardiology	403,419	(710)	402,709
54.00	Electroencephalography		0	0
55.00	Medical Supplies Charged to Patients	2,621,964	107,521	2,729,485
55.01	Implants Charged to Patients	2,625,601	0	2,625,601
56.00	Drugs Charged to Patients	2,323,804	10,351	2,334,155
57.00	Renal Dialysis	497,961	0	497,961
58.00	ASC (Non-Distinct Part)		0	0
59.00			0	0
59.01			0	0
60.00	Clinic		0	0
60.01	Other Clinic Services		0	0
61.00	Emergency	2,658,866	(46,328)	2,612,538
62.00	Observation Beds		0	0
71.00			0	0
82.00			0	0
83.00			0	0
84.00			0	0
85.00			0	0
86.00			0	0
	SUBTOTAL	\$ 72,095,234	\$ (3,169,455)	\$ 68,925,779
	NONREIMBURSABLE COST CENTERS			
96.00	Gift, Flower, Coffee Shop & 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
99.03			0	0
99.04			0	0
100.00	Community Benefits	378,099	0	378,099
100.01	Unused Space		0	0
100.10	Medical Transportation Services	76,871	0	76,871
100.20	Non-Patient Meals		0	0
100.30	Foundation		0	0
100.40	Doctor's Lounge		0	0
100.99	SUBTOTAL	\$ 454,970	\$ 0	\$ 454,970
101	TOTAL	\$ 72,550,204	\$ (3,169,455)	\$ 69,380,749

(To Schedule 8)

	TOTAL ADJ (Page 1 & 2)	1	2	3	4	5	6	7	8	9	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
ANCILLARY COST CENTERS																
37.00	Operating Room	(27,009)	(27,009)													
38.00	Recovery Room	0														
39.00	Delivery Room and Labor Room	(6,829)	(6,829)													
40.00	Anesthesiology	0														
41.00	Radiology - Diagnostic	(39,612)	(39,612)													
42.00	Radiology - Therapeutic	0														
42.01	Ultrasound	(2)	(2)													
42.02	CAT Scan	(6,084)	(6,084)													
43.00	Radioisotope	0														
44.00	Laboratory	(804)	(804)													
44.01	Pathological Lab	0														
46.00	Whole Blood	0														
47.00	Blood Storing and Processing	0														
48.00	Intravenous Therapy	0														
49.00	Respiratory Therapy	(56)	(56)													
49.01	Hyperbaric Chamber	(10,040)	(10,040)													
50.00	Physical Therapy	0														
51.00	Occupational Therapy	0														
52.00	Speech Pathology	0														
53.00	Electrocardiology	(710)	(710)													
54.00	Electroencephalography	0														
55.00	Medical Supplies Charged to Patients	107,521	107,521													
55.01	Implants Charged to Patients	0														
56.00	Drugs Charged to Patients	10,351	10,351													
57.00	Renal Dialysis	0														
58.00	ASC (Non-Distinct Part)	0														
59.00		0														
59.01	Clinic	0														
60.00		0														
60.01	Other Clinic Services	0														
61.00	Emergency	(46,328)	(46,328)													
62.00	Observation Beds	0														
71.00		0														
82.00		0														
83.00		0														
84.00		0														
85.00		0														
86.00		0														
NONREIMBURSABLE COST CENTERS																
96.00	Gift, Flower, Coffee Shop & Canteen	0														
97.00	Research	0														
98.00	Physicians' Private Office	0														
99.00	Nonpaid Workers	0														
99.01		0														
99.02		0														
99.03		0														
99.04		0														
100.00	Community Benefits	0														
100.01	Unused Space	0														
100.10	Medical Transportation Services	0														
100.20	Non-Patient Meals	0														
100.30	Foundation	0														
100.40	Doctor's Lounge	0														
101.00	TOTAL	(9)	(42,003)	(1,289)	(29,383)	(5,953)	(24,676)	(963)	(125,172)	(2,940,025)	0	0	0	0	0	0

