

**REPORT  
ON THE  
COST REPORT REVIEW**

**ST. JUDE MEDICAL CENTER  
FULLERTON, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1891904942**

**FISCAL PERIOD ENDED  
JUNE 30, 2011**

**Audits Section—Santa Ana  
Financial Audits Branch  
Audits and Investigations  
Department of Health Care Services**

**Section Chief: Margaret A. Varho  
Audit Supervisor: Stan Van Arsdale  
Auditor: Vanessa Hu**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

Date: November 26, 2013

Tommie Servi  
Director of Finance  
St. Jude Medical Center  
101 East Valencia Mesa Drive  
Fullerton, CA 92835

ST. JUDE MEDICAL CENTER  
NATIONAL PROVIDER IDENTIFIER (NPI) 1891904942  
FISCAL PERIOD ENDED JUNE 30, 2011

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 payment data reports, 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 data presented in the Summary of Findings represents a proper determination of the allowable costs for the above fiscal period in accordance with Medi-Cal reimbursement principles.

This audit report includes the:

1. Summary of Findings
2. Computation of Medi-Cal Cost (CONTRACT Schedules)
3. Computation of Distinct Part Nursing Facility Per Diem (DPNF Schedules)
4. Audit Adjustments Schedule

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 Fee-For-Service Rates Development Division.

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

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

Chief  
Department of Health Care Services  
Office of Administrative Hearings and Appeals  
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

**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  
(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—Santa Ana at (714) 558-4434.

***(Original signed by Margaret Varho)***

Margaret A. Varho, Chief  
Audits Section—Santa Ana  
Financial Audits Branch

Certified

**SUMMARY OF FINDINGS**

**Provider Name:**  
**ST. JUDE MEDICAL CENTER**

**Fiscal Period Ended:**  
**JUNE 30, 2011**

		SETTLEMENT	COST
<b>1. Medi-Cal Noncontract Settlement (SCHEDULE 1)</b> <b>Provider NPI:</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>2. Subprovider I (SCHEDULE 1-1)</b> <b>Provider NPI:</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>3. Subprovider II (SCHEDULE 1-2)</b> <b>Provider NPI:</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>4. Medi-Cal Contract Cost (CONTRACT SCH 1)</b> <b>Provider NPI: 1891904942</b>	Reported		\$ 6,718,966
	Net Change		\$ 1,840,407
	Audited Cost		\$ 8,559,373
	Audited Amount Due Provider (State)	\$ 0	
<b>5. Distinct Part Nursing Facility (DPNF SCH 1)</b> <b>Provider NPI:</b>	Reported		\$ 708.52
	Net Change		\$ 0.02
	Audited Cost Per Day		\$ 708.54
	Audited Amount Due Provider (State)	\$ 0	
<b>6. Distinct Part Nursing Facility (DPNF SCH 1-1)</b> <b>Provider NPI:</b>	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
<b>7. Adult Subacute (ADULT SUBACUTE SCH 1)</b> <b>Provider NPI:</b>	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
<b>8. Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7)</b>		\$ 0	
<b>9. Total Medi-Cal Cost</b>			\$ 8,559,373

**SUMMARY OF FINDINGS**

**Provider Name:**  
**ST. JUDE MEDICAL CENTER**

**Fiscal Period Ended:**  
**JUNE 30, 2011**

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

## COMPUTATION OF MEDI-CAL CONTRACT COST

Provider Name:  
ST. JUDE MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2011

Provider NPI:  
1891904942

		REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Contract Sch 3)		\$ <u>6,718,966</u>	\$ <u>8,559,373</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>N/A</u>
4.	\$	\$ <u>0</u>	\$ <u>0</u>
5. Subtotal (Sum of Lines 1 through 4)		\$ <u>6,718,966</u>	\$ <u>8,559,373</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>6,718,966</u></u>	\$ <u><u>8,559,373</u></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><u>0</u></u>	\$ <u><u>0</u></u>
		(To Summary of Findings)	

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

**Provider Name:**  
**ST. JUDE MEDICAL CENTER**

**Fiscal Period Ended:**  
**JUNE 30, 2011**

**Provider NPI:**  
**1891904942**

<b>REPORTED</b>
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<b>AUDITED</b>
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**REASONABLE COST OF MEDI-CAL INPATIENT SERVICES**

1. Cost of Covered Services (Contract Sch 3)	\$ <u>6,718,966</u>	\$ <u>8,724,901</u>
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**CHARGES FOR MEDI-CAL INPATIENT SERVICES**

2. Inpatient Routine Service Charges (Adj 9)	\$ <u>6,903,316</u>	\$ <u>9,158,059</u>
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3. Inpatient Ancillary Service Charges (Adj 9)	\$ <u>23,415,393</u>	\$ <u>20,522,108</u>
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4. Total Charges - Medi-Cal Inpatient Services	\$ <u>30,318,709</u>	\$ <u>29,680,167</u>
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5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ <u>23,599,743</u>	\$ <u>20,955,266</u>
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6. Excess of Reasonable Cost Over Customary Charges (Line 1 minus Line 4)	\$ <u>0</u>	\$ <u>0</u>
	(To Contract Sch 1)	

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



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

**Provider Name:**  
**ST. JUDE MEDICAL CENTER**

**Fiscal Period Ended:**  
**JUNE 30, 2011**

**Provider NPI:**  
**1891904942**

**GENERAL SERVICE UNIT NET OF SWING-BEDS COSTS****INPATIENT DAYS**

	<b>REPORTED</b>	<b>AUDITED</b>
1. Total Inpatient Days (include private & swing-bed) (Adj 5)	56,890	64,560
2. Inpatient Days (include private, exclude swing-bed)	56,890	64,560
3. Private Room Days (exclude swing-bed private room) (Adj )	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj 5)	56,890	64,560
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 6)	1,716	2,130

**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 30, Col 27)	\$ 54,493,964	\$ 62,509,532
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)	\$ 54,493,964	\$ 62,509,532

**PRIVATE ROOM DIFFERENTIAL ADJUSTMENT**

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges) (Adj )	\$ 219,638,975	\$ 219,638,975
29. Private Room Charges (excluding swing-bed charges) (Adj )	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges) (Adj )	\$ 219,638,975	\$ 219,638,975
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 ÷ L 28)	\$ 0.248107	\$ 0.284601
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)	\$ 3,860.77	\$ 3,402.09
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)	\$ 54,493,964	\$ 62,509,532

**PROGRAM INPATIENT OPERATING COST**

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 ÷ L 2)	\$ 957.88	\$ 968.24
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 1,643,722	\$ 2,062,351
40. Cost Applicable to Medi-Cal (Contract Sch 4A)	\$ 827,798	\$ 3,290,251
41. Cost Applicable to Medi-Cal (Contract Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39, 40 & 41)	\$ 2,471,520	\$ 5,352,602

(To Contract Sch 3)

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

**Provider Name:**  
**ST. JUDE MEDICAL CENTER**

**Fiscal Period Ended:**  
**JUNE 30, 2011**

**Provider NPI:**  
**1891904942**

<b>SPECIAL CARE AND/OR NURSERY UNITS</b>	<b>REPORTED</b>	<b>AUDITED</b>
<b>NURSERY</b>		
1. Total Inpatient Routine Cost (Sch 8, Line 43, Col 27)	\$ 3,031,494	\$ 3,031,581
2. Total Inpatient Days (Adj )	4,259	4,259
3. Average Per Diem Cost	\$ 711.79	\$ 711.81
4. Medi-Cal Inpatient Days (Adj 6)	246	223
5. Cost Applicable to Medi-Cal	\$ 175,100	\$ 158,734
<b>INTENSIVE CARE UNIT</b>		
6. Total Inpatient Routine Cost (Sch 8, Line 31, Col 27)	\$ 29,549,979	\$ 29,555,770
7. Total Inpatient Days (Adj )	3,440	3,440
8. Average Per Diem Cost	\$ 8,590.11	\$ 8,591.79
9. Medi-Cal Inpatient Days (Adj 6)	50	339
10. Cost Applicable to Medi-Cal	\$ 429,506	\$ 2,912,617
<b>NEONATAL INTENSIVE CARE UNIT</b>		
11. Total Inpatient Routine Cost (Sch 8, Line 32, Col 27)	\$ 5,026,109	\$ 5,026,109
12. Total Inpatient Days (Adj )	2,342	2,342
13. Average Per Diem Cost	\$ 2,146.08	\$ 2,146.08
14. Medi-Cal Inpatient Days (Adj 6)	104	102
15. Cost Applicable to Medi-Cal	\$ 223,192	\$ 218,900
<b>BURN INTENSIVE CARE UNIT</b>		
16. Total Inpatient Routine Cost (Sch 8, Line 33, 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
<b>SURGICAL INTENSIVE CARE UNIT</b>		
21. Total Inpatient Routine Cost (Sch 8, Line 34, 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
<b>SUBPROVIDER IRF</b>		
26. Total Inpatient Routine Cost (Sch 8, Line 35, Col 27)	\$ 8,006,942	\$ 0
27. Total Inpatient Days (Adj 5)	7,670	0
28. Average Per Diem Cost	\$ 1,043.93	\$ 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)	\$ 827,798	\$ 3,290,251

