

**REPORT  
ON THE  
COST REPORT REVIEW**

**ST. JOSEPH HOSPITAL OF ORANGE  
ORANGE, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1912982216**

**FISCAL PERIOD ENDED  
JUNE 30, 2010**

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

**Section Chief: Margaret A. Varho  
Audit Supervisor: Henry Igboke  
Auditor: Huyen Stefan**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

Date: February 27, 2013

Curt Zimmer  
Executive Director Finance  
St. Joseph Hospital of Orange  
1100 West Stewart Drive  
Orange, CA 92863-5600

PROVIDER: ST. JOSEPH HOSPITAL - ORANGE  
NATIONAL PROVIDER IDENTIFIER (NPI) 1912982216  
FISCAL PERIOD ENDED JUNE 30, 2010

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

In our opinion, the audited combined settlement for the fiscal period due the State in the amount of \$27,186, and the audited costs presented in the Summary of Findings represent a proper determination in accordance with reimbursement principles of applicable programs.

This audit report includes the:

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

The audited settlement will be incorporated into a Statement of Account Status, which may reflect tentative retroactive adjustment determinations, payments from the provider, and other financial transactions initiated by the Department. The Statement of Account Status will be forwarded to the provider by the State's fiscal intermediary. Instructions regarding payment will be included with the Statement of Account status.

Curt Zimmer  
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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  
Office of Administrative Appeals and Hearings  
1029 J Street, Suite 200  
Sacramento, CA 95814-2878  
(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—Santa Ana at (714) 558-4434.

(Original signed by Margaret A. Varho)

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

Certified

**SUMMARY OF FINDINGS**

**Provider Name:**  
ST. JOSEPH HOSPITAL OF ORANGE

**Fiscal Period Ended:**  
JUNE 30, 2010

	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: 1912982216</b>		
Reported		\$ 12,516,153
Net Change		\$ (263,450)
Audited Cost		\$ 12,252,703
Audited Amount Due Provider (State)	\$ (27,186)	
<b>5. Distinct Part Nursing Facility (DPNF 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>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>	\$ (27,186)	
<b>9. Total Medi-Cal Cost</b>		\$ 12,252,703

**SUMMARY OF FINDINGS**

**Provider Name:**  
**ST. JOSEPH HOSPITAL OF ORANGE**

**Fiscal Period Ended:**  
**JUNE 30, 2010**

	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 Due Provider - (Lines 10 through 15)</b>	\$ 0	
<b>17. Total Combined Audited Settlement Due Provider (State/CMSP/RHC) - (Line 8 + Line 16)</b>	\$ (27,186)	

## COMPUTATION OF MEDI-CAL CONTRACT COST

Provider Name:  
ST. JOSEPH HOSPITAL OF ORANGE

Fiscal Period Ended:  
JUNE 30, 2010

Provider NPI:  
1912982216

		REPORTED	AUDITED
1.	Net Cost of Covered Services Rendered to Medi-Cal Patients (Contract Sch 3)	\$ 12,516,153	\$ 12,252,703
2.	Excess Reasonable Cost Over Charges (Contract Sch 2)	\$ 0	\$ 0
3.	Medi-Cal Inpatient Hospital Based Physician Services	\$ 0	N/A
4.		\$ 0	\$ 0
5.	Subtotal (Sum of Lines 1 through 4)	\$ 12,516,153	\$ 12,252,703
6.		\$ 0	\$ 0
7.		\$ 0	\$ 0
8.	Total Medi-Cal Cost (Sum of Lines 5 through 7)	\$ 12,516,153	\$ 12,252,703
		(To Summary of Findings)	
9.	Medi-Cal Overpayments (Adj 12)	\$ 0	\$ (27,186)
10.	Medi-Cal Credit Balances (Adj )	\$ 0	\$ 0
11.		\$ 0	\$ 0
12.		\$ 0	\$ 0
13.	TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ 0	\$ (27,186)
		(To Summary of Findings)	

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

**Provider Name:**  
**ST. JOSEPH HOSPITAL OF ORANGE**

**Fiscal Period Ended:**  
**JUNE 30, 2010**

**Provider NPI:**  
**1912982216**

	REPORTED	AUDITED
<b>REASONABLE COST OF MEDI-CAL INPATIENT SERVICES</b>		
1. Cost of Covered Services (Contract Sch 3)	\$ <u>12,516,153</u>	\$ <u>12,289,055</u>
<b>CHARGES FOR MEDI-CAL INPATIENT SERVICES</b>		
2. Inpatient Routine Service Charges (Adj 10)	\$ <u>11,219,947</u>	\$ <u>11,470,616</u>
3. Inpatient Ancillary Service Charges (Adj 10)	\$ <u>27,923,693</u>	\$ <u>28,952,732</u>
4. Total Charges - Medi-Cal Inpatient Services	\$ <u>39,143,640</u>	\$ <u>40,423,348</u>
5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ <u>26,627,487</u>	\$ <u>28,134,293</u>
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. JOSEPH HOSPITAL OF ORANGE**

**Fiscal Period Ended:**  
**JUNE 30, 2010**

**Provider NPI:**  
**1912982216**

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

REPORTED	AUDITED
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**INPATIENT DAYS**

1. Total Inpatient Days (include private & swing-bed) (Adj 6)	66,001	75,629
2. Inpatient Days (include private, exclude swing-bed)	66,001	75,629
3. Private Room Days (exclude swing-bed private room) (Adj 6)	66,001	75,629
4. Semi-Private Room Days (exclude swing-bed) (Adj )	0	0
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 8)	4,280	4,715

**SWING-BED ADJUSTMENT**

17. Medicare NF Swing-Bed Rates through Dec 31 (Adj )	\$ 0.00	\$ 0.00
18. Medicare NF Swing-Bed Rates after Dec 31 (Adj )	\$ 0.00	\$ 0.00
19. Medi-Cal NF Swing-Bed Rates through July 31 (Adj )	\$ 0.00	\$ 0.00
20. Medi-Cal NF Swing-Bed Rates after July 31 (Adj )	\$ 0.00	\$ 0.00
21. Total Routine Serv Cost (Sch 8, Line 25, Col 27)	\$ 86,678,599	\$ 97,079,408
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)	\$ 86,678,599	\$ 97,079,408

**PRIVATE ROOM DIFFERENTIAL ADJUSTMENT**

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges) (Adj )	\$ 172,737,403	\$ 172,737,403
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)	\$ 0.501794	\$ 0.562006
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)	\$ 86,678,599	\$ 97,079,408

**PROGRAM INPATIENT OPERATING COST**

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 1,313.29	\$ 1,283.63
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 5,620,881	\$ 6,052,315
40. Cost Applicable to Medi-Cal (Contract Sch 4A)	\$ 2,436,270	\$ 1,476,438
41. Cost Applicable to Medi-Cal (Contract Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39, 40 & 41)	\$ 8,057,151	\$ 7,528,753

(To Contract Sch 3)

