

**REPORT
ON THE
COST REPORT REVIEW**

**HOAG MEMORIAL HOSPITAL PRESBYTERIAN
NEWPORT BEACH, CALIFORNIA
PROVIDER NUMBERS: ZZT30224F
NATIONAL PROVIDER IDENTIFIER: 1518951300**

**FISCAL PERIOD ENDED
SEPTEMBER 30, 2008**

**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: Nhung Tran**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

Date: March 29, 2012

Bonny Shum, Controller
Hoag Memorial Hospital Presbyterian
500 Superior Avenue, Suite 200
Newport Beach, CA 92663

PROVIDER: HOAG MEMMORIAL HOSPITAL PRESBYTERIAN
PROVIDER NO. ZZT30224F
NATIONAL PROVIDER IDENTIFIER 1518951300
FISCAL PERIOD ENDED SEPTEMBER 30, 2008

We have examined the provider's Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the audited combined settlement for the fiscal period due the Provider in the amount of \$599,785 presented in the Summary of Findings represent a proper determination in accordance with the reimbursement principles of applicable programs.

This audit report includes the:

1. Summary of Findings
2. Computation of Medi Cal Reimbursement Settlement (NONCONTRACT Schedules)
3. Audit Adjustments Schedule
4. Computation of Medi-Cal Reimbursement Settlement (AB 5 and AB 1183 – Summary of Reductions)

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.

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

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

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

Chief
Office of Administrative Appeals and Hearings
1029 J Street, Suite 200
Sacramento, CA 95814-2878
(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.

Bonny Shum
Page 3

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

cc: Derek F. Petrak, Consultant
Petrak & Associates. Inc.
2255 Morello Avenue, Suite 201
Pleasant Hill, CA 94523

SUMMARY OF FINDINGS

Provider Name:
HOAG MEMORIAL HOSPITAL PRESBYTERIAN

Fiscal Period Ended:
SEPTEMBER 30, 2008

	SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1) Provider No. ZZT 30224F		
Reported	\$ 799,001	
Net Change	\$ (199,216)	
Audited Amount Due Provider (State)	\$ 599,785	
2. Subprovider I (SCHEDULE 1-1) Provider No.		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
3. Subprovider II (SCHEDULE 1-2) Provider No.		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
4. Medi-Cal Contract Cost (CONTRACT SCH 1) Provider No.		
Reported		\$ 0
Net Change		\$ 0
Audited Cost		\$ 0
Audited Amount Due Provider (State)	\$ 0	
5. Distinct Part Nursing Facility (DPNF SCH 1) Provider No.		
Reported		\$ 0.00
Net Change		\$ 0.00
Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)	\$ 0	
6. Distinct Part Nursing Facility (DPNF SCH 1-1) Provider No.		
Reported		\$ 0.00
Net Change		\$ 0.00
Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)	\$ 0	
7. Adult Subacute (ADULT SUBACUTE SCH 1) Provider No.		
Reported		\$ 0.00
Net Change		\$ 0.00
Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)	\$ 0	
8. Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7)	\$ 599,785	
9. Total Medi-Cal Cost		\$ 0

SUMMARY OF FINDINGS

Provider Name:
HOAG MEMORIAL HOSPITAL PRESBYTERIAN

Fiscal Period Ended:
SEPTEMBER 30, 2008

		SETTLEMENT	COST
10. Subacute (SUBACUTE SCH 1-1) Provider No.	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
11. Rural Health Clinic (RHC SCH 1) Provider No.	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
12. Rural Health Clinic (RHC 95-210 SCH 1) Provider No.	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
13. Rural Health Clinic (RHC 95-210 SCH 1-1) Provider No.	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
14. County Medical Services Program (CMSP SCH 1) Provider No.	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
15. Transitional Care (TC SCH 1) Provider No.	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
16. Total Other Settlement Due Provider - (Lines 10 through 15)		\$ 0	
17. Total Combined Audited Settlement Due Provider (State/CMSP/RHC) - (Line 8 + Line 16)		\$ 599,785	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
HOAG MEMORIAL HOSPITAL PRESBYTERIAN