(To Contract Sch 4)

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

**Provider Name:**  
**ST. JUDE MEDICAL CENTER**

**Fiscal Period Ended:**  
**JUNE 30, 2011**

**Provider NPI:**  
**1891904942**

<b>SPECIAL CARE UNITS</b>	<b>REPORTED</b>	<b>AUDITED</b>
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)

SCHEDULE OF MEDI-CAL ANCILLARY COSTS

Provider Name:  
ST. JUDE MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2011

Provider NPI:  
1891904942

ANCILLARY COST CENTERS		TOTAL ANCILLARY COST*	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST TO CHARGES	MEDI-CAL CHARGES (Contract Sch 6)	MEDI-CAL COST
50.00	Operating Room	\$ 46,082,304	\$ 189,144,320	0.243636	\$ 1,128,181	\$ 274,865
51.00	Recovery Room	3,472,160	24,090,071	0.144132	342,994	49,437
52.00	Delivery Room and Labor Room	9,104,128	18,096,769	0.503080	607,508	305,625
53.00	Anesthesiology	0	0	0.000000	0	0
54.00	Radiology-Diagnostic	5,274,116	29,830,042	0.176806	569,895	100,761
55.00	Radiology-Therapeutic	3,528,614	24,450,916	0.144314	11,562	1,669
56.00	Radioisotope	2,960,436	21,340,064	0.138727	121,381	16,839
57.00	Computed Tomography (CT) Scan	0	0	0.000000	0	0
58.00	Magnetic Resonance Imaging (MRI)	0	0	0.000000	0	0
59.00	Cardiac Catheterization	0	0	0.000000	0	0
60.00	Laboratory	17,293,642	110,449,187	0.156576	2,536,511	397,156
60.01	Pathology Laboratory	1,491,995	6,102,952	0.244471	43,595	10,658
62.00	Whole Blood & Packed Red Blood Cells	0	0	0.000000	0	0
63.00	Blood Storing, Processing, and Trans.	5,044,399	11,766,117	0.428723	176,926	75,852
64.00	Intravenous Therapy	0	0	0.000000	0	0
65.00	Respiratory Therapy	9,625,384	75,376,262	0.127698	1,754,178	224,005
66.00	Physical Therapy	19,760,811	34,796,611	0.567895	244,389	138,787
67.00	Occupational Therapy	2,708,601	5,441,675	0.497751	142,439	70,899
68.00	Speech Pathology	2,012,143	4,648,472	0.432861	167,774	72,623
69.00	Electrocardiology	3,843,423	40,638,091	0.094577	536,273	50,719
70.00	Electroencephalography	1,685,074	4,270,133	0.394619	35,780	14,119
71.00	Medical Supplies Charged to Patients	1,692,419	12,511,212	0.135272	2,379,286	321,851
72.00	Implantable Devices Charged to Patients	0	0	0.000000	0	0
73.00	Drugs Charged to Patients	25,751,173	213,945,152	0.120363	6,332,017	762,143
74.00	Renal Dialysis	2,106,949	5,799,697	0.363286	101,763	36,969
75.00	ASC (Non-Distinct Part)	0	0	0.000000	0	0
76.00	Open MRI	6,581,071	55,679,666	0.118195	247,692	29,276
76.01	OP Surgery Center	23,401,943	56,326,852	0.415467	0	0
76.02	CT Scan	6,918,816	114,304,508	0.060530	1,197,792	72,502
76.03	Cardiac Cath Laboratory	21,479,744	112,920,380	0.190220	422,699	80,406
76.04	Ultrasound	2,817,912	18,631,733	0.151243	290,681	43,963
76.05	GI Laboratory	0	0	0.000000	0	0
76.06	Cardiac Rehab OP	1,157,490	962,218	1.202939	0	0
76.07	Diabetic Counsel	958,750	1,952,454	0.491048	0	0
76.09	Breast Center	11,656,393	22,212,661	0.524763	0	0
76.10	Endoscopy Center	8,412,795	40,176,686	0.209395	146,577	30,692
86.00		0	0	0.000000	0	0
87.00		0	0	0.000000	0	0
87.01		0	0	0.000000	0	0
88.00	Rural Health Clinic (RHC)	0	0	0.000000	0	0
89.00	Federally Qualified Health Center (FQHC)	0	0	0.000000	0	0
90.00	Clinic	1,422,975	2,561,263	0.555576	0	0
90.01	Chronic Pain Management	2,031,795	1,696,748	1.197464	0	0
91.00	Emergency	16,185,995	83,632,090	0.193538	984,215	190,483
92.01	Observation Beds - Distinct	2,256,003	21,368,353	0.105577	0	0
93.01		0	0	0.000000	0	0
93.02		0	0	0.000000	0	0
93.03		0	0	0.000000	0	0
93.04		0	0	0.000000	0	0
93.05		0	0	0.000000	0	0
<b>TOTAL</b>		<b>\$ 268,719,452</b>	<b>\$ 1,365,123,355</b>		<b>\$ 20,522,108</b>	<b>\$ 3,372,299</b>

(To Contract Sch 3)

\* From Schedule 8, Column 26

## ADJUSTMENTS TO MEDI-CAL CHARGES

Provider Name:  
ST. JUDE MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2011

Provider NPI:  
1891904942

ANCILLARY CHARGES		REPORTED	ADJUSTMENTS (Adj 7)	AUDITED
50.00	Operating Room	\$ 1,366,716	\$ (238,535)	\$ 1,128,181
51.00	Recovery Room	187,321	155,673	342,994
52.00	Delivery Room and Labor Room	1,029,334	(421,826)	607,508
53.00	Anesthesiology			0
54.00	Radiology-Diagnostic	268,145	301,750	569,895
55.00	Radiology-Therapeutic	10,506	1,056	11,562
56.00	Radioisotope	74,450	46,931	121,381
57.00	Computed Tomography (CT) Scan			0
58.00	Magnetic Resonance Imaging (MRI)			0
59.00	Cardiac Catheterization			0
60.00	Laboratory	1,539,323	997,188	2,536,511
60.01	Pathology Laboratory	32,260	11,335	43,595
62.00	Whole Blood & Packed Red Blood Cells			0
63.00	Blood Storing, Processing, and Trans.	221,773	(44,847)	176,926
64.00	Intravenous Therapy			0
65.00	Respiratory Therapy	1,837,855	(83,677)	1,754,178
66.00	Physical Therapy	254,059	(9,670)	244,389
67.00	Occupational Therapy	37,824	104,615	142,439
68.00	Speech Pathology	55,549	112,225	167,774
69.00	Electrocardiology	323,367	212,906	536,273
70.00	Electroencephalography	11,911	23,869	35,780
71.00	Medical Supplies Charged to Patients	301,954	2,077,332	2,379,286
72.00	Implantable Devices Charged to Patients			0
73.00	Drugs Charged to Patients	4,265,198	2,066,819	6,332,017
74.00	Renal Dialysis	102,390	(627)	101,763
75.00	ASC (Non-Distinct Part)			0
76.00	Open MRI	212,447	35,245	247,692
76.01	OP Surgery Center			0
76.02	CT Scan	645,705	552,087	1,197,792
76.03	Cardiac Cath Laboratory	706,447	(283,748)	422,699
76.04	Ultrasound	105,498	185,183	290,681
76.05	GI Laboratory			0
76.06	Cardiac Rehab OP			0
76.07	Diabetic Counsel	65,042	(65,042)	0
76.09	Breast Center			0
76.10	Endoscopy Center	175,782	(29,205)	146,577
86.00				0
87.00				0
87.01				0
88.00	Rural Health Clinic (RHC)			0
89.00	Federally Qualified Health Center (FQHC)			0
90.00	Clinic	13,892	(13,892)	0
90.01	Chronic Pain Management			0
91.00	Emergency	459,214	525,001	984,215
92.01	Observation Beds - Distinct	146,646	(146,646)	0
93.01				0
93.02				0
93.03				0
93.04				0
93.05				0
<b>TOTAL MEDI-CAL ANCILLARY CHARGES</b>		<b>\$ 14,450,608</b>	<b>\$ 6,071,500</b>	<b>\$ 20,522,108</b>