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

**Provider Name:**  
**ST. JOSEPH HOSPITAL OF ORANGE**

**Fiscal Period Ended:**  
**JUNE 30, 2010**

**Provider NPI:**  
**1912982216**

<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 33, Col 27)	\$ 3,235,222	\$ 3,226,271
2. Total Inpatient Days (Adj )	10,108	10,108
3. Average Per Diem Cost	\$ 320.07	\$ 319.18
4. Medi-Cal Inpatient Days (Adj 8)	2,485	2,491
5. Cost Applicable to Medi-Cal	\$ 795,374	\$ 795,077
<b>INTENSIVE CARE UNIT</b>		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 8,013,081	\$ 7,989,981
7. Total Inpatient Days (Adj )	2,962	2,962
8. Average Per Diem Cost	\$ 2,705.29	\$ 2,697.50
9. Medi-Cal Inpatient Days (Adj 8)	418	56
10. Cost Applicable to Medi-Cal	\$ 1,130,811	\$ 151,060
<b>CORONARY CARE UNIT</b>		
11. Total Inpatient Routine Cost (Sch 8, Line 27, Col 27)	\$ 13,544,649	\$ 13,500,811
12. Total Inpatient Days (Adj )	4,939	4,939
13. Average Per Diem Cost	\$ 2,742.39	\$ 2,733.51
14. Medi-Cal Inpatient Days (Adj 8)	186	194
15. Cost Applicable to Medi-Cal	\$ 510,085	\$ 530,301
<b>NEONATAL INTENSIVE CARE UNIT</b>		
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
<b>SURGICAL INTENSIVE CARE UNIT</b>		
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
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)	\$ 2,436,270	\$ 1,476,438

(To Contract Sch 4)

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:  
ST. JOSEPH HOSPITAL OF ORANGE

Fiscal Period Ended:  
JUNE 30, 2010

Provider NPI:  
1912982216

SPECIAL CARE UNITS	REPORTED	AUDITED
SUBPROVIDER I		
1. Total Inpatient Routine Cost (Sch 8, Line 31, Col 27)	\$ 10,692,327	\$ 0
2. Total Inpatient Days (Adj 6)	9,628	0
3. Average Per Diem Cost	\$ 1,110.54	\$ 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
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)













Provider Name:  
ST. JOSEPH HOSPITAL OF ORANGE

Fiscal Period Ended:  
JUNE 30, 2010

	TRIAL BALANCE EXPENSES	ALLOC COST 4.08	EMPLOYEE BENEFITS 5.00	ALLOC COST 6.01	ALLOC COST 6.02	ALLOC COST 6.03	ALLOC COST 6.04	ALLOC COST 6.05	ALLOC COST 6.06	ALLOC COST 6.07	ALLOC COST 6.08	ACCUMULATE COST	ADMIN- TRATIVE & GENERAL 6.00
<b>ANCILLARY COST CENTERS</b>													
37.00	Operating Room	0	380,646	0	0	0	0	0	0	0	0	38,835,941	5,567,969
37.10	Surgicenter	0	248,417	0	0	0	0	0	0	0	0	17,567,143	2,518,628
38.00	Recovery Room	0	89,327	0	0	0	0	0	0	0	0	4,252,113	609,632
38.10	Recovery-Sjop	0	54,250	0	0	0	0	0	0	0	0	2,688,553	385,462
39.00	Delivery Room & Labor Room	0	201,165	0	0	0	0	0	0	0	0	10,665,318	1,529,103
41.00	Radiology - Diagnostic	0	526,310	0	0	0	0	0	0	0	0	32,800,587	4,702,671
42.00	Radiology - Therapeutic	0	81,462	0	0	0	0	0	0	0	0	4,986,133	714,870
43.00	Radioisotope	0	30,232	0	0	0	0	0	0	0	0	2,847,915	408,310
44.00	Laboratory	0	294,140	0	0	0	0	0	0	0	0	20,675,109	2,964,222
44.10	Endoscopy	0	85,359	0	0	0	0	0	0	0	0	5,116,726	733,593
46.00	Pathological Lab	0	0	0	0	0	0	0	0	0	0	0	0
46.30	Blood Clotting Factors Admin Co	0	0	0	0	0	0	0	0	0	0	0	0
47.00	Blood Storing, Processing & TRA	0	54,028	0	0	0	0	0	0	0	0	8,571,662	1,228,932
48.00	Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00	Respiratory Therapy	0	101,743	0	0	0	0	0	0	0	0	5,044,754	723,274
50.00	Physical Therapy	0	76,026	0	0	0	0	0	0	0	0	3,906,525	560,085
51.00	Occupational Therapy	0	74,265	0	0	0	0	0	0	0	0	3,225,337	462,422
52.00	Speech Pathology	0	4,551	0	0	0	0	0	0	0	0	182,610	26,181
53.00	Electrocardiology	0	112,433	0	0	0	0	0	0	0	0	5,803,895	832,113
54.00	Electroencephalography	0	14,519	0	0	0	0	0	0	0	0	850,140	121,886
55.00	Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0	1,262,815	181,052
55.30	Impl. Dev. Charged to Patient	0	0	0	0	0	0	0	0	0	0	46,181,153	6,621,063
56.00	Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	15,597,861	2,236,289
57.00	Renal Dialysis	0	215,746	0	0	0	0	0	0	0	0	12,425,630	1,781,482
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
60.20	Cancer Center	0	115,990	0	0	0	0	0	0	0	0	7,833,747	1,123,136
60.30	Diabetic/Nutrition	0	15,860	0	0	0	0	0	0	0	0	650,177	93,217
60.40	Wound Care	0	19,740	0	0	0	0	0	0	0	0	1,184,472	169,820
60.50	Rush Center-Outpatient	0	25,185	0	0	0	0	0	0	0	0	1,419,618	203,533
60.60	Sleep Center	0	18,107	0	0	0	0	0	0	0	0	974,274	139,683
61.00	Emergency	0	494,350	0	0	0	0	0	0	0	0	22,997,006	3,297,116
62.00	Observation Beds (Non-Distinct)	0	0	0	0	0	0	0	0	0	0	0	0
62.01	Observation Beds - Distinct	0	50,020	0	0	0	0	0	0	0	0	2,790,542	400,084
64.00	Home Program Dialysis	0	16,862	0	0	0	0	0	0	0	0	1,588,254	227,710
83.00	Kidney Acquisition	0	36,365	0	0	0	0	0	0	0	0	3,559,346	510,309
0.00		0	0	0	0	0	0	0	0	0	0	0	0
<b>NONREIMBURSABLE COST CENTER:</b>													
96.00	Gift, Flower, Coffee Shop & Canteen	0	606	0	0	0	0	0	0	0	0	47,686	6,837
98.00	Physicians' Private Offices	0	0	0	0	0	0	0	0	0	0	478,698	68,632
100.00	Fund Development	0	61,595	0	0	0	0	0	0	0	0	4,041,869	579,489
100.02	La Amistad	0	41,769	0	0	0	0	0	0	0	0	3,082,938	442,006
100.03	Other Non-Reimbursable	0	115,968	0	0	0	0	0	0	0	0	14,746,380	2,114,211
100.04	Physician Services	0	10,870	0	0	0	0	0	0	0	0	451,449	64,725
100.05	Care For The Poor	0	10,543	0	0	0	0	0	0	0	0	570,260	81,759
100.06	Community Health Education	0	42,178	0	0	0	0	0	0	0	0	2,371,836	340,054
100.07	Marketing and Public Relations	0	14,721	0	0	0	0	0	0	0	0	3,634,557	521,092
100.08	Unoccupied Space	0	0	0	0	0	0	0	0	0	0	2,908,422	416,985
100.09	Retail Pharmacy	0	17,643	0	0	0	0	0	0	0	0	3,167,831	454,177
100.12	Wellness Center	0	0	0	0	0	0	0	0	0	0	(27,517)	0
100.13	Meals on Wheels and Doctors Meals	0	23,031	0	0	0	0	0	0	0	0	744,924	106,801
0.00		0	0	0	0	0	0	0	0	0	0	0	0
TOTAL		0	6,941,599	0	0	0	0	0	0	0	0	545,551,803	68,412,188