Fiscal Period Ended:
SEPTEMBER 30, 2008

Provider No.
ZZT 30224F

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ 4,421,829	\$ 5,495,900
2. Excess Reasonable Cost Over Charges (Schedule 2)	\$ 0	\$ 0
3. Medi-Cal Inpatient Hospital Based Physician Services	\$ 0	N/A
4.	\$ 0	\$ 0
5. TOTAL COST-Reimbursable to Provider (Lines 1 through 4)	\$ 4,421,829	\$ 5,495,900
6. Interim Payments (Adj 33)	\$ (3,622,828)	\$ (4,767,874)
7. Balance Due Provider (State)	\$ 799,001	\$ 728,026
8. Duplicate Payments (Adj)	\$ 0	\$ 0
9. AB 5 and AB1183 - Summary of Reductions (Schedule A)	\$ 0	\$ (128,241)
10.	\$ 0	\$ 0
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ 799,001	\$ 599,785
	(To Summary of Findings)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT
AB 5 and AB 1183 - SUMMARY OF REDUCTIONS

Provider Name:
HOAG MEMORIAL HOSPITAL PRESBYTERIAN

Fiscal Period Ended:
SEPTEMBER 30, 2008

Provider No.
ZZT 30224F

1.	10% Reduction to Noncontract Services for 07/01/08 Through 9/30/08 (SCHEDULE A-1)	\$ <u>128,241</u>
2.	Reduction to Noncontract Services for 10/01/08 Through 04/05/09 (SCHEDULE A-2)	<u> </u>
3.	10% Reduction to Noncontract Services for 04/06/09 Through 04/12/11 (SCHEDULE A-3)	<u> </u>
4.	10% Reduction to HFPAs < 3 Hospitals for 07/01/08 Through 04/12/11 (SCHEDULE A-4)	<u> </u>
5.	10% Reduction to Rural Health Hospitals for 07/01/08 Through 10/31/08 (SCHEDULE A-5)	<u> </u>
6.	10% Reduction to Rural Health Hospitals for 07/01/09 Through 02/23/10 (SCHEDULE A-6)	<u> </u>
7.	Total Noncontract AB 5 AND AB 1183 Reductions	\$ <u>128,241</u> (To Schedule 1, Line 9)

COMPUTATION OF LESSER OF
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:
HOAG MEMORIAL HOSPITAL PRESBYTERIANFiscal Period Ended:
SEPTEMBER 30, 2008Provider No.
ZZT 30224F

	REPORTED	AUDITED
REASONABLE COST OF MEDI-CAL INPATIENT SERVICES		
1. Cost of Covered Services (Schedule 3)	\$ <u>4,435,312</u>	\$ <u>5,525,029</u>
CHARGES FOR MEDI-CAL INPATIENT SERVICES		
2. Inpatient Routine Service Charges (Adj 31)	\$ <u>1,269,476</u>	\$ <u>1,499,105</u>
3. Inpatient Ancillary Service Charges (Adj 31)	\$ <u>6,093,276</u>	\$ <u>8,249,221</u>
4. Total Charges - Medi-Cal Inpatient Services	\$ <u>7,362,752</u>	\$ <u>9,748,326</u>
5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ <u>2,927,441</u>	\$ <u>4,223,297</u>
6. Excess of Reasonable Cost Over Customary Charges (Line 1 minus Line 4)	\$ <u>0</u>	\$ <u>0</u>
	(To Schedule 1)	

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

COMPUTATION OF
MEDI-CAL NET COSTS OF COVERED SERVICES

Provider Name:
HOAG MEMORIAL HOSPITAL PRESBYTERIAN

Fiscal Period Ended:
SEPTEMBER 30, 2008

Provider No.
ZZT 30224F

	REPORTED	AUDITED
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ 1,827,677	\$ 2,352,699
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ 2,607,635	\$ 3,172,330
3. Medi-Cal Inpatient Hospital Based Physician for Intern and Resident Services (Sch)	\$ 0	\$ 0
4.	\$ 0	\$ 0
5.	\$ 0	\$ 0
6. SUBTOTAL (Sum of Lines 1 through 5)	\$ 4,435,312	\$ 5,525,029
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	\$ (See Schedule 1)	\$ 0
8. SUBTOTAL	\$ 4,435,312	\$ 5,525,029 (To Schedule 2)
9. Coinsurance (Adj 32)	\$ 0	\$ (11,663)
10. Patient and Third Party Liability (Adj 32)	\$ (13,483)	\$ (17,466)
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ 4,421,829	\$ 5,495,900 (To Schedule 1)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
HOAG MEMORIAL HOSPITAL PRESBYTERIANFiscal Period Ended:
SEPTEMBER 30, 2008Provider No.
ZZT 30224F