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

**Provider Name:**  
**ST. JUDE MEDICAL CENTER**

**Fiscal Period Ended:**  
**JUNE 30, 2011**

**Provider NPI:**  
**NOT MEDI-CAL CERTIFIED**

	<b>REPORTED</b>	<b>AUDITED</b>	<b>DIFFERENCE</b>
<b>COMPUTATION OF DISTINCT PART (DP) NURSING FACILITY PER DIEM</b>			
1. Distinct Part Ancillary Cost (DPNF Sch 3)	\$ 0	\$ 0	\$ 0
2. Distinct Part Routine Cost (DPNF Sch 2)	\$ 8,353,442	\$ 8,353,714	\$ 272
3. Total Distinct Part Facility Cost (Lines 1 & 2)	\$ 8,353,442	\$ 8,353,714	\$ 272
4. Total Distinct Part Patient Days (Adj )	11,790	11,790	0
5. Average DP Per Diem Cost (Line 3 ÷ Line 4)	\$ 708.52	\$ 708.54	\$ 0.02
<b>DPNF OVERPAYMENTS AND OVERBILLINGS</b>			
6. Medi-Cal Overpayments (Adj )	\$ 0	\$ 0	\$ 0
7. Medi-Cal Credit Balances (Adj )	\$ 0	\$ 0	\$ 0
8. MEDI-CAL SETTLEMENT Due Provider (State)	\$ 0	\$ 0	\$ 0
	(To Summary of Findings)		
<b>GENERAL INFORMATION</b>			
9. Total Licensed Distinct Part Beds (C/R, W/S S-3)	37	37	0
10. Total Licensed Capacity (All levels) (Adj )	384	384	0
11. Total Medi-Cal DP Patient Days (Adj )	0	0	0
<b>CAPITAL RELATED COST</b>			
12. Direct Capital Related Cost	N/A	\$ 0	N/A
13. Indirect Capital Related Cost (DPNF Sch 5)	N/A	\$ 194,994	N/A
14. Total Capital Related Cost (Lines 12 & 13)	N/A	\$ 194,994	N/A
<b>TOTAL SALARY &amp; BENEFITS</b>			
15. Direct Salary & Benefits Expenses	N/A	\$ 4,053,640	N/A
16. Allocated Salary & Benefits (DPNF Sch 5)	N/A	\$ 1,146,726	N/A
17. Total Salary & Benefits Expenses (Lines 15 & 16)	N/A	\$ 5,200,366	N/A

## SUMMARY OF DISTINCT PART FACILITY EXPENSES

Provider Name:  
ST. JUDE MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2011

Provider NPI:  
NOT MEDI-CAL CERTIFIED

COL.	COST CENTER DIRECT AND ALLOCATED EXPENSE	REPORTED	AUDITED *	DIFFERENCE
0.00	Distinct Part	\$ 5,364,053	\$ 5,364,053	\$ 0
1.00	Capital Related Costs-Buildings and Fixtures	71,388	71,388	0
2.00	Capital Related Costs-Movable Equipment	4,052	4,052	0
3.00	Other Capital Related Costs		0	0
3.01			0	0
3.02			0	0
3.03			0	0
3.04			0	0
3.05			0	0
3.06			0	0
3.07			0	0
3.08			0	0
3.09			0	0
4.00	Employee Benefits	219,494	219,506	12
5.01	Communications	5,599	5,599	0
5.02	Data Processing	58,468	58,468	0
5.03	Purchasing, Receiving and Store	0	0	0
5.04	Admitting	65,830	65,830	(0)
5.05	Cashiering/AR	62,318	62,318	0
5.06			0	0
5.07			0	0
5.08			0	0
5.00	Administrative and General	771,573	771,491	(82)
6.00	Maintenance and Repairs	182,411	182,408	(3)
7.00	Operation of Plant	323,979	323,975	(4)
8.00	Laundry and Linen Service	0	0	0
9.00	Housekeeping	123,563	123,562	(1)
10.00	Dietary	354,143	354,139	(4)
11.00	Cafeteria	134,103	134,101	(2)
12.00	Maintenance of Personnel	0	0	0
13.00	Nursing Administration	361,487	361,483	(4)
14.00	Central Services and Supply	0	0	0
15.00	Pharmacy	1,860	1,860	0
16.00	Medical Records and Library	161,532	161,530	(2)
17.00	Social Service	87,589	87,950	361
18.00	Other General Service (specify)		0	0
19.00	Nonphysician Anesthetists		0	0
20.00	Nursing School		0	0
21.00	Intern & Res. Service-Salary & Fringes (Approved)		0	0
22.00	Intern & Res. Other Program Costs (Approved)		0	0
23.00	Paramedical Ed. Program (specify)		0	0
23.01			0	0
23.02			0	0
101.00	TOTAL DIRECT AND ALLOCATED EXPENSES	\$ 8,353,442	\$ 8,353,714	\$ 272

(To DPNF Sch 1)

\* From Schedule 8, line 44 plus line 45.





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

**Provider Name:**  
**ST. JUDE MEDICAL CENTER**

**Fiscal Period Ended:**  
**JUNE 30, 2011**

**Provider NPI:**  
**NOT MEDI-CAL CERTIFIED**

<b>COL.</b>	<b>COST CENTER</b>	<b>AUDITED CAP RELATED * (COL 1)</b>	<b>AUDITED SAL &amp; EMP BENEFITS * (COL 2)</b>
1.00	Capital Related Costs-Buildings and Fixtures	\$ 71,388	\$ N/A
2.00	Capital Related Costs-Movable Equipment	4,052	N/A
3.00	Other Capital Related Costs	0	N/A
3.01		0	N/A
3.02		0	N/A
3.03		0	N/A
3.04		0	N/A
3.05		0	N/A
3.06		0	N/A
3.07		0	N/A
3.08		0	N/A
3.09		0	N/A
4.00	Employee Benefits	772	218,734
5.01	Communications	65	2,009
5.02	Data Processing	185	179
5.03	Purchasing, Receiving and Store	0	0
5.04	Admitting	661	41,828
5.05	Cashiering/AR	640	18,885
5.06		0	0
5.07		0	0
5.08		0	0
5.00	Administrative and General	41,083	141,758
6.00	Maintenance and Repairs	1,703	28,391
7.00	Operation of Plant	43,456	40,031
8.00	Laundry and Linen Service	0	0
9.00	Housekeeping	2,222	58,349
10.00	Dietary	7,914	175,917
11.00	Cafeteria	4,273	84,953
12.00	Maintenance of Personnel	0	0
13.00	Nursing Administration	11,071	198,770
14.00	Central Services and Supply	0	0
15.00	Pharmacy	19	918
16.00	Medical Records and Library	2,354	81,899
17.00	Social Service	3,135	54,103
18.00	Other General Service (specify)	0	0
19.00	Nonphysician Anesthetists	0	0
20.00	Nursing School	0	0
21.00	Intern & Res. Service-Salary & Fringes (Approved)	0	0
22.00	Intern & Res. Other Program Costs (Approved)	0	0
23.00	Paramedical Ed. Program (specify)	0	0
23.01		0	0
23.02		0	0
101	<b>TOTAL ALLOCATED INDIRECT EXPENSES</b>	<b>\$ 194,994</b>	<b>\$ 1,146,726</b>

\* These amounts include both Skilled Nursing Facility expenses,  
line 44 and Nursing Facility expenses, line 45.