Provider Name:  
ST. JOSEPH HOSPITAL OF ORANGE

Fiscal Period Ended:  
JUNE 30, 2010

TRIAL BALANCE EXPENSES	MAINT & REPAIRS 7.00	OPER PLANT 8.00	LAUNDRY & LINEN 9.00	HOUSEKEEP 10.00	DIETARY 11.00	CAFE 12.00	MAINT OF PERSONNEL 13.00	NURSING ADMIN 14.00	CENTRAL SERVICE & SUPPLY 15.00	PHARMACY 16.00	MEDICAL RECORDS & LIBRARY 17.00	SOCIAL SERVICE 18.00
<b>ANCILLARY COST CENTERS</b>												
37.00 Operating Room	1,179,289	1,387,763	0	870,435	0	185,097	0	589,390	1,475,204	85	933,043	0
37.10 Surgicenter	375,109	441,420	0	276,868	0	120,798	0	329,638	408,481	3,033	289,351	0
38.00 Recovery Room	159,485	187,678	0	117,716	0	43,437	0	195,719	9,067	872	79,657	0
38.10 Recovery-Sjop	134,898	158,745	0	99,568	0	26,380	0	118,195	2,317	52	41,699	0
39.00 Delivery Room & Labor Room	319,272	375,713	0	235,655	0	97,821	0	429,131	82,598	150	103,706	0
41.00 Radiology - Diagnostic	737,744	868,162	0	544,530	0	255,929	0	233,295	685,086	1,193	1,305,569	0
42.00 Radiology - Therapeutic	440,333	518,175	0	325,011	0	39,613	0	29,299	6,770	486	166,074	0
43.00 Radioisotope	205,517	241,848	0	151,692	0	14,701	0	0	3,437	484	124,711	0
44.00 Laboratory	367,954	433,001	0	271,588	0	143,031	0	0	7,253	528	780,441	0
44.10 Endoscopy	133,989	157,676	0	98,898	0	41,507	0	148,129	86,545	2,001	184,535	0
46.00 Pathological Lab	0	0	0	0	0	0	0	0	0	0	0	0
46.30 Blood Clotting Factors Admin Co	0	0	0	0	0	0	0	0	0	0	0	0
47.00 Blood Storing, Processing & TRA	44,480	52,343	0	32,831	0	26,272	0	17,051	659,722	43	101,618	0
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	8,044	9,466	0	5,937	0	49,475	0	4,152	70,082	0	223,727	0
50.00 Physical Therapy	137,661	161,997	0	101,608	0	36,969	0	22,886	2,966	124	71,007	0
51.00 Occupational Therapy	0	0	0	0	0	36,113	0	14,146	3,650	16	107,182	0
52.00 Speech Pathology	0	0	0	0	0	2,213	0	4,359	0	0	4,088	0
53.00 Electrocardiology	206,444	242,939	0	152,377	0	54,673	0	33,864	6,054	426	239,555	0
54.00 Electroencephalography	80,840	95,131	0	59,668	0	7,060	0	898	180	0	30,629	0
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	135,401	0	24,495	0
55.30 Impl. Dev. Charged to Patient	0	0	0	0	0	0	0	0	4,904,780	0	627,021	0
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	9,496,750	895,364	0
57.00 Renal Dialysis	470,656	553,858	0	347,392	0	104,911	0	315,292	115,897	16,772	250,334	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
60.20 Cancer Center	951,324	1,119,498	0	702,174	0	56,403	0	112,860	9,579	65	22,499	0
60.30 Diabetic/Nutrition	4,713	5,546	0	3,479	0	7,712	0	22,526	1,243	0	7,235	0
60.40 Wound Care	68,859	81,032	0	50,825	0	9,599	0	17,150	9,009	4,038	37,999	0
60.50 Rush Center-Outpatient	128,595	151,328	0	94,916	0	12,247	0	2,728	39	0	15,604	0
60.60 Sleep Center	43,723	51,452	0	32,272	0	8,805	0	0	1,707	5	22,210	0
61.00 Emergency	466,832	549,359	0	344,570	0	240,388	0	811,110	165,913	5,292	476,679	0
62.00 Observation Beds (Non-Distinct)	0	0	0	0	0	0	0	0	0	0	0	0
62.01 Observation Beds - Distinct	259,858	305,796	0	191,802	0	24,323	0	124,785	5,763	724	27,958	0
64.00 Home Program Dialysis	99,806	117,449	0	73,667	0	8,199	0	22,362	37,403	36	36,654	0
83.00 Kidney Acquisition	78,436	92,302	0	57,894	0	17,683	0	50,666	62,099	118	2,479	0
0.00	0	0	0	0	0	0	0	0	0	0	0	0
<b>NONREIMBURSABLE COST CENTER:</b>												
96.00 Gift, Flower, Coffee Shop & Canteen	2,328	2,740	0	1,718	0	295	0	0	0	0	0	0
98.00 Physicians' Private Offices	173,510	204,183	0	128,068	0	0	0	0	0	0	0	0
100.00 Fund Development	204,684	240,868	0	151,078	0	29,952	0	0	0	0	0	0
100.02 La Amistad	67,269	79,161	0	49,651	0	20,311	0	28,925	3,352	5,946	0	0
100.03 Other Non-Reimbursable	247,934	291,763	0	183,000	0	56,392	0	33,496	1,830	778	0	0
100.04 Physician Services	59,811	70,385	0	44,147	0	5,286	0	0	406	0	0	0
100.05 Care For The Poor	0	0	0	0	0	5,127	0	9,681	323	0	0	0
100.06 Community Health Education	85,856	101,034	0	63,370	0	20,510	0	35,619	2,754	3,293	0	0
100.07 Marketing and Public Relations	95,547	112,438	0	70,523	0	7,158	0	0	0	0	0	0
100.08 Unoccupied Space	0	0	0	0	0	0	0	0	0	0	0	0
100.09 Retail Pharmacy	14,555	17,128	0	10,743	0	8,579	0	0	5,162	0	0	0
100.12 Wellness Center	0	0	0	0	0	0	0	0	0	0	0	0
100.13 Meals on Wheels and Doctors Meals	0	0	0	0	0	11,200	0	0	0	0	0	0
0.00	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	<u>14,404,492</u>	<u>15,973,183</u>	<u>2,520,023</u>	<u>9,858,921</u>	<u>4,074,337</u>	<u>2,890,747</u>	<u>0</u>	<u>7,070,322</u>	<u>9,125,326</u>	<u>9,559,960</u>	<u>8,268,759</u>	<u>1,196,107</u>