GENERAL SERVICE UNIT NET OF SWING-BED COSTS

INPATIENT DAYS

	REPORTED	AUDITED
1. Total Inpatient Days (include private & swing-bed) (Adj 28)	112,893	115,013
2. Inpatient Days (include private, exclude swing-bed)	112,893	115,013
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj 28)	112,893	115,013
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 29)	1,575	1,779

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)	\$ 113,608,735	\$ 112,281,145
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)	\$ 113,608,735	\$ 112,281,145

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 171,094,275	\$ 171,094,275
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 171,094,275	\$ 171,094,275
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 0.664012	\$ 0.656253
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)	\$ 1,515.54	\$ 1,487.61
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)	\$ 113,608,735	\$ 112,281,145

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 1,006.34	\$ 976.25
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 1,584,986	\$ 1,736,749
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 1,022,649	\$ 1,435,581
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 2,607,635	\$ 3,172,330

(To Schedule 3)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
HOAG MEMORIAL HOSPITAL PRESBYTERIANFiscal Period Ended:
SEPTEMBER 30, 2008Provider No.
ZZT 30224F

	REPORTED	AUDITED
SPECIAL CARE AND/OR NURSERY UNITS		
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 10,680,483	\$ 10,539,119
2. Total Inpatient Days (Adj)	16,602	16,602
3. Average Per Diem Cost	\$ 643.33	\$ 634.81
4. Medi-Cal Inpatient Days (Adj 29)	878	903
5. Cost Applicable to Medi-Cal	\$ 564,844	\$ 573,233
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 14,984,897	\$ 14,767,935
7. Total Inpatient Days (Adj)	7,166	7,166
8. Average Per Diem Cost	\$ 2,091.11	\$ 2,060.83
9. Medi-Cal Inpatient Days (Adj 29)	47	124
10. Cost Applicable to Medi-Cal	\$ 98,282	\$ 255,543
CORONARY CARE UNIT		
11. Total Inpatient Routine Cost (Sch 8, Line 27, Col 27)	\$ 9,751,472	\$ 9,598,754
12. Total Inpatient Days (Adj)	3,529	3,529
13. Average Per Diem Cost	\$ 2,763.24	\$ 2,719.96
14. Medi-Cal Inpatient Days (Adj 29)	10	91
15. Cost Applicable to Medi-Cal	\$ 27,632	\$ 247,516
NEONATAL INTENSIVE CARE UNIT		
16. Total Inpatient Routine Cost (Sch 8, Line 28, Col 27)	\$ 5,604,889	\$ 5,534,809
17. Total Inpatient Days (Adj)	3,158	3,158
18. Average Per Diem Cost	\$ 1,774.82	\$ 1,752.63
19. Medi-Cal Inpatient Days (Adj 29)	187	205
20. Cost Applicable to Medi-Cal	\$ 331,891	\$ 359,289
SURGICAL INTENSIVE CARE UNIT		
21. Total Inpatient Routine Cost (Sch 8, Line 29, Col 27)	\$ 0	\$ 0
22. Total Inpatient Days (Adj)	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Adj)	0	0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
ADMINISTRATIVE DAYS		
26. Per Diem Rate (Adj)	\$ 0.00	\$ 0.00
27. Medi-Cal Inpatient Days (Adj)	0	0
28. Cost Applicable to Medi-Cal	\$ 0	\$ 0
ADMINISTRATIVE DAYS		
29. Per Diem Rate (Adj)	\$ 0.00	\$ 0.00
30. Medi-Cal Inpatient Days (Adj)	0	0
31. Cost Applicable to Medi-Cal	\$ 0	\$ 0
32. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,28,31)	\$ 1,022,649	\$ 1,435,581