(To Sch 10)

Provider Name		Fiscal Period		Provider Number		Adjustments			
ST. JOHN'S PLEASANT VALLEY HOSPITAL		JULY 1, 2007 THROUGH JUNE 30, 2008		HSC 306161		27			
Adj. No.	Audit Report	Report References			Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
		Work Sheet	Part	Title					Line
ADJUSTMENTS TO REPORTED COSTS									
1	10A	A			5.00	7	\$10,345,270	\$11	\$10,345,281 *
	10A	A			6.00	7	10,036,811	1,046	10,037,857 *
	10A	A			7.00	7	1,789,769	1,289	1,791,058
	10A	A			10.00	7	721,259	4,741	726,000
	10A	A			11.00	7	1,331,510	2,417	1,333,927
	10A	A			15.00	7	381,381	8,021	389,402
	10A	A			16.00	7	980,467	53,868	1,034,335
	10A	A			25.00	7	6,844,500	(29,373)	6,815,127
	10A	A			26.00	7	3,159,281	(15,636)	3,143,645
	10A	A			33.00	7	418,131	(15)	418,116
	10A	A			36.00	7	4,732,619	(6,758)	4,725,861
	10A	A			37.00	7	2,727,126	(27,009)	2,700,117
	10A	A			39.00	7	60,266	(6,829)	53,437
	10A	A			41.00	7	2,133,511	(39,612)	2,093,899
	10A	A			42.01	7	291,892	(2)	291,890
	10A	A			42.02	7	540,520	(6,084)	534,436
	10A	A			44.00	7	2,847,223	(804)	2,846,419
	10A	A			49.00	7	1,597,318	(56)	1,597,262
	10A	A			49.01	7	839,790	(10,040)	829,750
	10A	A			53.00	7	403,419	(710)	402,709
	10A	A			55.00	7	2,621,964	107,521	2,729,485
	10A	A			56.00	7	2,323,804	10,351	2,334,155
	10A	A			61.00	7	2,658,866	(46,328)	2,612,538
<p>To adjust provider's reclassification of chargeable medical supplies to the general ledger. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 5-1, Sections 2300, 2304 and 2306</p>									

*Balance carried forward from prior/to subsequent adjustments

Provider Name		Fiscal Period		Provider Number		Adjustments		
ST. JOHN'S PLEASANT VALLEY HOSPITAL		JULY 1, 2007 THROUGH JUNE 30, 2008		HSC 306161		27		
Adj. No.	Audit Report	Report References				As Reported	Increase (Decrease)	As Adjusted
		Work Sheet	Part	Title	Line			
ADJUSTMENTS TO REPORTED COSTS								
10A	A		6.00	7	Administrative and General	* \$10,037,857		
2					To eliminate legal fees not related to patient care. 42 CFR 413.9(c)(3) CMS Pub. 15-1, Sections 2102.3 and 2183		(\$42,003)	
3					To eliminate construction planning costs that should have been capitalized. 42 CFR 413.9(c)(3) CMS Pub. 15-1, Sections 2102.3 and 2132.2		(1,289)	
4					To eliminate inter-company community grant expenses not related to patient care. 42 CFR 413.9(c)(3) CMS Pub. 15-1, Section 2102.3		(29,383)	
5					To eliminate costs associated with a charity class action settlement not related to patient care. 42 CFR 413.9(c)(3) CMS Pub. 15-1, Section 2102.3		(5,953)	
6					To eliminate promotional/marketing items, country club membership fees, movie tickets and gift cards that are not related to patient care. 413.5, 413.5(c)(7) and 413.9 CMS Pub. 15-1, Sections 2102.3 and 2138.3		(24,676)	
7					To abate other operating revenue against the related costs. 42 CFR 413.5 and 413.9 CMS Pub. 15-1, Section 2328		(963) (\$104,267)	\$9,933,590 *