Provider Name:  
ST. JOSEPH HOSPITAL OF ORANGE

Fiscal Period Ended:  
JUNE 30, 2010

	TRIAL BALANCE EXPENSES	ALLOC COST 19.00	ALLOC COST 19.02	ALLOC COST 19.03	NON-PHYSICIAN ANESTH 20.00	NURSING SCHOOL 21.00	INT & RES SALARY & FRINGES 22.00	INT & RES PROGRAM 23.00	PARAMED EDUCAT 24.00	SUBTOTAL 25.00	POST STEP-DOWN ADJUSTMENT (Adj 1) 26.00	TOTAL COST 27.00
<b>ANCILLARY COST CENTERS</b>												
37.00	Operating Room	0	0	0	0	0	0	0	0	51,024,216	(20,783,367)	30,240,849
37.10	Surgicenter	0	0	0	0	0	0	0	0	22,330,469	(5,410,205)	16,920,264
38.00	Recovery Room	0	0	0	0	0	0	0	0	5,655,375		5,655,375
38.10	Recovery-Sjop	0	0	0	0	0	0	0	0	3,655,867		3,655,867
39.00	Delivery Room & Labor Room	0	0	0	0	0	0	0	0	13,838,468	16,210	13,854,678
41.00	Radiology - Diagnostic	0	0	0	0	0	0	0	0	42,134,766	(12,533,342)	29,601,424
42.00	Radiology - Therapeutic	0	0	0	0	0	0	0	0	7,226,765	(303,326)	6,923,439
43.00	Radioisotope	0	0	0	0	0	0	0	0	3,998,614	(461,395)	3,537,219
44.00	Laboratory	0	0	0	0	0	0	0	0	25,643,127	(6,393,405)	19,249,722
44.10	Endoscopy	0	0	0	0	0	0	0	0	6,703,599	(510,495)	6,193,104
46.00	Pathological Lab	0	0	0	0	0	0	0	0	0		0
46.30	Blood Clotting Factors Admin Co	0	0	0	0	0	0	0	0	0		0
47.00	Blood Storing, Processing & TRA	0	0	0	0	0	0	0	0	10,734,954	(2,838,243)	7,896,711
48.00	Intravenous Therapy	0	0	0	0	0	0	0	0	0		0
49.00	Respiratory Therapy	0	0	0	0	0	0	0	0	6,138,912	(685,139)	5,453,773
50.00	Physical Therapy	0	0	0	0	0	0	0	0	5,001,828		5,001,828
51.00	Occupational Therapy	0	0	0	0	0	0	0	0	3,848,866		3,848,866
52.00	Speech Pathology	0	0	0	0	0	0	0	0	219,451		219,451
53.00	Electrocardiology	0	0	0	0	0	0	0	0	7,572,340	(917,251)	6,655,089
54.00	Electroencephalography	0	0	0	0	0	0	0	0	1,246,432	(51,882)	1,194,550
55.00	Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	1,603,764		1,603,764
55.30	Impl. Dev. Charged to Patient	0	0	0	0	0	0	0	0	58,334,018		58,334,018
56.00	Drugs Charged to Patients	0	0	0	0	0	0	0	0	28,226,264	(1,780,945)	26,445,319
57.00	Renal Dialysis	0	0	0	0	0	0	0	0	16,382,222	52,282	16,434,504
59.00		0	0	0	0	0	0	0	0	0		0
59.01		0	0	0	0	0	0	0	0	0		0
60.00	Clinic	0	0	0	0	0	0	0	0	0		0
60.20	Cancer Center	0	0	0	0	0	0	0	0	11,931,285	179,129	12,110,414
60.30	Diabetic/Nutrition	0	0	0	0	0	0	0	0	795,848	(145,131)	650,717
60.40	Wound Care	0	0	0	0	0	0	0	0	1,632,802	23,865	1,656,667
60.50	Rush Center-Outpatient	0	0	0	0	0	0	0	0	2,028,607	2,413	2,031,020
60.60	Sleep Center	0	0	0	0	0	0	0	0	1,274,131	15,444	1,289,575
61.00	Emergency	0	0	0	0	0	0	0	0	29,354,263	(9,048,901)	20,305,362
62.00	Observation Beds (Non-Distinct)	0	0	0	0	0	0	0	0	0		0
62.01	Observation Beds - Distinct	0	0	0	0	0	0	0	0	4,131,635		4,131,635
64.00	Home Program Dialysis	0	0	0	0	0	0	0	0	2,211,541		2,211,541
83.00	Kidney Acquisition	0	0	0	0	0	0	0	0	4,431,332		4,431,332
0.00		0	0	0	0	0	0	0	0	0		0
<b>NONREIMBURSABLE COST CENTER:</b>												
96.00	Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	61,604		61,604
98.00	Physicians' Private Offices	0	0	0	0	0	0	0	0	1,053,091		1,053,091
100.00	Fund Development	0	0	0	0	0	0	0	0	5,247,939		5,247,939
100.02	La Amistad	0	0	0	0	0	0	0	0	3,779,559		3,779,559
100.03	Other Non-Reimbursable	0	0	0	0	0	0	0	0	17,675,783		17,675,783
100.04	Physician Services	0	0	0	0	0	0	0	0	696,209		696,209
100.05	Care For The Poor	0	0	0	0	0	0	0	0	667,150		667,150
100.06	Community Health Education	0	0	0	0	0	0	0	0	3,024,326		3,024,326
100.07	Marketing and Public Relations	0	0	0	0	0	0	0	0	4,441,316		4,441,316
100.08	Unoccupied Space	0	0	0	0	0	0	0	0	3,325,407		3,325,407
100.09	Retail Pharmacy	0	0	0	0	0	0	0	0	3,678,177		3,678,177
100.12	Wellness Center	0	0	0	0	0	0	0	0	(27,517)		(27,517)
100.13	Meals on Wheels and Doctors Meals	0	0	0	0	0	0	0	0	862,925		862,925
0.00		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>83,624</u>	<u>(61,531,286)</u>	<u>484,020,517</u>







STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:  
ST. JOSEPH HOSPITAL OF ORANGE