(To DPNF SCH 1)











Provider Name:  
ST. JUDE MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2011

TRIAL BALANCE EXPENSES	ALLOC COST 3.09	EMPLOYEE BENEFITS 4.00	COMMUNICA 5.01	DATA PROCESSING 5.02	PURCH,RECE AND STORE 5.03	ADMITTING 5.04	CASHIERING AND AR 5.05	ALLOC COST 5.06	ALLOC COST 5.07	ALLOC COST 5.08	ACCUMULATE COST	ADMINIS- TRATIVE & GENERAL 5.00
105.00 Kidney Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
106.00 Heart Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
107.00 Liver Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
108.00 Lung Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
109.00 Pancreas Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
110.00 Intestinal Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
111.00 Islet Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
112.00 Other Organ Acquisition (specify)	0	0	0	0	0	0	0	0	0	0	0	0
113.00 Interest Expense	0	0	0	0	0	0	0	0	0	0	0	0
114.00 Utilization Review-SNF	0	0	0	0	0	0	0	0	0	0	0	0
115.00 Ambulatory Surgical Center (Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
116.00 Hospice	0	0	0	0	0	0	0	0	0	0	0	0
117.00 Other Special Purpose (specify)	0	0	0	0	0	0	0	0	0	0	0	0
190.00 Gift, Flower, Coffee Shop, & Canteen	0	0	0	0	0	0	0	0	0	0	0	0
194.00 Other Nonreimbursable Cost Center	0	75,677	177,729	0	0	0	0	0	0	0	2,920,713	385,100
194.04 PR/Marketing	0	13,734	4,481	0	0	0	0	0	0	0	1,903,379	250,963
194.05 Nurse Advice Line	0	63,530	53,900	0	0	0	0	0	0	0	1,792,254	236,311
194.06 Non Patient Meals	0	0	0	0	0	0	0	0	0	0	0	0
193.02	0	0	0	0	0	0	0	0	0	0	0	0
193.03	0	0	0	0	0	0	0	0	0	0	0	0
193.04	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	<u>0</u>	<u>8,920,344</u>	<u>936,859</u>	<u>6,624,797</u>	<u>1,399,954</u>	<u>4,292,713</u>	<u>7,060,947</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>386,637,447</u>	<u>45,040,106</u>





Provider Name:  
ST. JUDE MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2011

TRIAL BALANCE EXPENSES	MAINT & REPAIR 6.00	OPERATION OF PLANT 7.00	LAUNDRY & LINEN 8.00	HOUSEKEEP 9.00	DIETARY 10.00	CAFETERIA 11.00	MAINT OF PERSONNEL 12.00	NURSING ADMIN 13.00	CENTRAL SERVICE & SUPPLY 14.00	PHARMACY 15.00	MEDICAL RECORDS & LIBRARY 16.00	SOCIAL SERVICE 17.00
105.00 Kidney Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
106.00 Heart Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
107.00 Liver Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
108.00 Lung Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
109.00 Pancreas Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
110.00 Intestinal Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
111.00 Islet Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
112.00 Other Organ Acquisition (specify)	0	0	0	0	0	0	0	0	0	0	0	0
113.00 Interest Expense	0	0	0	0	0	0	0	0	0	0	0	0
114.00 Utilization Review-SNF	0	0	0	0	0	0	0	0	0	0	0	0
115.00 Ambulatory Surgical Center (Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
116.00 Hospice	0	0	0	0	0	0	0	0	0	0	0	0
117.00 Other Special Purpose (specify)	0	0	0	0	0	0	0	0	0	0	0	0
190.00 Gift, Flower, Coffee Shop, & Canteen	0	0	991	0	0	0	0	0	0	0	0	0
194.00 Other Nonreimbursable Cost Center	277,125	492,200	0	187,722	0	86,589	0	50,846	0	235,167	0	0
194.04 PR/Marketing	9,847	17,489	0	6,670	0	5,671	0	0	0	0	0	0
194.05 Nurse Advice Line	34,149	60,652	0	23,132	0	35,026	0	140,637	0	0	0	0
194.06 Non Patient Meals	0	0	0	0	288,654	0	0	0	0	0	0	0
193.02	0	0	0	0	0	0	0	0	0	0	0	0
193.03	0	0	0	0	0	0	0	0	0	0	0	0
193.04	0	0	0	0	0	0	0	0	0	0	0	0
	0											
TOTAL	<u>14,736,485</u>	<u>16,939,243</u>	<u>1,174,972</u>	<u>6,382,167</u>	<u>5,902,186</u>	<u>4,333,392</u>	<u>0</u>	<u>9,872,098</u>	<u>3,273,423</u>	<u>10,818,839</u>	<u>18,302,276</u>	<u>644,450</u>





Provider Name:  
ST. JUDE MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2011

TRIAL BALANCE EXPENSES	OTHER GEN	NONPHYSICIAN	NURSING	I & R SVC	I&R OTHER	PARAMEDICAL	ALLOC	ALLOC	SUBTOTAL	POST	TOTAL
	SVC (SPECIFIC) 18.00	ANESTHETIST 19.00	SCHOOL 20.00	SAL & BENEFITS 21.00	PROGRAM COSTS 22.00	EDUCATION PROGRAM 23.00	COST 23.01	COST 23.02	24.00	STEP-DOWN ADJUSTMENT 25.00 (Adj. 2)	COST 26.00
105.00 Kidney Acquisition	0	0	0	0	0	0	0	0	0		0
106.00 Heart Acquisition	0	0	0	0	0	0	0	0	0		0
107.00 Liver Acquisition	0	0	0	0	0	0	0	0	0		0
108.00 Lung Acquisition	0	0	0	0	0	0	0	0	0		0
109.00 Pancreas Acquisition	0	0	0	0	0	0	0	0	0		0
110.00 Intestinal Acquisition	0	0	0	0	0	0	0	0	0		0
111.00 Islet Acquisition	0	0	0	0	0	0	0	0	0		0
112.00 Other Organ Acquisition (specify)	0	0	0	0	0	0	0	0	0		0
113.00 Interest Expense	0	0	0	0	0	0	0	0	0		0
114.00 Utilization Review-SNF	0	0	0	0	0	0	0	0	0		0
115.00 Ambulatory Surgical Center (Distinct Part)	0	0	0	0	0	0	0	0	0		0
116.00 Hospice	0	0	0	0	0	0	0	0	0		0
117.00 Other Special Purpose (specify)	0	0	0	0	0	0	0	0	0		0
190.00 Gift, Flower, Coffee Shop, & Canteen	0	0	0	0	0	0	0	0	991		991
194.00 Other Nonreimbursable Cost Center	0	0	0	0	0	0	0	0	4,635,463		4,635,463
194.04 PR/Marketing	0	0	0	0	0	0	0	0	2,194,019		2,194,019
194.05 Nurse Advice Line	0	0	0	0	0	0	0	0	2,322,162		2,322,162
194.06 Non Patient Meals	0	0	0	0	0	0	0	0	288,654		288,654
193.02	0	0	0	0	0	0	0	0	0		0
193.03	0	0	0	0	0	0	0	0	0		0
193.04	0	0	0	0	0	0	0	0	0		0
<b>TOTAL</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>386,637,447</u>	<u>0</u>	<u>386,637,447</u>







Provider Name:  
ST. JUDE MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2011