*Balance carried forward from prior/to subsequent adjustments

Provider Name		Fiscal Period		Provider Number		Adjustments		
ST. JOHN'S PLEASANT VALLEY HOSPITAL		JULY 1, 2007 THROUGH JUNE 30, 2008		HSC 306161		27		
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
Report References								
<u>ADJUSTMENTS TO REPORTED COSTS</u>								
8	10A 10A	A A		6.00 14.00	7 7	\$9,933,590 953,680	(\$71,112) (54,060)	\$9,862,478 * 899,620
Administrative and General Nursing Administration To eliminate community donation and grant expenses not related to patient care. 413.5(c)(7) and 413.9(b)(2) CMS Pub. 15-1, Sections 2102.3 and 2136.2								
9	10A 10A 10A 10A	A A A A		3.00 4.00 5.00 6.00	7 7 7 7	\$1,830,559 2,446,117 10,345,281 9,862,478	\$40,700 408,845 (1,386,581) (2,002,989)	\$1,871,259 2,854,962 8,958,700 7,859,489
New Capital Related Costs - Building and Fixtures New Capital Related Costs - Movable Equipment Employee Benefits Administrative and General To adjust reported home office costs to agree with the Catholic Healthcare West filed Home Office Cost Report for fiscal period ended June 30, 2008. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304								

*Balance carried forward from prior/to subsequent adjustments

Provider Name		Fiscal Period		Provider Number		Adjustments		
ST. JOHN'S PLEASANT VALLEY HOSPITAL		JULY 1, 2007 THROUGH JUNE 30, 2008		HSC 306161		27		
Adj. No.	Audit Report	Report References			Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
		Work Sheet	Part	Title				
<u>ADJUSTMENTS TO REPORTED STATISTICS</u>								
10	9	B-1	5.00	3, 4	Employee Benefits (Square Feet)	647	(209)	438
	9	B-1	6.00	3, 4	Administrative and General	18,106	22,482	40,588
	9	B-1	7.00	3, 4	Maintenance and Repairs	2,693	22,673	25,366
	9	B-1	8.00	3, 4, 7	Operation of Plant	3,367	(3,367)	0
	9	B-1	9.00	3, 4, 7, 8	Laundry and Linen Service	996	(996)	0
	9	B-1	10.00	3, 4, 7, 8	Housekeeping	1,519	(69)	1,450
	9	B-1	11.00	3, 4, 7, 8, 10	Dietary	2,491	2,450	4,941
	9	B-1	12.00	3, 4, 7, 8, 10	Cafeteria	2,539	(2,539)	0
	9	B-1	14.00	3, 4, 7, 8, 10	Nursing Administration	3,437	(3,437)	0
	9	B-1	15.00	3, 4, 7, 8, 10	Central Services and Supply	3,168	(2,006)	1,162
	9	B-1	16.00	3, 4, 7, 8, 10	Pharmacy	801	(177)	624
	9	B-1	17.00	3, 4, 7, 8, 10	Medical Records and Library	1,921	(676)	1,245
	9	B-1	25.00	3, 4, 7, 8, 10	Adults and Pediatrics	19,845	9,007	28,852
	9	B-1	26.00	3, 4, 7, 8, 10	Intensive Care Unit	6,125	(939)	5,186
	9	B-1	33.00	3, 4, 7, 8, 10	Nursery	1,146	(713)	433
	9	B-1	36.00	3, 4, 7, 8, 10	Subacute Care Unit	17,781	82	17,863
	9	B-1	37.00	3, 4, 7, 8, 10	Operating Room	12,275	(5,959)	6,316
	9	B-1	39.00	3, 4, 7, 8, 10	Delivery Room and Labor Room	2,564	(1,951)	613
	9	B-1	41.00	3, 4, 7, 8, 10	Radiology - Diagnostic	7,907	(443)	7,464
	9	B-1	42.01	3, 4, 7, 8, 10	Ultrasound	213	35	248
	9	B-1	42.02	3, 4, 7, 8, 10	CAT Scan	462	(46)	416
	9	B-1	43.00	3, 4, 7, 8, 10	Radioisotope	967	(391)	576
	9	B-1	44.00	3, 4, 7, 8, 10	Laboratory	4,464	(338)	4,126
	9	B-1	49.00	3, 4, 7, 8, 10	Respiratory Therapy	1,499	(845)	654
	9	B-1	49.01	3, 4, 7, 8, 10	Hyperbaric Chamber	360	15	375
	9	B-1	50.00	3, 4, 7, 8, 10	Physical Therapy	2,806	(197)	2,609
	9	B-1	51.00	3, 4, 7, 8, 10	Occupational Therapy	287	(151)	136
	9	B-1	53.00	3, 4, 7, 8, 10	Electrocardiology	1,934	1,249	3,183
	9	B-1	61.00	3, 4, 7, 8, 10	Emergency	4,858	303	5,161
	9	B-1	96.00	3, 4, 7, 8, 10	Gift, Flower, Coffee Shop and Canteen	1,967	(1,496)	471
	9	B-1	100.20	3, 4, 7, 8, 10	Foundation	0	100	100