Fiscal Period Ended:  
JUNE 30, 2010

	EMP BENE (GROSS SALARIES)	STAT 5.00 (Adj 5) (Adj)	STAT 6.01 (Adj) (Adj)	STAT 6.02 (Adj) (Adj)	STAT 6.03 (Adj) (Adj)	STAT 6.04 (Adj) (Adj)	STAT 6.05 (Adj) (Adj)	STAT 6.06 (Adj) (Adj)	STAT 6.07 (Adj) (Adj)	STAT 6.08 (Adj) (Adj)	ADM & GEN (ACCUM COST)	MAINT & REPAIRS (SQ FT) 7.00 (Adj) (Adj)
<b>ANCILLARY COST CENTERS</b>												
37.00	Operating Room	11,930,904									38,835,941	62,305
37.10	Surgicenter	7,786,335									17,567,143	19,818
38.00	Recovery Room	2,799,864									4,252,113	8,426
38.10	Recovery-Sjop	1,700,388									2,688,553	7,127
39.00	Delivery Room & Labor Room	6,305,290									10,665,318	16,868
41.00	Radiology - Diagnostic	16,496,574									32,800,587	38,977
42.00	Radiology - Therapeutic	2,553,327									4,986,133	23,264
43.00	Radioisotope	947,574									2,847,915	10,858
44.00	Laboratory	9,219,458									20,675,109	19,440
44.10	Endoscopy	2,675,461									5,116,726	7,079
46.00	Pathological Lab										0	
46.30	Blood Clotting Factors Admin Co										0	
47.00	Blood Storing, Processing & TRA	1,693,433									8,571,662	2,350
48.00	Intravenous Therapy										0	
49.00	Respiratory Therapy	3,189,023									5,044,754	425
50.00	Physical Therapy	2,382,937									3,906,525	7,273
51.00	Occupational Therapy	2,327,763									3,225,337	
52.00	Speech Pathology	142,642									182,610	
53.00	Electrocardiology	3,524,083									5,803,895	10,907
54.00	Electroencephalography	455,080									850,140	4,271
55.00	Medical Supplies Charged to Patients										1,262,815	
55.30	Impl. Dev. Charged to Patient										46,181,153	
56.00	Drugs Charged to Patients										15,597,861	
57.00	Renal Dialysis	6,762,291									12,425,630	24,866
59.00											0	
59.01											0	
60.00	Clinic										0	
60.20	Cancer Center	3,635,580									7,833,747	50,261
60.30	Diabetic/Nutrition	497,099									650,177	249
60.40	Wound Care	618,727									1,184,472	3,638
60.50	Rush Center-Outpatient	789,401									1,419,618	6,794
60.60	Sleep Center	567,545									974,274	2,310
61.00	Emergency	15,494,801									22,997,006	24,664
62.00	Observation Beds (Non-Distinct)										0	
62.01	Observation Beds - Distinct	1,567,817									2,790,542	13,729
64.00	Home Program Dialysis	528,504									1,588,254	5,273
83.00	Kidney Acquisition	1,139,803									3,559,346	4,144
0.00											0	
<b>NONREIMBURSABLE COST CENTERS</b>												
96.00	Gift, Flower, Coffee Shop & Canteen	19,001									47,686	123
98.00	Physicians' Private Offices										478,698	9,167
100.00	Fund Development	1,930,613									4,041,869	10,814
100.02	La Amistad	1,309,188									3,082,938	3,554
100.03	Other Non-Reimbursable	3,634,867									14,746,380	13,099
100.04	Physician Services	340,705									451,449	3,160
100.05	Care For The Poor	330,453									570,260	
100.06	Community Health Education	1,322,030									2,371,836	4,536
100.07	Marketing and Public Relations	461,418									3,634,557	5,048
100.08	Unoccupied Space										2,908,422	
100.09	Retail Pharmacy	553,013									3,167,831	769
100.12	Wellness Center										0	
100.13	Meals on Wheels and Doctors Meals	721,893									744,924	
0.00											0	
TOTAL		217,576,172	0	0	0	0	0	0	0	0	477,167,133	761,028
COST TO BE ALLOCATED		6,941,599	0	0	0	0	0	0	0	0	68,412,187	14,404,492
UNIT COST MULTIPLIER - SCH 8		0.031904	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.143372	18.927676



Provider Name:  
ST. JOSEPH HOSPITAL OF ORANGE

Fiscal Period Ended:  
JUNE 30, 2010

	OPER PLANT (SQ FT)	LAUNDRY & LINEN (PT DAYS)	HOUSE- KEEPING (SQ FT)	DIETARY (PT DAYS)	CAFETERIA (GROSS SALARIES)	MAINT OF PERSONNEL (# HOUSED)	NURSING ADMIN (NURSE HR)	CENT SERV & SUPPLY (CST REQ)	PHARMACY (COSTS REQUIS)	MED REC (GROSS REVENUE)	SOC SERV (PATIENT DAYS)	STAT (Adj)
	8.00 (Adj)	9.00 (Adj)	10.00 (Adj)	11.00 (Adj)	12.00 (Adj 5)	13.00 (Adj)	14.00 (Adj)	15.00 (Adj)	16.00 (Adj)	17.00 (Adj)	18.00 (Adj)	19.00 (Adj)
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
<b>ANCILLARY COST CENTERS</b>												
37.00	Operating Room	62,305		62,305	11,930,904		6,053,234	13,889,846	140	219,696,080		
37.10	Surgicenter	19,818		19,818	7,786,335		3,385,494	3,846,067	4,981	68,131,163		
38.00	Recovery Room	8,426		8,426	2,799,864		2,010,104	85,368	1,432	18,756,079		
38.10	Recovery-Sjop	7,127		7,127	1,700,388		1,213,901	21,816	85	9,818,424		
39.00	Delivery Room & Labor Room	16,868		16,868	6,305,290		4,407,327	777,708	247	24,418,747		
41.00	Radiology - Diagnostic	38,977		38,977	16,496,574		2,396,015	6,450,458	1,959	307,411,901		
42.00	Radiology - Therapeutic	23,264		23,264	2,553,327		300,915	63,745	799	39,104,214		
43.00	Radioisotope	10,858		10,858	947,574			32,361	795	29,364,662		
44.00	Laboratory	19,440		19,440	9,219,458			68,290	867	183,764,274		
44.10	Endoscopy	7,079		7,079	2,675,461		1,521,340	814,869	3,287	43,451,027		
46.00	Pathological Lab											
46.30	Blood Clotting Factors Admin Co											
47.00	Blood Storing, Processing & TRA	2,350		2,350	1,693,433		175,123	6,211,639	70	23,927,061		
48.00	Intravenous Therapy											
49.00	Respiratory Therapy	425		425	3,189,023		42,646	659,862		52,679,157		
50.00	Physical Therapy	7,273		7,273	2,382,937		235,052	27,929	204	16,719,545		
51.00	Occupational Therapy				2,327,763		145,282	34,367	26	25,237,224		
52.00	Speech Pathology				142,642		44,766			962,565		
53.00	Electrocardiology	10,907		10,907	3,524,083		347,792	57,003	700	56,406,090		
54.00	Electroencephalography	4,271		4,271	455,080		9,219	1,695		7,211,922		
55.00	Medical Supplies Charged to Patients							1,274,877		5,767,737		
55.30	Impl. Dev. Charged to Patient							46,181,153		147,639,717		
56.00	Drugs Charged to Patients								15,597,861	210,824,128		
57.00	Renal Dialysis	24,866		24,866	6,762,291		3,238,161	1,091,229	27,547	58,944,117		
59.00												
59.01												
60.00	Clinic											
60.20	Cancer Center	50,261		50,261	3,635,580		1,159,108	90,195	106	5,297,720		
60.30	Diabetic/Nutrition	249		249	497,099		231,345	11,706		1,703,525		
60.40	Wound Care	3,638		3,638	618,727		176,132	84,820	6,632	8,947,326		
60.50	Rush Center-Outpatient	6,794		6,794	789,401		28,022	364		3,674,130		
60.60	Sleep Center	2,310		2,310	567,545			16,073	8	5,229,630		
61.00	Emergency	24,664		24,664	15,494,801		8,330,377	1,562,157	8,691	112,239,789		
62.00	Observation Beds (Non-Distinct)											
62.01	Observation Beds - Distinct	13,729		13,729	1,567,817		1,281,588	54,262	1,189	6,582,982		
64.00	Home Program Dialysis	5,273		5,273	528,504		229,669	352,173	59	8,630,553		
83.00	Kidney Acquisition	4,144		4,144	1,139,803		520,353	584,696	193	583,678		
0.00												
<b>NONREIMBURSABLE COST CENTERS</b>												
96.00	Gift, Flower, Coffee Shop & Canteen	123		123	19,001							
98.00	Physicians' Private Offices	9,167		9,167								
100.00	Fund Development	10,814		10,814	1,930,613							
100.02	La Amistad	3,554		3,554	1,309,188		297,074	31,564	9,766			
100.03	Other Non-Reimbursable	13,099		13,099	3,634,867		344,018	17,227	1,277			
100.04	Physician Services	3,160		3,160	340,705			3,823				
100.05	Care For The Poor				330,453		99,430	3,044				
100.06	Community Health Education	4,536		4,536	1,322,030		365,819	25,933	5,408			
100.07	Marketing and Public Relations	5,048		5,048	461,418			1				
100.08	Unoccupied Space											
100.09	Retail Pharmacy	769		769	553,013			48,606				
100.12	Wellness Center											
100.13	Meals on Wheels and Doctors Meals				721,893							
0.00												
TOTAL	717,132	92,367	705,693	82,259	186,330,577	0	72,614,641	85,919,864	15,701,680	1,946,978,489	82,259	0
COST TO BE ALLOCATED	15,973,183	2,520,023	9,858,921	4,074,337	2,890,747	0	7,070,322	9,125,326	9,559,960	8,268,760	1,196,107	0
UNIT COST MULTIPLIER - SCH 8	22.273700	27.282719	13.970552	49.530593	0.015514	0.000000	0.097368	0.106207	0.608850	0.004247	14.540748	0.000000