	EMP BENE (GROSS SALARIES) 4.00 (Adj) (Adj)	COMMU (PHONE CHARGES) 5.01 (Adj) (Adj)	DATA PROCES (TOT IP&OP CHARGES) 5.02 (Adj) (Adj)	PURCHASE AND STORE (COST SUPPL) 5.03 (Adj) (Adj)	ADMITTING (IP CHARGES) 5.04 (Adj) (Adj)	CASHIERING (TOT IP&OP CHARGES) 5.05 (Adj) (Adj)	STAT 5.06 (Adj) (Adj)	STAT 5.07 (Adj) (Adj)	STAT 5.08 (Adj) (Adj)	RECON- CILIATION	ADM & GEN (ACCUM COST) 5.00	MANT & REPAIRS (SQ FT) 6.00 (Adj) (Adj)
<b>GENERAL SERVICE COST CENTERS</b>												
1.00	Capital Related Costs-Buildings and Fixtures											
2.00	Capital Related Costs-Movable Equipment											
3.00	Other Capital Related Costs											
3.01												
3.02												
3.03												
3.04												
3.05												
3.06												
3.07												
3.08												
3.09												
4.00	Employee Benefits											
5.01	318,881											
5.02		26,158										
5.03	724,906	6,329										
5.04	2,586,897	1,169		483								
5.05	2,029,543	941		5								
5.06												
5.07												
5.08												
5.00	7,794,382	76,556		4,440								
6.00	1,800,890	103,089		136						13,019,805		
7.00	969,461	4,009		23,230						10,372,482	346,365	
8.00	136,157									1,038,097		
9.00	2,597,759	4,963		7,002						4,656,193	7,705	
10.00	2,574,728	1,494		1,423						4,771,194	9,682	
11.00	802,786	893								322,986	5,249	
12.00										0		
13.00	4,641,337	11,099		43,837						7,504,974	24,141	
14.00	793,514			413,688						2,689,818	3,483	
15.00	4,251,654	998		653,932						8,394,049	2,305	
16.00	8,103,764	13,474								15,205,851	14,584	
17.00	336,862	159								468,584	1,890	
18.00	Other General Service (specify)											
19.00	Nonphysician Anesthetists											
20.00	Nursing School											
21.00	Intern & Res. Service-Salary & Fringes (Approved)											
22.00	Intern & Res. Other Program Costs (Approved)											
23.00	Paramedical Ed. Program (specify)											
23.01												
23.02												
<b>INPATIENT ROUTINE COST CENTERS</b>												
30.00	24,575,908	5,364	130,259,697		130,259,697	130,259,697				37,931,872	84,602	
31.00	13,533,452	2,043	70,251,310		70,251,310	70,251,310				21,929,100	36,404	
32.01	2,242,082	767	14,595,480		14,595,480	14,595,480				3,760,041	4,701	
33.00	Burn Intensive Care Unit											
34.00	Surgical Intensive Care Unit											
35.00	Other Special Care (specify)											
40.00	Subprovider - IPF											
41.00	3,318,195	1,610	21,500,377		21,500,377	21,500,377				5,231,300	20,762	
42.00	Subprovider (specify)											
43.00	1,235,713	695	9,006,285		9,006,285	9,006,285				1,965,728	9,249	
44.00	4,053,640	2,584	14,342,461		14,342,461	14,342,461				5,851,215	12,152	
45.00	Nursing Facility											
46.00	Other Long Term Care											
47.00												



Provider Name:  
ST. JUDE MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2011

	EMP BENE (GROSS SALARIES) 4.00 (Adj) (Adj)	COMMU (PHONE CHARGES) 5.01 (Adj) (Adj)	DATA PROCES (TOT IP&OP CHARGES) 5.02 (Adj) (Adj)	PURCHASE AND STORE (COST SUPPL) 5.03 (Adj) (Adj)	ADMITTING (IP CHARGES) 5.04 (Adj) (Adj)	CASHIERING (TOT IP&OP CHARGES) 5.05 (Adj) (Adj)	STAT 5.06 (Adj) (Adj)	STAT 5.07 (Adj) (Adj)	STAT 5.08 (Adj) (Adj)	RECON- CILIATION	ADM & GEN (ACCUM COST) 5.00	MANT & REPAIRS (SQ FT) 6.00 (Adj) (Adj)
105.00	Kidney Acquisition										0	
106.00	Heart Acquisition										0	
107.00	Liver Acquisition										0	
108.00	Lung Acquisition										0	
109.00	Pancreas Acquisition										0	
110.00	Intestinal Acquisition										0	
111.00	Islet Acquisition										0	
112.00	Other Organ Acquisition (specify)										0	
113.00	Interest Expense										0	
114.00	Utilization Review-SNF										0	
115.00	Ambulatory Surgical Center (Distinct Part)										0	
116.00	Hospice										0	
117.00	Other Special Purpose (specify)										0	
190.00	Gift, Flower, Coffee Shop, & Canteen										0	
194.00	Other Nonreimbursable Cost Center	1,397,540	82,019							2,920,713	18,462	
194.04	PR/Marketing	253,626	2,068							1,903,379	656	
194.05	Nurse Advice Line	1,173,210	24,874							1,792,254	2,275	
194.06	Non Patient Meals										0	
193.02											0	
193.03											0	
193.04											0	
	TOTAL	164,732,818	432,344	1,625,078,965	2,337,383	935,259,315	1,625,078,965	0	0	0	341,597,341	981,741
	COST TO BE ALLOCATED	8,920,344	936,859	6,624,797	1,399,954	4,292,713	7,060,947	0	0	0	45,040,106	14,736,485
	UNIT COST MULTIPLIER - SCH 8	0.054150	2.166929	0.004077	0.598941	0.004590	0.004345	0.000000	0.000000	0.000000	0.131851	15.010563

Provider Name:  
ST. JUDE MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2011

	OPER PLANT (SQ FT)	LAUNDRY & LINEN (LB LNDRY)	HOUSE-KEEPING (SQ FT)	DIETARY (MEALS SERVED)	CAFETERIA (MEALS SERVED)	MANT OF PERSONNEL	NURSING ADMIN (NURSE HR)	CENT SERV & SUPPLY (COST SUPPL)	PHARMACY (COST REQUIS)	MED REC (TOT IP&OP CHARGES)	SOC SERV (TIME SPENT)	OTHER SVC (TIME SPENT)
	7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	15.00	16.00	17.00	18.00
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
<b>GENERAL SERVICE COST CENTERS</b>												
1.00	Capital Related Costs-Buildings and Fixtures											
2.00	Capital Related Costs-Movable Equipment											
3.00	Other Capital Related Costs											
3.01												
3.02												
3.03												
3.04												
3.05												
3.06												
3.07												
3.08												
3.09												
4.00	Employee Benefits											
5.01	Communications											
5.02	Data Processing											
5.03	Purchasing, Receiving and Store											
5.04	Admitting											
5.05	Cashiering/AR											
5.06												
5.07												
5.08												
5.00	Administrative and General											
6.00	Maintenance and Repairs											
7.00	Operation of Plant											
8.00	Laundry and Linen Service											
9.00	Housekeeping	7,705	3,992									
10.00	Dietary	9,682		9,682								
11.00	Cafeteria	5,249		5,249	989,616							
12.00	Maintenance of Personnel											
13.00	Nursing Administration	24,141		24,141		5,294						
14.00	Central Services and Supply	3,483		3,483		2,031						
15.00	Pharmacy	2,305		2,305		1,559		653,932				
16.00	Medical Records and Library	14,584		14,584		11,596	383					
17.00	Social Service	1,890		1,890		676						
18.00	Other General Service (specify)											
19.00	Nonphysician Anesthetists											
20.00	Nursing School											
21.00	Intern & Res. Service-Salary & Fringes (Approved)											
22.00	Intern & Res. Other Program Costs (Approved)											
23.00	Paramedical Ed. Program (specify)											
23.01												
23.02												
<b>INPATIENT ROUTINE COST CENTERS</b>												
30.00	Adults & Pediatrics (Gen Routine)	84,602		84,602	343,186	34,465	20,461		16,806	130,259,697	56,890	
31.00	Intensive Care Unit	36,404		36,404	13,834	14,236	10,536		7,473	70,251,310	3,440	
32.01	Neonatal Intensive Care Unit	4,701		4,701		2,087	1,909			14,595,480	2,342	
33.00	Burn Intensive Care Unit											
34.00	Surgical Intensive Care Unit											
35.00	Other Special Care (specify)											
40.00	Subprovider - IPF											
41.00	Subprovider - IRF	20,762		20,762	61,691	4,420	2,389		3,291	21,500,377	7,670	
42.00	Subprovider (specify)											
43.00	Nursery	9,249		9,249		1,406	1,026		1,198	9,006,285	4,259	
44.00	Medicare Certified Nursing Facility	12,152		12,152	94,829	5,628	2,339		1,147	14,342,461	11,790	
45.00	Nursing Facility											
46.00	Other Long Term Care											
47.00												



STATE OF CALIFORNIA

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

SCHEDULE 9.2

Provider Name:  
ST. JUDE MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2011