-Continued on next page-

Provider Name		Fiscal Period		Provider Number		Adjustments		
ST. JOHN'S PLEASANT VALLEY HOSPITAL		JULY 1, 2007 THROUGH JUNE 30, 2008		HSC 306161		27		
Adj. No.	Audit Report	Report References			Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
		Work Sheet	Part	Title				
ADJUSTMENTS TO REPORTED STATISTICS								
10	9	B-1	100.40	3, 4, 7, 8, 10	Doctor's Lounge (Square Feet)	0	654	654
	9	B-1	3.00	3	Total - Square Feet	143,370	32,105	175,475
	9	B-1	4.00	4	Total - Square Feet	143,370	32,105	175,475
	9	B-1	7.00	7	Total - Square Feet	121,924	(12,841)	109,083
	9	B-1	8.00	8	Total - Square Feet	118,557	(9,474)	109,083
	9	B-1	10.00	10	Total - Square Feet	116,042	(8,409)	107,633
To adjust square footage statistics to agree with facility's square footage report.								
42 CFR 413.24 and 413.50								
CMS Pub. 15-1, Sections 2304 and 2306								
11	9	B-1	25.00	9	Adults and Pediatrics (Pounds of Laundry)	180,988	(31,673)	149,315
	9	B-1	26.00	9	Intensive Care Unit	110,958	(7,039)	103,919
	9	B-1	33.00	9	Nursery	13,647	(5,436)	8,211
	9	B-1	36.00	9	Subacute Care Unit	290,924	(138,468)	152,456
	9	B-1	39.00	9	Delivery Room and Labor Room	12,120	2,071	14,191
	9	B-1	41.00	9	Radiology - Diagnostic	48,086	10,136	58,222
	9	B-1	49.00	9	Respiratory Therapy	7,569	894	8,463
	9	B-1	49.01	9	Hyperbaric Chamber	16,253	4,368	20,621
	9	B-1	50.00	9	Physical Therapy	12,472	(1,261)	11,211
	9	B-1	61.00	9	Emergency	121,729	21,188	142,917
	9	B-1	9.00	9	Total - Pounds of Laundry	814,746	(145,220)	669,526
To adjust statistics for the allocation of Laundry and Linen Service cost center based on provider's laundry and linen pounds records.								
42 CFR 413.24 and 413.50								
CMS Pub. 15-1, Sections 2304 and 2306								