Provider Name:  
ST. JOSEPH HOSPITAL OF ORANGE

Fiscal Period Ended:  
JUNE 30, 2010

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)
(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
<b>GENERAL SERVICE COST CENTERS</b>						
1.00	Old Cap Rel Costs-Bldg & Fixtures					
2.00	Old Cap Rel Costs-Movable Equipment					
3.00	New Cap Rel Costs-Bldg & Fixtures					
4.00	New Cap Rel Costs-Movable Equipment					
4.01						
4.02						
4.03						
4.04						
4.05						
4.06						
4.07						
4.08						
5.00	Employee Benefits					
6.01	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 & 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	Clinical Pastoral Education					
<b>INPATIENT ROUTINE COST CENTERS</b>						
25.00	Adults & Pediatrics (Gen Routine)					64,730
26.00	Intensive Care Unit					2,962
27.00	Coronary Care Unit					4,939
28.00	Neonatal Intensive Care Unit					
29.00	Surgical Intensive Care					
30.00						
31.00	Subprovider I					9,628
32.00						
33.00	Nursery					
34.00	Medicare Certified Nursing Facility					
35.00	Distinct Part Nursing Facility					
36.00	Adult Subacute Care Unit					
36.01	Subacute Care Unit II					
36.02	Transitional Care Unit					



## TRIAL BALANCE OF EXPENSES

Provider Name:  
ST. JOSEPH HOSPITAL OF ORANGE

Fiscal Period Ended:  
JUNE 30, 2010

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	<b>GENERAL SERVICE COST CENTERS</b>			
1.00	Old Cap Rel Costs-Bldg & Fixtures	\$	\$ 0	\$ 0
2.00	Old Cap Rel Costs-Movable Equipment		0	0
3.00	New Cap Rel Costs-Bldg & Fixtures	30,458,727	0	30,458,727
4.00	New Cap Rel Costs-Movable Equipment	20,814,739	0	20,814,739
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	6,653,189	0	6,653,189
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	58,047,317	(444,116)	57,603,201
7.00	Maintenance and Repairs	11,422,533	0	11,422,533
8.00	Operation of Plant	10,868,956	0	10,868,956
9.00	Laundry and Linen Service	2,065,001	0	2,065,001
10.00	Housekeeping	7,631,284	0	7,631,284
11.00	Dietary	1,824,224	0	1,824,224
12.00	Cafeteria	3,216,305	(721,893)	2,494,412
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	4,974,930	0	4,974,930
15.00	Central Services & Supply	5,452,745	0	5,452,745
16.00	Pharmacy	7,403,073	0	7,403,073
17.00	Medical Records and Library	6,271,807	0	6,271,807
18.00	Social Service	998,940	0	998,940
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	Clinical Pastoral Education	13,460	0	13,460
	<b>INPATIENT ROUTINE COST CENTERS</b>			
25.00	Adults & Pediatrics (Gen Routine)	50,106,227	0	50,106,227
26.00	Intensive Care Unit	4,189,748	0	4,189,748
27.00	Coronary Care Unit	9,085,443	0	9,085,443
28.00	Neonatal Intensive Care Unit		0	0
29.00	Surgical Intensive Care		0	0
30.00			0	0
31.00	Subprovider I	6,739,605	0	6,739,605
32.00			0	0
33.00	Nursery	1,774,879	0	1,774,879
34.00	Medicare Certified Nursing Facility		0	0
35.00	Distinct Part Nursing Facility		0	0
36.00	Adult Subacute Care Unit		0	0
36.01	Subacute Care Unit II		0	0
36.02	Transitional Care Unit		0	0