	OPER PLANT (SQ FT)	LAUNDRY & LINEN (LB LNDRY)	HOUSE-KEEPING (SQ FT)	DIETARY (MEALS SERVED)	CAFETERIA (MEALS SERVED)	MANT OF PERSONNEL	NURSING ADMIN (NURSE HR)	CENT SERV & SUPPLY (COST SUPPL)	PHARMACY (COST REQUIS)	MED REC (TOT IP&OP CHARGES)	SOC SERV (TIME SPENT)	OTHER SVC (TIME SPENT)
	7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	15.00	16.00	17.00	18.00
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
105.00 Kidney Acquisition												
106.00 Heart Acquisition												
107.00 Liver Acquisition												
108.00 Lung Acquisition												
109.00 Pancreas Acquisition												
110.00 Intestinal Acquisition												
111.00 Islet Acquisition												
112.00 Other Organ Acquisition (specify)												
113.00 Interest Expense												
114.00 Utilization Review-SNF												
115.00 Ambulatory Surgical Center (Distinct Part)												
116.00 Hospice												
117.00 Other Special Purpose (specify)												
190.00 Gift, Flower, Coffee Shop, & Canteen		5										
194.00 Other Nonreimbursable Cost Center	18,462		18,462		3,634		329		145,016			
194.04 PR/Marketing	656		656		238							
194.05 Nurse Advice Line	2,275		2,275		1,470		910					
194.06 Non Patient Meals				77,294								
193.02												
193.03												
193.04												
TOTAL	635,376	5,930	627,671	1,580,450	181,865	0	63,878	1,843,139	6,671,448	1,625,078,965	86,391	0
COST TO BE ALLOCATED	16,939,243	1,174,972	6,382,167	5,902,186	4,333,392	0	9,872,098	3,273,423	10,818,839	18,302,276	644,450	0
UNIT COST MULTIPLIER - SCH 8	26.660187	198.140227	10.168014	3.734497	23.827522	0.000000	154.546135	1.776004	1.621663	0.011262	7.459690	0.000000

Provider Name:  
ST. JUDE MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2011

	NONPHY- SICIAN ANE	NURSING SCHOOL	I&R SVC&SAL	I&R OTHER PROG (ASG TIME)	PARAMEDICAL ED. PROG (ASG TIME)	STAT	STAT
	19.00	20.00	21.00	22.00	23.00	23.01	23.02
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
<b>GENERAL SERVICE COST CENTERS</b>							
1.00	Capital Related Costs-Buildings and Fixtures						
2.00	Capital Related Costs-Movable Equipment						
3.00	Other Capital Related Costs						
3.01							
3.02							
3.03							
3.04							
3.05							
3.06							
3.07							
3.08							
3.09							
4.00	Employee Benefits						
5.01	Communications						
5.02	Data Processing						
5.03	Purchasing, Receiving and Store						
5.04	Admitting						
5.05	Cashiering/AR						
5.06							
5.07							
5.08							
5.00	Administrative and General						
6.00	Maintenance and Repairs						
7.00	Operation of Plant						
8.00	Laundry and Linen Service						
9.00	Housekeeping						
10.00	Dietary						
11.00	Cafeteria						
12.00	Maintenance of Personnel						
13.00	Nursing Administration						
14.00	Central Services and Supply						
15.00	Pharmacy						
16.00	Medical Records and Library						
17.00	Social Service						
18.00	Other General Service (specify)						
19.00	Nonphysician Anesthetists						
20.00	Nursing School						
21.00	Intern & Res. Service-Salary & Fringes (Approved)						
22.00	Intern & Res. Other Program Costs (Approved)						
23.00	Paramedical Ed. Program (specify)						
23.01							
23.02							
<b>INPATIENT ROUTINE COST CENTERS</b>							
30.00	Adults & Pediatrics (Gen Routine)						
31.00	Intensive Care Unit						
32.01	Neonatal Intensive Care Unit						
33.00	Burn Intensive Care Unit						
34.00	Surgical Intensive Care Unit						
35.00	Other Special Care (specify)						
40.00	Subprovider - IPF						
41.00	Subprovider - IRF						
42.00	Subprovider (specify)						
43.00	Nursery						
44.00	Medicare Certified Nursing Facility						
45.00	Nursing Facility						
46.00	Other Long Term Care						
47.00							

Provider Name:  
ST. JUDE MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2011

	NONPHY- SICIAN ANE	NURSING SCHOOL	I&R SVC&SAL	I&R OTHER PROG (ASG TIME)	PARAMEDICAL ED. PROG (ASG TIME)	STAT	STAT
	19.00	20.00	21.00	22.00	23.00	23.01	23.02
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
<b>ANCILLARY COST CENTERS</b>							
50.00	Operating Room						
51.00	Recovery Room						
52.00	Delivery Room and Labor Room						
53.00	Anesthesiology						
54.00	Radiology-Diagnostic						
55.00	Radiology-Therapeutic						
56.00	Radioisotope						
57.00	Computed Tomography (CT) Scan						
58.00	Magnetic Resonance Imaging (MRI)						
59.00	Cardiac Catheterization						
60.00	Laboratory						
60.01	Pathology Laboratory						
62.00	Whole Blood & Packed Red Blood Cells						
63.00	Blood Storing, Processing, and Trans.						
64.00	Intravenous Therapy						
65.00	Respiratory Therapy						
66.00	Physical Therapy						
67.00	Occupational Therapy						
68.00	Speech Pathology						
69.00	Electrocardiology						
70.00	Electroencephalography						
71.00	Medical Supplies Charged to Patients						
72.00	Implantable Devices Charged to Patients						
73.00	Drugs Charged to Patients						
74.00	Renal Dialysis						
75.00	ASC (Non-Distinct Part)						
76.00	Open MRI						
76.01	OP Surgery Center						
76.02	CT Scan						
76.03	Cardiac Cath Laboratory						
76.04	Ultrasound						
76.05	GI Laboratory						
76.06	Cardiac Rehab OP						
76.07	Diabetic Counsel						
76.09	Breast Center						
76.10	Endoscopy Center						
86.00							
87.00							
87.01							
88.00	Rural Health Clinic (RHC)						
89.00	Federally Qualified Health Center (FQHC)						
90.00	Clinic						
90.01	Chronic Pain Management						
91.00	Emergency						
92.01	Observation Beds - Distinct						
93.01							
93.02							
93.03							
93.04							
93.05							
<b>NONREIMBURSABLE COST CENTERS</b>							
94.00	Home Program Dialysis						
95.00	Ambulance Services						
96.00	Durable Medical Equipment-Rented						
97.00	Durable Medical Equipment-Sold						
98.00	Other Reimbursable (specify)						
99.00	Outpatient Rehabilitation Provider (specify)						
100.00	Intern-Resident Service (not appvd. tchn. prgm.)						
101.00	Home Health Agency						



## TRIAL BALANCE OF EXPENSES

Provider Name:  
ST. JUDE MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2011