Provider Name		Fiscal Period			Provider Number		Adjustments	
ST. JOHN'S PLEASANT VALLEY HOSPITAL		JULY 1, 2007 THROUGH JUNE 30, 2008			HSC 306161		27	
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
12	9	B-1		25.00		51,482	1,253	52,735
	9	B-1		100.20		0	777	777
	9	B-1		11.00		291,093	2,030	293,123
<p>ADJUSTMENTS TO REPORTED STATISTICS</p> <p>Adults and Pediatrics (Meals Served)</p> <p>Non-Patient Meals</p> <p>Total - Meals Served</p> <p>To adjust statistics for the allocation of Dietary cost center based on provider's meal count records.</p> <p>42 CFR 413.9, 413.20, 413.24 and 413.50</p> <p>CMS Pub. 15-1, Sections 2105.2, 2300, 2304, 2306 and 2328D</p> <p>CMS Pub. 15-2, Section 3613</p>								
13	9	B-1		39.00		0	12	12
	9	B-1		14.00		437,078	12	437,090
<p>Delivery Room and Labor Room (Direct Nursing Hours)</p> <p>Total - Direct Nursing Hours</p> <p>To adjust statistics for the allocation of Nursing Administration cost center based on provider's direct nursing hours records.</p> <p>42 CFR 413.24 and 413.50</p> <p>CMS Pub. 15-1, Sections 2304 and 2306</p>								

Provider Name		Fiscal Period		Provider Number		Adjustments		
ST. JOHN'S PLEASANT VALLEY HOSPITAL		JULY 1, 2007 THROUGH JUNE 30, 2008		HSC 306161		27		
Report References								
Adj. No.	Audit Report	Work Sheet	Part	Cost Report		As Reported	Increase (Decrease)	As Adjusted
				Title	Line			
ADJUSTMENTS TO REPORTED PATIENT DAYS								
14	Contract 4	D-1	I		1.00	14,311	13	14,324
	Contract 4	D-1	I		4.00	14,311	13	14,324
Adults and Pediatrics (Inpatient Days) Adults and Pediatrics (Semi - Private Room Days) To adjust total patient days to agree with the provider's patient census report. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306								
15	Adult Subacute 1	D-1	I		1.00	15,517	8	15,525
Total Subacute Days (Inpatient Days) To adjust total Subacute patient days to agree with the provider's patient census report. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306								
16	Adult Subacute 1	Not Reported				0	6,426	6,426
	Adult Subacute 1	Not Reported				0	9,099	9,099
Total Subacute Days - Ventilator Total Subacute Days - Nonventilator To reflect total ventilator and nonventilator patient days on the audit report. 42 CFR 413.24 CMS Pub. 15-1, Section 2304								