## TRIAL BALANCE OF EXPENSES

Provider Name:  
ST. JOSEPH HOSPITAL OF ORANGE

Fiscal Period Ended:  
JUNE 30, 2010

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	<b>ANCILLARY COST CENTERS</b>			
37.00	Operating Room	\$ 35,201,744	\$ 0	\$ 35,201,744
37.10	Surgicenter	16,283,835	0	16,283,835
38.00	Recovery Room	3,722,782	0	3,722,782
38.10	Recovery-Sjop	2,262,133	0	2,262,133
39.00	Delivery Room & Labor Room	9,583,310	0	9,583,310
41.00	Radiology - Diagnostic	30,238,908	0	30,238,908
42.00	Radiology - Therapeutic	3,689,831	0	3,689,831
43.00	Radioisotope	2,250,681	0	2,250,681
44.00	Laboratory	19,292,736	73,082	19,365,818
44.10	Endoscopy	4,734,786	(73,082)	4,661,704
46.00	Pathological Lab		0	0
46.30	Blood Clotting Factors Admin Co		0	0
47.00	Blood Storing, Processing & TRA	8,394,918	0	8,394,918
48.00	Intravenous Therapy		0	0
49.00	Respiratory Therapy	4,920,817	0	4,920,817
50.00	Physical Therapy	3,450,705	0	3,450,705
51.00	Occupational Therapy	3,151,072	0	3,151,072
52.00	Speech Pathology	178,059	0	178,059
53.00	Electrocardiology	5,121,901	0	5,121,901
54.00	Electroencephalography	612,591	0	612,591
55.00	Medical Supplies Charged to Patients	1,262,815	0	1,262,815
55.30	Impl. Dev. Charged to Patient	46,181,153	0	46,181,153
56.00	Drugs Charged to Patients	15,597,861	0	15,597,861
57.00	Renal Dialysis	10,911,388	0	10,911,388
59.00			0	0
59.01			0	0
60.00	Clinic		0	0
60.20	Cancer Center	5,093,140	0	5,093,140
60.30	Diabetic/Nutrition	621,315	0	621,315
60.40	Wound Care	974,757	0	974,757
60.50	Rush Center-Outpatient	1,039,652	0	1,039,652
60.60	Sleep Center	835,539	0	835,539
61.00	Emergency	21,214,709	0	21,214,709
62.00	Observation Beds (Non-Distinct)		0	0
62.01	Observation Beds - Distinct	2,023,597	0	2,023,597
64.00	Home Program Dialysis	1,296,038	0	1,296,038
83.00	Kidney Acquisition	2,862,467	444,116	3,306,583
			0	0
	SUBTOTAL	\$ 513,018,372	\$ (721,893)	\$ 512,296,479
	<b>NONREIMBURSABLE COST CENTERS</b>			
96.00	Gift, Flower, Coffee Shop & Canteen	40,657	0	40,657
98.00	Physicians' Private Offices	0	0	0
100.00	Fund Development	3,415,570	0	3,415,570
100.02	La Amistad	2,855,580	0	2,855,580
100.03	Other Non-Reimbursable	13,946,386	0	13,946,386
100.04	Physician Services	275,565	0	275,565
100.05	Care For The Poor	559,717	0	559,717
100.06	Community Health Education	2,092,789	0	2,092,789
100.07	Marketing and Public Relations	3,356,231	0	3,356,231
100.08	Unoccupied Space	2,908,422	0	2,908,422
100.09	Retail Pharmacy	3,110,031	0	3,110,031
100.12	Wellness Center	(27,517)	0	(27,517)
100.13	Meals on Wheels and Doctors Meals	0	721,893	721,893
			0	0
100.99	SUBTOTAL	\$ 32,533,431	\$ 721,893	\$ 33,255,324
101	TOTAL	\$ 545,551,803	\$ 0	\$ 545,551,803

(To Schedule 8)



Provider Name:

Fiscal Period Ended:

ST. JOSEPH HOSPITAL OF ORANGE

JUNE 30, 2010

	TOTAL ADJ (Page 1 & 2)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ							
<b>ANCILLARY COST CENTERS</b>												
37.00 Operating Room	0											
37.10 Surgicenter	0											
38.00 Recovery Room	0											
38.10 Recovery-Sjop	0											
39.00 Delivery Room & Labor Room	0											
41.00 Radiology - Diagnostic	0											
42.00 Radiology - Therapeutic	0											
43.00 Radioisotope	0											
44.00 Laboratory	73,082		73,082									
44.10 Endoscopy	(73,082)		(73,082)									
46.00 Pathological Lab	0											
46.30 Blood Clotting Factors Admin Co	0											
47.00 Blood Storing, Processing & TRA	0											
48.00 Intravenous Therapy	0											
49.00 Respiratory Therapy	0											
50.00 Physical Therapy	0											
51.00 Occupational Therapy	0											
52.00 Speech Pathology	0											
53.00 Electrocardiology	0											
54.00 Electroencephalography	0											
55.00 Medical Supplies Charged to Patients	0											
55.30 Impl. Dev. Charged to Patient	0											
56.00 Drugs Charged to Patients	0											
57.00 Renal Dialysis	0											
59.00	0											
59.01	0											
60.00 Clinic	0											
60.20 Cancer Center	0											
60.30 Diabetic/Nutrition	0											
60.40 Wound Care	0											
60.50 Rush Center-Outpatient	0											
60.60 Sleep Center	0											
61.00 Emergency	0											
62.00 Observation Beds (Non-Distinct)	0											
62.01 Observation Beds - Distinct	0											
64.00 Home Program Dialysis	0											
83.00 Kidney Acquisition	444,116	444,116										
0.00	0											
<b>NONREIMBURSABLE COST CENTERS</b>												
96.00 Gift, Flower, Coffee Shop & Canteen	0											
98.00 Physicians' Private Offices	0											
100.00 Fund Development	0											
100.02 La Amistad	0											
100.03 Other Non-Reimbursable	0											
100.04 Physician Services	0											
100.05 Care For The Poor	0											
100.06 Community Health Education	0											
100.07 Marketing and Public Relations	0											
100.08 Unoccupied Space	0											
100.09 Retail Pharmacy	0											
100.12 Wellness Center	0											
100.13 Meals on Wheels and Doctors Meals	721,893			721,893								
0.00	0											
101.00 TOTAL	\$0	0	0	0	0	0	0	0	0	0	0	0





Provider Name							Fiscal Period			Provider NPI		Adjustments
ST. JOSEPH HOSPITAL - ORANGE							JULY 1, 2009 THROUGH JUNE 30, 2010			1912982216		12
Report References												
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
		Work Sheet	Part	Title	Line	Col.						
<b><u>MEMORANDUM ADJUSTMENT</u></b>												
1	8	N/A					The Subprovider cost was reported in the cost report on Subprovider line 31.00. Subprovider cost after step-down will be combined with Adults and Pediatrics on line 25.00. 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. JOSEPH HOSPITAL - ORANGE			JULY 1, 2009 THROUGH JUNE 30, 2010				1912982216		12	
Report References										
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
		Work Sheet	Part	Title	Line	Col.				
<b><u>RECLASSIFICATIONS OF REPORTED COSTS</u></b>										
2	10A	A		6.00	7	Administrative and General	\$58,047,317	(\$444,116)	\$57,603,201	
	10A	A		83.00	7	Kidney Acquisition	2,862,467	444,116	3,306,583	
To reverse the provider's reclassification of post transplant costs to administrative. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2302.4, 2302.8, 2302.9, 2302.10 and 2304										
3	10A	A		44.00	7	Laboratory	\$19,292,736	\$73,082	\$19,365,818	
	10A	A		44.10	7	Endoscopy	4,734,786	(73,082)	4,661,704	
To correct the provider's reclassification of implant expenses to the proper cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304										
4	10A	A		12.00	7	Cafeteria	\$3,216,305	(\$721,893)	\$2,494,412	
	10A	A		100.13	7	Meals on Wheels and Doctors Meals	0	721,893	721,893	
To reclassify doctor meals and meals on wheels expenses to a nonreimbursable cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2105.2, 2116,2300,2304, and 2328										

Provider Name							Fiscal Period			Provider NPI		Adjustments
ST. JOSEPH HOSPITAL - ORANGE							JULY 1, 2009 THROUGH JUNE 30, 2010			1912982216		12
Report References												
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
		Work Sheet	Part	Title	Line	Col.						
<b><u>ADJUSTMENT TO REPORTED STATISTICS</u></b>												
5	9	B-1			12.00	5	Cafeteria (Gross Salaries)	1,782,988	(721,893)	1,061,095		
	9	B-1			100.13	5,12	Meals on Wheels and Doctors Meals	0	721,893	721,893		
	9	B-1			12.00	12	Total - Gross Salaries	185,608,684	721,893	186,330,577		
							To reclassify gross salary statistics to a nonreimbursable cost center in conjunction with adjustment number four. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2308					