(To Schedule 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
HOAG MEMORIAL HOSPITAL PRESBYTERIANFiscal Period Ended:
SEPTEMBER 30, 2008Provider No.
ZZT 30224F

SPECIAL CARE UNITS	REPORTED	AUDITED
1. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
2. Total Inpatient Days (Adj)	0	0
3. Average Per Diem Cost	\$ 0.00	\$ 0.00
4. Medi-Cal Inpatient Days (Adj)	0	0
5. Cost Applicable to Medi-Cal	\$ 0	\$ 0
6. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
7. Total Inpatient Days (Adj)	0	0
8. Average Per Diem Cost	\$ 0.00	\$ 0.00
9. Medi-Cal Inpatient Days (Adj)	0	0
10. Cost Applicable to Medi-Cal	\$ 0	\$ 0
11. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
12. Total Inpatient Days (Adj)	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Adj)	0	0
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0
16. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
17. Total Inpatient Days (Adj)	0	0
18. Average Per Diem Cost	\$ 0.00	\$ 0.00
19. Medi-Cal Inpatient Days (Adj)	0	0
20. Cost Applicable to Medi-Cal	\$ 0	\$ 0
21. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
22. Total Inpatient Days (Adj)	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Adj)	0	0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
26. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
27. Total Inpatient Days (Adj)	0	0
28. Average Per Diem Cost	\$ 0.00	\$ 0.00
29. Medi-Cal Inpatient Days (Adj)	0	0
30. Cost Applicable to Medi-Cal	\$ 0	\$ 0
31. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,30)	\$ 0	\$ 0

(To Schedule 4)

SCHEDULE OF MEDI-CAL ANCILLARY COSTS

Provider Name:
HOAG MEMORIAL HOSPITAL PRESBYTERIAN

Fiscal Period Ended:
SEPTEMBER 30, 2008

Provider No:
ZZT 30224F

		TOTAL ANCILLARY COST *	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST TO CHARGES	MEDI-CAL CHARGES (From Schedule 6)	MEDI-CAL COST
ANCILLARY COST CENTERS						
37.00	Operating Room	\$ 47,575,118	\$ 216,214,498	0.220037	\$ 1,260,258	\$ 277,303
38.00	Recovery Room	0	0	0.000000	0	0
39.00	Delivery Room and Labor Room	17,289,100	33,667,902	0.513519	1,574,955	808,769
40.00	Anesthesiology	0	0	0.000000	0	0
41.00	Radiology - Diagnostic	29,508,467	190,839,912	0.154624	176,275	27,256
41.01	Ultrasound	4,446,810	21,480,554	0.207016	396,604	82,103
41.02	0.00	0	0	0.000000	0	0
42.00	Radiology - Therapeutic	15,794,271	69,231,544	0.228137	0	0
42.01	Lithotripsy	304,569	1,170,087	0.260296	0	0
42.02	Oncology	9,218,624	10,034,124	0.918727	0	0
43.00	Radioisotope	4,153,085	16,453,380	0.252415	114,369	28,868
44.00	Laboratory	19,211,975	108,483,846	0.177095	1,005,381	178,048
44.01	Laboratory - Pathological	4,645,110	18,555,457	0.250337	37,143	9,298
46.00	Whole Blood	8,019,974	14,408,486	0.556615	63,632	35,419
47.00	Blood Storing and Processing	0	0	0.000000	0	0
48.00	Intravenous Therapy	0	0	0.000000	0	0
49.00	Respiratory Therapy	11,283,513	35,531,381	0.317565	360,761	114,565
49.02	Hyperbaric Unit	387,388	1,351,340	0.286669	0	0
50.00	Physical Therapy	6,806,116	16,694,799	0.407679	38,549	15,716
53.00	Electrocardiology	3,243,871	15,649,871	0.207278	109,230	22,641
53.01	Cardiac Rehab. Unit	1,202,193	2,252,678	0.533673	0	0
53.02	Cardiac Cath. Lab	9,878,171	63,081,229	0.156594	92,927	14,552
54.00	Electroencephalography	2,421,901	1,180,998	2.050724	6,986	14,326
55.00	Medical Supplies Charged to Patients	73,168,080	190,668,628	0.383745	688,559	264,231
56.00	Drugs Charged to Patients	41,000,670	227,033,082	0.180593	2,062,468	372,468
57.00	Renal Dialysis	1,310,037	5,169,317	0.253426	25,459	6,452
59.01	G.I Lab	7,620,784	27,063,815	0.281586	50,281	14,158
59.02	Chemical Dependency	0	0	0.000000	0	0
59.03	Sleep Disorder	1,841,326	6,569,851	0.280269	0	0
60.01	Outpatient Services Clinic	5,572,102	2,921,309	1.907399	0	0
61.00	Emergency	19,843,787	55,297,384	0.358856	185,384	66,526
61.01	Surgicenter	10,388,216	25,231,782	0.411712	0	0
61.02	Radiology Clinics	12,655,084	58,880,067	0.214930	0	0
82.00		0	0	0.000000	0	0
83.00		0	0	0.000000	0	0
84.00		0	0	0.000000	0	0
85.00		0	0	0.000000	0	0
86.00		0	0	0.000000	0	0
TOTAL		\$ 368,790,342	\$ 1,435,117,321		\$ 8,249,221	\$ 2,352,699