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	<b>GENERAL SERVICE COST CENTERS</b>			
1.00	Capital Related Costs-Buildings and Fixtures	\$ 8,266,469	\$ 0	\$ 8,266,469
2.00	Capital Related Costs-Movable Equipment	469,260	0	469,260
3.00	Other Capital Related Costs		0	0
3.01			0	0
3.02			0	0
3.03			0	0
3.04			0	0
3.05			0	0
3.06			0	0
3.07			0	0
3.08			0	0
3.09			0	0
4.00	Employee Benefits	8,888,493	488	8,888,981
5.01	Communications	908,752	0	908,752
5.02	Data Processing	6,547,758	0	6,547,758
5.03	Purchasing, Receiving and Store	1,321,328	0	1,321,328
5.04	Admitting	4,107,259	0	4,107,259
5.05	Cashiering/AR	6,876,898	0	6,876,898
5.06			0	0
5.07			0	0
5.08			0	0
5.00	Administrative and General	42,054,526	0	42,054,526
6.00	Maintenance and Repairs	12,655,604	0	12,655,604
7.00	Operation of Plant	8,147,139	0	8,147,139
8.00	Laundry and Linen Service	1,030,724	0	1,030,724
9.00	Housekeeping	4,452,742	0	4,452,742
10.00	Dietary	4,567,576	0	4,567,576
11.00	Cafeteria	244,994	0	244,994
12.00	Maintenance of Personnel		0	0
13.00	Nursing Administration	7,053,469	0	7,053,469
14.00	Central Services and Supply	2,377,452	0	2,377,452
15.00	Pharmacy	7,755,682	0	7,755,682
16.00	Medical Records and Library	14,647,294	0	14,647,294
17.00	Social Service	435,926	2,339	438,265
18.00	Other General Service (specify)		0	0
19.00	Nonphysician Anesthetists		0	0
20.00	Nursing School		0	0
21.00	Intern & Res. Service-Salary & Fringes (Approved)		0	0
22.00	Intern & Res. Other Program Costs (Approved)		0	0
23.00	Paramedical Ed. Program (specify)		0	0
23.01			0	0
23.02			0	0
	<b>INPATIENT ROUTINE COST CENTERS</b>			
30.00	Adults & Pediatrics (Gen Routine)	34,362,652	6,722	34,369,374
31.00	Intensive Care Unit	20,046,386	5,377	20,051,763
32.01	Neonatal Intensive Care Unit	3,417,877	0	3,417,877
33.00	Burn Intensive Care Unit		0	0
34.00	Surgical Intensive Care Unit		0	0
35.00	Other Special Care (specify)		0	0
40.00	Subprovider - IPF		0	0
41.00	Subprovider - IRF	4,639,487	0	4,639,487
42.00	Subprovider (specify)		0	0
43.00	Nursery	1,722,705	0	1,722,705
44.00	Medicare Certified Nursing Facility	5,364,053	0	5,364,053
45.00	Nursing Facility		0	0
46.00	Other Long Term Care		0	0
47.00			0	0

## TRIAL BALANCE OF EXPENSES

Provider Name:  
ST. JUDE MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2011

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	<b>ANCILLARY COST CENTERS</b>			
50.00	Operating Room	\$ 33,821,227	\$ 0	\$ 33,821,227
51.00	Recovery Room	2,173,529	0	2,173,529
52.00	Delivery Room and Labor Room	6,008,472	5,377	6,013,849
53.00	Anesthesiology		0	0
54.00	Radiology-Diagnostic	3,068,618	0	3,068,618
55.00	Radiology-Therapeutic	2,501,333	0	2,501,333
56.00	Radioisotope	1,965,202	0	1,965,202
57.00	Computed Tomography (CT) Scan		0	0
58.00	Magnetic Resonance Imaging (MRI)		0	0
59.00	Cardiac Catheterization		0	0
60.00	Laboratory	11,957,260	1,523	11,958,783
60.01	Pathology Laboratory	1,020,531	0	1,020,531
62.00	Whole Blood & Packed Red Blood Cells		0	0
63.00	Blood Storing, Processing, and Trans.	4,083,631	0	4,083,631
64.00	Intravenous Therapy		0	0
65.00	Respiratory Therapy	6,147,447	0	6,147,447
66.00	Physical Therapy	13,250,178	0	13,250,178
67.00	Occupational Therapy	1,981,983	0	1,981,983
68.00	Speech Pathology	1,525,089	0	1,525,089
69.00	Electrocardiology	2,214,121	0	2,214,121
70.00	Electroencephalography	1,119,559	332	1,119,891
71.00	Medical Supplies Charged to Patients	636,427	0	636,427
72.00	Implantable Devices Charged to Patients		0	0
73.00	Drugs Charged to Patients	7,732,455	0	7,732,455
74.00	Renal Dialysis	1,574,448	0	1,574,448
75.00	ASC (Non-Distinct Part)		0	0
76.00	Open MRI	3,340,329	0	3,340,329
76.01	OP Surgery Center	15,281,851	1,285	15,283,136
76.02	CT Scan	2,905,368	0	2,905,368
76.03	Cardiac Cath Laboratory	15,671,211	1,344	15,672,555
76.04	Ultrasound	1,535,171	0	1,535,171
76.05	GI Laboratory	(12,394)	12,394	0
76.06	Cardiac Rehab OP	804,205	0	804,205
76.07	Diabetic Counsel	723,731	0	723,731
76.09	Breast Center	5,791,328	1,285	5,792,613
76.10	Endoscopy Center	5,533,600	3,095	5,536,695
86.00			0	0
87.00			0	0
87.01			0	0
88.00	Rural Health Clinic (RHC)		0	0
89.00	Federally Qualified Health Center (FQHC)		0	0
90.00	Clinic	986,907	0	986,907
90.01	Chronic Pain Management	1,264,857	0	1,264,857
91.00	Emergency	10,398,936	8,066	10,407,002
92.01	Observation Beds - Distinct	1,124,218	0	1,124,218
93.01			0	0
93.02			0	0
93.03			0	0
93.04			0	0
93.05			0	0
	<b>SUBTOTAL</b>	<b>\$ 380,493,333</b>	<b>\$ 49,627</b>	<b>\$ 380,542,960</b>
	<b>NONREIMBURSABLE COST CENTERS</b>			
94.00	Home Program Dialysis		0	0
95.00	Ambulance Services		0	0
96.00	Durable Medical Equipment-Rented		0	0
97.00	Durable Medical Equipment-Sold		0	0

## TRIAL BALANCE OF EXPENSES

Provider Name:  
ST. JUDE MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2011

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
98.00	Other Reimbursable (specify)		0	0
99.00	Outpatient Rehabilitation Provider (specify)		0	0
100.00	Intern-Resident Service (not appvd. tchnng. prgm.)		0	0
101.00	Home Health Agency		0	0
105.00	Kidney Acquisition		0	0
106.00	Heart Acquisition		0	0
107.00	Liver Acquisition		0	0
108.00	Lung Acquisition		0	0
109.00	Pancreas Acquisition		0	0
110.00	Intestinal Acquisition		0	0
111.00	Islet Acquisition		0	0
112.00	Other Organ Acquisition (specify)		0	0
113.00	Interest Expense		0	0
114.00	Utilization Review-SNF		0	0
115.00	Ambulatory Surgical Center (Distinct Part)		0	0
116.00	Hospice		0	0
117.00	Other Special Purpose (specify)		0	0
190.00	Gift, Flower, Coffee Shop, & Canteen		0	0
194.00	Other Nonreimbursable Cost Center	2,552,694	0	2,552,694
194.04	PR/Marketing	1,881,091	0	1,881,091
194.05	Nurse Advice Line	1,660,701	0	1,660,701
194.06	Non Patient Meals		0	0
193.02			0	0
193.03			0	0
193.04			0	0
	SUBTOTAL	\$ 6,094,486	\$ 0	\$ 6,094,486
200	TOTAL	\$ 386,587,819	\$ 49,627	\$ 386,637,446

(To Schedule 8)













Provider Name							Fiscal Period			Provider NPI		Adjustments
ST. JUDE MEDICAL CENTER							JULY 1, 2010 THROUGH JUNE 30, 2011			1891904942		9
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report												
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.						
<b><u>MEMORANDUM ADJUSTMENTS</u></b>												
1							The costs reported in Other Administrative, line 5.06, have been reclassified to the Administrative and General, line 5.00, for proper cost determination. This is in accordance with 42 CFR 413.20 and 413.24 / CMS Pub. 15 - 1, Sections 2300 and 2304.					
2							The Subprovider cost was reported in the cost report on Subprovider IRF line 41. The Subprovider cost after step-down will be combined with Adults and Pediatrics, on line 30. This is done in accordance with 42 CFR 413.20, 413.24 and 413.50 / CMS Pub. 15-1, Section 2336.1.					