Provider Name							Fiscal Period		Provider NPI		Adjustments
ST. JOSEPH HOSPITAL - ORANGE							JULY 1, 2009 THROUGH JUNE 30, 2010		1912982216		12
Report References							Explanation of Audit Adjustments				
Adj. No.	Audit Report	Cost Report									
		Work Sheet	Part	Title	Line	Col.					
<b><u>ADJUSTMENT TO REPORTED PATIENT DAYS</u></b>											
6	Contract 4	D-1	I	XIX	1,4	1	Adults and Pediatrics - Inpatient Days	66,001	9,628	75,629	
	Contract 4B	D-1	I	XVIII	1,4	1	Subprovider - Inpatient Days	9,628	(9,628)	0	
							To reclassify Subprovider total inpatient days to Adults and Pediatrics in conjunction with adjustment number one. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Section 2336.1				

Provider Name							Fiscal Period		Provider NPI		Adjustments
ST. JOSEPH HOSPITAL - ORANGE							JULY 1, 2009 THROUGH JUNE 30, 2010		1912982216		12
Report References											
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
		Work Sheet	Part	Title	Line	Col.					
<u>ADJUSTMENT TO REPORTED TOTAL CHARGES</u>											
7	Contract 5	C	I		62.00	8	Observation Beds (Non-Distinct)	\$2,555,671	(\$2,555,671)	\$0	
	Contract 5	Not Report			83.00	8	Kidney Acquisitions	0	583,678	583,678	
							To adjust total charges to agree with the provider's Trial Balance.				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2300 and 2304				

Provider Name							Fiscal Period	Provider NPI		Adjustments
ST. JOSEPH HOSPITAL - ORANGE							JULY 1, 2009 THROUGH JUNE 30, 2010	1912982216		12
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</b>										
8	Contract 4	D-1	I	XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics	4,280	435	4,715
	Contract 4A	D-1	II	XIX	42.00	4	Medi-Cal Days - Nursery	2,485	6	2,491
	Contract 4A	D-1	II	XIX	43.00	4	Medi-Cal Days - Intensive Care Unit	418	(362)	56
	Contract 4A	D-1	II	XIX	44.00	4	Medi-Cal Days - Coronary Care Unit	186	8	194
9	Contract 6	D-4		XIX	37.00	2	Medi-Cal Ancillary Charges - Operating Room	\$3,468,914	\$513,486	\$3,982,400
	Contract 6	D-4		XIX	37.10	2	Medi-Cal Ancillary Charges - Surgicenter	31,825	(31,825)	0
	Contract 6	D-4		XIX	38.00	2	Medi-Cal Ancillary Charges - Recovering Room	237,196	28,217	265,413
	Contract 6	D-4		XIX	38.10	2	Medi-Cal Ancillary Charges - Recovery-Sjop	994	(994)	0
	Contract 6	D-4		XIX	39.00	2	Medi-Cal Ancillary Charges - Delivery Room and Labor Room	1,585,808	1,891	1,587,699
	Contract 6	D-4		XIX	41.00	2	Medi-Cal Ancillary Charges - Radiology - Diagnostic	3,079,731	(511,594)	2,568,137
	Contract 6	D-4		XIX	43.00	2	Medi-Cal Ancillary Charges - Radioisotope	140,372	7,735	148,107
	Contract 6	D-4		XIX	44.00	2	Medi-Cal Ancillary Charges - Laboratory	5,374,648	878,823	6,253,471
	Contract 6	D-4		XIX	44.10	2	Medi-Cal Ancillary Charges - Endoscopy	152,397	(31,119)	121,278
	Contract 6	D-4		XIX	47.00	2	Medi-Cal Ancillary Charges - Blood Storing, Processing & TRA	638,981	(385,878)	253,103
	Contract 6	D-4		XIX	49.00	2	Medi-Cal Ancillary Charges - Respiratory Therapy	1,775,070	(972,632)	802,438
	Contract 6	D-4		XIX	50.00	2	Medi-Cal Ancillary Charges - Physical Therapy	160,507	(90,181)	70,326
	Contract 6	D-4		XIX	51.00	2	Medi-Cal Ancillary Charges - Occupational Therapy	38,006	1,537	39,543
	Contract 6	D-4		XIX	52.00	2	Medi-Cal Ancillary Charges - Speech Pathology	5,544	6,260	11,804
	Contract 6	D-4		XIX	53.00	2	Medi-Cal Ancillary Charges - Electrocardiology	701,549	342,556	1,044,105
	Contract 6	D-4		XIX	54.00	2	Medi-Cal Ancillary Charges - Electroencephalography	41,756	(35,552)	6,204
	Contract 6	D-4		XIX	55.00	2	Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients	204,908	1,692,715	1,897,623
	Contract 6	D-4		XIX	55.30	2	Medi-Cal Ancillary Charges - Implant Dev. Charged to Patient	503,045	3,883	506,928
	Contract 6	D-4		XIX	56.00	2	Medi-Cal Ancillary Charges - Drugs Charged to Patients	8,735,501	(357,965)	8,377,536
	Contract 6	D-4		XIX	57.00	2	Medi-Cal Ancillary Charges - Renal Dialysis	116,139	(7,800)	108,339
	Contract 6	D-4		XIX	60.20	2	Medi-Cal Ancillary Charges - Cancer Center	441	(441)	0
	Contract 6	D-4		XIX	61.00	2	Medi-Cal Ancillary Charges - Emergency	898,967	(21,836)	877,131
	Contract 6	D-4		XIX	62.01	2	Medi-Cal Ancillary Charges - Observation Beds - Distinct	247	(247)	0
	Contract 6	D-4		XIX	101.00	2	Medi-Cal Ancillary Charges - Total	27,923,693	1,029,039	28,952,732
10	Contract 2	E-3	III	XIX	10.00	1	Medi-Cal Routine Service Charges	\$11,219,947	\$250,669	\$ 11,470,616
	Contract 2	E-3	III	XIX	11.00	1	Medi-Cal Ancillary Service Charges	27,923,693	1,029,039	28,952,732

-Continued on next page-

Provider Name							Fiscal Period			Provider NPI		Adjustments
ST. JOSEPH HOSPITAL - ORANGE							JULY 1, 2009 THROUGH JUNE 30, 2010			1912982216		12
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>ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA</b>												
-Continued from previous page-												
11	3	E-3	III	XIX	33.00	1	Medi-Cal Deductibles	\$0	\$27,791	\$27,791		
	3	E-3	III	XIX	36.00	1	Medi-Cal Other Coverage	0	8,561	8,561		
<p style="text-align: center;">To adjust Medi-Cal Settlement Data to agree with the following                      Fiscal Intermediary Payment Data:                      Service Period: <b>July 1, 2009</b> through <b>June 30, 2010</b>                      Payment Period: <b>July 1, 2009</b> through <b>June 15, 2012</b>                      Report Date: <b>June 18, 2012</b>                      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</p>												

Provider Name			Fiscal Period				Provider NPI		Adjustments
ST. JOSEPH HOSPITAL - ORANGE			JULY 1, 2009 THROUGH JUNE 30, 2010				1912982216		12
Report References			Explanation of Audit Adjustments				As Reported	Increase (Decrease)	As Adjusted
Cost Report									
Adj. No.	Audit Report	Work Sheet							
<u>ADJUSTMENT TO OTHER MATTERS</u>									
12	Contract 1	Not Reported	Overpayment 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				\$0	\$27,186	\$27,186