Provider Name		Fiscal Period				Provider Number		Adjustments		
ST. JOHN'S PLEASANT VALLEY HOSPITAL		JULY 1, 2007 THROUGH JUNE 30, 2008				HSC 306161		27		
Report References										
Adj. No.	Audit Report	Work Sheet	Cost Report			Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
			Part	Title	Line					Col.
<u>ADJUSTMENTS TO REPORTED MEDICAL SETTLEMENT DATA - CONTRACT</u>										
17	Contract 4	D-1	I	XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics	785	(186)	599
	Contract 4A	D-1	II	XIX	42.00	4	Medi-Cal Days - Nursery	159	(16)	143
	Contract 4A	D-1	II	XIX	43.00	4	Medi-Cal Days - Intensive Care Unit	190	(51)	139
18	Contract 6	D-4		XIX	37.00	2	Medi-Cal Ancillary Charges - Operating Room	\$927,451	(\$98,781)	\$828,670
	Contract 6	D-4		XIX	39.00	2	Medi-Cal Ancillary Charges - Delivery Room and Labor Room	273,192	(65,110)	208,082
	Contract 6	D-4		XIX	41.00	2	Medi-Cal Ancillary Charges - Radiology - Diagnostic	193,808	(59,526)	134,282
	Contract 6	D-4		XIX	42.01	2	Medi-Cal Ancillary Charges - Ultrasound	47,082	(19,695)	27,387
	Contract 6	D-4		XIX	42.02	2	Medi-Cal Ancillary Charges - CAT Scan	226,454	(68,951)	167,503
	Contract 6	D-4		XIX	43.00	2	Medi-Cal Ancillary Charges - Radioisotope	15,308	2,455	17,763
	Contract 6	D-4		XIX	44.00	2	Medi-Cal Ancillary Charges - Laboratory	997,503	(143,214)	854,289
	Contract 6	D-4		XIX	49.00	2	Medi-Cal Ancillary Charges - Respiratory Therapy	1,049,495	(594,076)	455,419
	Contract 6	D-4		XIX	49.01	2	Medi-Cal Ancillary Charges - Hyperbaric Chamber	60,146	(40,162)	19,982
	Contract 6	D-4		XIX	50.00	2	Medi-Cal Ancillary Charges - Physical Therapy	97,283	(60,146)	37,137
	Contract 6	D-4		XIX	51.00	2	Medi-Cal Ancillary Charges - Occupational Therapy	22,879	(16,576)	6,303
	Contract 6	D-4		XIX	52.00	2	Medi-Cal Ancillary Charges - Speech Pathology	5,738	6,790	12,528
	Contract 6	D-4		XIX	53.00	2	Medi-Cal Ancillary Charges - Electrocardiology	139,964	15,736	155,700
	Contract 6	D-4		XIX	55.00	2	Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients	56,845	198,933	255,778
	Contract 6	D-4		XIX	55.01	2	Medi-Cal Ancillary Charges - Implants Charged to Patients	0	19,982	19,982
	Contract 6	D-4		XIX	56.00	2	Medi-Cal Ancillary Charges - Drugs Charged to Patients	1,556,001	(381,304)	1,174,697
	Contract 6	D-4		XIX	57.00	2	Medi-Cal Ancillary Charges - Renal Dialysis	145,590	(63,034)	82,556
	Contract 6	D-4		XIX	61.00	2	Medi-Cal Ancillary Charges - Emergency	162,721	80,848	243,569
	Contract 6	D-4		XIX	101.00	2	Medi-Cal Ancillary Charges - Total	5,977,460	(1,275,831)	4,701,629
19	Contract 2	E-3	III	XIX	10.00	1	Medi-Cal Routine Service Charges	\$2,635,210	(\$643,564)	\$1,991,646
	Contract 2	E-3	III	XIX	11.00	1	Medi-Cal Ancillary Service Charges	5,977,460	(1,275,831)	4,701,629
20	Contract 3	E-3	III	XIX	33.00	1	Medi-Cal Deductibles	\$0	\$14,680	\$14,680
	Contract 3	E-3	III	XIX	36.00	1	Medi-Cal Coinsurance	0	18,635	18,635

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Provider Name ST. JOHN'S PLEASANT VALLEY HOSPITAL		Fiscal Period JULY 1, 2007 THROUGH JUNE 30, 2008		Provider Number HSC 306161		Adjustments 27		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
Explanation of Audit Adjustments								