Provider Name							Fiscal Period		Provider NPI		Adjustments
ST. JUDE MEDICAL CENTER							JULY 1, 2010 THROUGH JUNE 30, 2011		1891904942		9
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Audit Report	Cost Report									
		Work Sheet	Part	Title	Line	Col.					
<b>ADJUSTMENTS TO REPORTED COSTS</b>											
3	10A	A			4.00	7	Employee Benefits	\$8,888,493	\$488	\$8,888,981	
	10A	A			17.00	7	Social Service	435,926	2,339	438,265	
	10A	A			30.00	7	Adults and Pediatrics	34,362,652	6,722	34,369,374	
	10A	A			31.00	7	Intensive Care Unit	20,046,386	5,377	20,051,763	
	10A	A			52.00	7	Delivery Room and Labor Room	6,008,472	5,377	6,013,849	
	10A	A			60.00	7	Laboratory	11,957,260	1,523	11,958,783	
	10A	A			70.00	7	Electroencephalography	1,119,559	332	1,119,891	
	10A	A			76.01	7	OP Surgery Center	15,281,851	1,285	15,283,136	
	10A	A			76.03	7	Cardiac Cath Laboratory	15,671,211	1,344	15,672,555	
	10A	A			76.05	7	GI Laboratory	(12,394)	12,394	0	
	10A	A			76.09	7	Breast Center	5,791,328	1,285	5,792,613	
	10A	A			76.10	7	Endoscopy Center	5,533,600	3,095	5,536,695	
	10A	A			91.00	7	Emergency	10,398,936	8,066	10,407,002	
							To reverse depreciation expense adjustments that have been recorded twice. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				
4	Contract 3	E-3	VII	XIX	2.00	1	Medical and Other Services	\$1,522,927	(\$1,522,927)	\$0	
							To eliminate outpatient service costs not covered by inpatient services. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 51458.1				

Provider Name			Fiscal Period				Provider NPI		Adjustments	
ST. JUDE MEDICAL CENTER			JULY 1, 2010 THROUGH JUNE 30, 2011				1891904942		9	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report								
		Work Sheet	Part	Title	Line	Col.				
<b><u>ADJUSTMENT TO REPORTED PATIENT DAYS</u></b>										
5	Contract 4	D-1	I	XIX	1.00	1	Total Inpatient Days - Adults and Pediatrics	56,890	7,670	64,560
	Contract 4	D-1	I	XIX	4.00	1	Semi - Private Room Days - Adults and Pediatrics	56,890	7,670	64,560
	Contract 4A	S-3	I		17.00	8	Total Inpatient Days - Subprovider IRF	7,670	(7,670)	0
in conjunction with adjustment one. 42 CFR 413.20 and 413.50 / CMS Pub. 15-1, Section 2336.1										

Provider Name							Fiscal Period	Provider NPI		Adjustments
ST. JUDE MEDICAL CENTER							JULY 1, 2010 THROUGH JUNE 30, 2011	1891904942		9
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report								
		Work Sheet	Part	Title	Line	Col.				
<b>ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - CONTRACT</b>										
6	Contract 4	D-1	I	XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics	1,716	414	2,130
	Contract 4A	D-1	II	XIX	42.00	4	Medi-Cal Days - Nursery	246	(23)	223
	Contract 4A	D-1	II	XIX	43.00	4	Medi-Cal Days - Intensive Care Unit	50	289	339
	Contract 4A	D-1	II	XIX	44.01	4	Medi-Cal Days - Neonatal Intensive Care Unit	104	(2)	102
7	Contract 6	D-3		XIX	50.00	2	Medi-Cal Ancillary Charges - Operating Room	\$1,366,716	(\$238,535)	\$1,128,181
	Contract 6	D-3		XIX	51.00	2	Medi-Cal Ancillary Charges - Recovery Room	187,321	155,673	342,994
	Contract 6	D-3		XIX	52.00	2	Medi-Cal Ancillary Charges - Delivery Room and Labor Room	1,029,334	(421,826)	607,508
	Contract 6	D-3		XIX	54.00	2	Medi-Cal Ancillary Charges - Radiology - Diagnostic	268,145	301,750	569,895
	Contract 6	D-3		XIX	55.00	2	Medi-Cal Ancillary Charges - Radiology - Therapeutic	10,506	1,056	11,562
	Contract 6	D-3		XIX	56.00	2	Medi-Cal Ancillary Charges - Radioisotope	74,450	46,931	121,381
	Contract 6	D-3		XIX	60.00	2	Medi-Cal Ancillary Charges - Laboratory	1,539,323	997,188	2,536,511
	Contract 6	D-3		XIX	60.01	2	Medi-Cal Ancillary Charges - Pathological Lab	32,260	11,335	43,595
	Contract 6	D-3		XIX	63.00	2	Medi-Cal Ancillary Charges - Blood Storing, Processing and TRA	221,773	(44,847)	176,926
	Contract 6	D-3		XIX	65.00	2	Medi-Cal Ancillary Charges - Respiratory Therapy	1,837,855	(83,677)	1,754,178
	Contract 6	D-3		XIX	66.00	2	Medi-Cal Ancillary Charges - Physical Therapy	254,059	(9,670)	244,389
	Contract 6	D-3		XIX	67.00	2	Medi-Cal Ancillary Charges - Occupational Therapy	37,824	104,615	142,439
	Contract 6	D-3		XIX	68.00	2	Medi-Cal Ancillary Charges - Speech Pathology	55,549	112,225	167,774
	Contract 6	D-3		XIX	69.00	2	Medi-Cal Ancillary Charges - Electrocardiology	323,367	212,906	536,273
	Contract 6	D-3		XIX	70.00	2	Medi-Cal Ancillary Charges - Electroencephalography	11,911	23,869	35,780
	Contract 6	D-3		XIX	71.00	2	Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients	301,954	2,077,332	2,379,286
	Contract 6	D-3		XIX	73.00	2	Medi-Cal Ancillary Charges - Drugs Charged to Patients	4,265,198	2,066,819	6,332,017
	Contract 6	D-3		XIX	74.00	2	Medi-Cal Ancillary Charges - Renal Dialysis	102,390	(627)	101,763
	Contract 6	D-3		XIX	76.00	2	Medi-Cal Ancillary Charges - Open MRI	212,447	35,245	247,692
	Contract 6	D-3		XIX	76.02	2	Medi-Cal Ancillary Charges - CT Scan	645,705	552,087	1,197,792
	Contract 6	D-3		XIX	76.03	2	Medi-Cal Ancillary Charges - Cardiac Cath Lab	706,447	(283,748)	422,699
	Contract 6	D-3		XIX	76.04	2	Medi-Cal Ancillary Charges - Ultrasound	105,498	185,183	290,681
	Contract 6	D-3		XIX	76.07	2	Medi-Cal Ancillary Charges - Diabetic Counsel	65,042	(65,042)	0
	Contract 6	D-3		XIX	76.10	2	Medi-Cal Ancillary Charges - Endoscopy Center	175,782	(29,205)	146,577
	Contract 6	D-3		XIX	90.00	2	Medi-Cal Ancillary Charges - Clinic	13,892	(13,892)	0
	Contract 6	D-3		XIX	91.00	2	Medi-Cal Ancillary Charges - Emergency	459,214	525,001	984,215

- Continued on next page -

Provider Name				Fiscal Period				Provider NPI		Adjustments	
ST. JUDE MEDICAL CENTER				JULY 1, 2010 THROUGH JUNE 30, 2011				1891904942		9	
Report References				Explanation of Audit Adjustments				As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Audit Report	Cost Report									
		Work Sheet	Part	Title	Line	Col.					
<b>ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - CONTRACT</b>											
- Continued from previous page -											
	Contract 6	D-3		XIX	92.01	2	Medi-Cal Ancillary Charges - Observation Beds - Distinct	\$146,646	(\$146,646)	\$0	
	Contract 6	D-3		XIX	101.00	2	Medi-Cal Ancillary Charges - Total	14,450,608	6,071,500	20,522,108	
8	Contract 3	E-3	VII	XIX	32.00	1	Medi-Cal Patient and Third Party Liability	\$0	\$10,033	\$10,033	
	Contract 3	E-3	VII	XIX	33.00	1	Medi-Cal Coinsurance	0	155,495	155,495	
9	Contract 2	E-3	VII	XIX	8.00	1	Medi-Cal Routine Service Charges	\$6,903,316	\$2,254,743	\$9,158,059	
	Contract 2	E-3	VII	XIX	9.00	1	Medi-Cal Ancillary Service Charges	23,415,393	(2,893,285)	20,522,108	
To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary Payment Data: Service Period: July 1, 2010 through June 30, 2011 Payment Period: July 1, 2010 through June 30, 2013 Report Date: July 3, 2013 42 CFR 413.20, 413.24, 413.53, and 433.139 CMS Pub. 15-1, Sections 2304, 2404, and 2408 CCR, Title 22, Section 51541											