ADJUSTMENTS TO REPORTED MEDICAL SETTLEMENT DATA - CONTRACT

-Continued from previous page-

To adjust Medi-Cal Settlement Data to agree with the following EDS Paid Claims Summary:
 Report Date: October 29, 2009
 Payment Period: July 1, 2007 through October 29, 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	
ST. JOHN'S PLEASANT VALLEY HOSPITAL		JULY 1, 2007 THROUGH JUNE 30, 2008		HSC 306161		27	
Report References							
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.	Explanation of Audit Adjustments
ADJUSTMENTS TO REPORTED MEDICAL SETTLEMENT DATA - SUBACUTE							
21	Adult Subacute 1	Not Reported					
	Adult Subacute 1	D-1	I	XIX	9.00	5	Medi-Cal Subacute Days - Ventilator Medi-Cal Subacute Days - Total To include Medi-Cal Subacute Care days to agree with the following EDS Paid Claims Summary: Report Date: October 29, 2009 Payment Period: July 1, 2007 through October 29, 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
							0 3,756 3,410 4,905 3,410 8,661
22	Adult Subacute 4	D-4		XIX	37.00	2	Total Subacute Ancillary Charges - Operating Room
	Adult Subacute 4	D-4		XIX	41.00	2	Total Subacute Ancillary Charges - Radiology - Diagnostic
	Adult Subacute 4	D-4		XIX	42.01	2	Total Subacute Ancillary Charges - Ultrasound
	Adult Subacute 4	D-4		XIX	42.02	2	Total Subacute Ancillary Charges - CAT Scan
	Adult Subacute 4	D-4		XIX	43.00	2	Total Subacute Ancillary Charges - Radioisotope
	Adult Subacute 4	D-4		XIX	44.00	2	Total Subacute Ancillary Charges - Laboratory
	Adult Subacute 4	D-4		XIX	49.00	2	Total Subacute Ancillary Charges - Respiratory Therapy
	Adult Subacute 4	D-4		XIX	49.01	2	Total Subacute Ancillary Charges - Hyperbaric Chamber
	Adult Subacute 4	D-4		XIX	50.00	2	Total Subacute Ancillary Charges - Physical Therapy
	Adult Subacute 4	D-4		XIX	51.00	2	Total Subacute Ancillary Charges - Occupational Therapy
	Adult Subacute 4	D-4		XIX	52.00	2	Total Subacute Ancillary Charges - Speech Pathology
	Adult Subacute 4	D-4		XIX	53.00	2	Total Subacute Ancillary Charges - Electrocardiology
	Adult Subacute 4	D-4		XIX	55.00	2	Total Subacute Ancillary Charges - Medical Supplies Charged to Patients
	Adult Subacute 4	D-4		XIX	56.00	2	Total Subacute Ancillary Charges - Drugs Charged to Patients
	Adult Subacute 4	D-4		XIX	101.00	2	Subacute Ancillary Charges - Total To adjust Subacute Care ancillary charges in determining the costs of ancillary services and items that are inclusive of the per diem rate. 42 CFR 413.20 and 413.24 CCR, Title 22, Section 51511.5
							\$1,741 95,832 3,637 27,162 4,316 520,362 6,136,680 38,401 127,728 114,094 77,755 8,655 22,360 1,653,655 8,832,378
							(\$1,741) 248,820 23,644 73,969 10,268 1,732,546 25,076,207 (38,401) 640,994 490,220 372,234 (8,655) 86,785 (1,598,318) 27,108,572
							344,652 27,281 101,131 14,584 2,252,908 31,212,887 0 768,722 604,314 449,989 0 109,145 55,337 35,940,950

Provider Name		Fiscal Period		Provider Number		Adjustments	
ST. JOHN'S PLEASANT VALLEY HOSPITAL		JULY 1, 2007 THROUGH JUNE 30, 2008		HSC 306161		27	
Adj. No.	Audit Report	Report References			As Reported	Increase (Decrease)	As Adjusted
		Work Sheet	Part	Cost Report Title			
23	Adult Subacute 1	S-3	I	16.00	1	0	48
<p>Explanation of Audit Adjustments</p> <p><u>ADJUSTMENTS TO OTHER MATTERS</u></p> <p>Contracted Number of Adult Subacute Beds To adjust the number of Subacute beds to agree with the Subacute contract. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306</p>							
24	Adult Subacute 1	Not Reported				\$0	\$68,167
<p>Subacute Costs - Ventilator To include ventilator equipment expense. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Section 2304</p>							
25	Contract 1	N/A				\$0	\$1,621
<p>Medi-Cal Credit Balances To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1</p>							
26	Adult Subacute 1	N/A				\$0	\$2,811
<p>Medi-Cal Overpayments To recover overpayments for overstated Medi-Cal patient days. 42 CFR 433.139(b)(3), CMS Pub. 15-1, Section 2409 CCR, Title 22, Section 51458.1</p>							
27	Adult Subacute 1	N/A				<u>100,197</u>	<u>\$103,008</u>
<p>To recover Medi-Cal overpayments for the understatement of patients' Share of Costs. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Section 2409 CCR, Title 22, Section 51458.1</p>							