(To Schedule 3)

* From Schedule 8, Column 27

ADJUSTMENTS TO MEDI-CAL CHARGES

Provider Name:
HOAG MEMORIAL HOSPITAL PRESBYTERIAN

Fiscal Period Ended:
SEPTEMBER 30, 2008

Provider No:
ZZT 30224F

ANCILLARY CHARGES		REPORTED	ADJUSTMENTS (Adj 30)	AUDITED
37.00	Operating Room	\$ 697,105	\$ 563,153	\$ 1,260,258
38.00	Recovery Room			0
39.00	Delivery Room and Labor Room	1,529,665	45,290	1,574,955
40.00	Anesthesiology			0
41.00	Radiology - Diagnostic	364,461	(188,186)	176,275
41.01	Ultrasound	74,185	322,419	396,604
41.02	0			0
42.00	Radiology - Therapeutic			0
42.01	Lithotripsy			0
42.02	Oncology			0
43.00	Radioisotope	14,965	99,404	114,369
44.00	Laboratory	757,452	247,929	1,005,381
44.01	Laboratory - Pathological	30,284	6,859	37,143
46.00	Whole Blood	40,769	22,863	63,632
47.00	Blood Storing and Processing			0
48.00	Intravenous Therapy			0
49.00	Respiratory Therapy	235,400	125,361	360,761
49.02	Hyperbaric Unit			0
50.00	Physical Therapy	23,601	14,948	38,549
53.00	Electrocardiology	17,370	91,860	109,230
53.01	Cardiac Rehab. Unit			0
53.02	Cardiac Cath. Lab	85,505	7,422	92,927
54.00	Electroencephalography	8,054	(1,068)	6,986
55.00	Medical Supplies Charged to Patients	399,872	288,687	688,559
56.00	Drugs Charged to Patients	1,641,300	421,168	2,062,468
57.00	Renal Dialysis		25,459	25,459
59.01	G.I Lab	39,546	10,735	50,281
59.02	Chemical Dependency			0
59.03	Sleep Disorder			0
60.01	Outpatient Services Clinic			0
61.00	Emergency	133,742	51,642	185,384
61.01	Surgicenter			0
61.02	Radiology Clinics			0
82.00				0
83.00				0
84.00				0
85.00				0
86.00				0
TOTAL MEDI-CAL ANCILLARY CHARGES		\$ 6,093,276	\$ 2,155,945	\$ 8,249,221

(To Schedule 5)

COMPUTATION OF PROFESSIONAL
COMPONENT OF HOSPITAL BASED
PHYSICIAN'S REMUNERATION

Provider Name:
HOAG MEMORIAL HOSPITAL PRESBYTERIAN

Fiscal Period Ended:
SEPTEMBER 30, 2008

Provider No:
ZZT 30224F

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

(To Schedule 3)

Provider Name:
HOAG MEMORIAL HOSPITAL PRESBYTERIAN

Fiscal Period Ended:
SEPTEMBER 30, 2008

TRIAL BALANCE EXPENSES	NET EXP FOR COST ALLOC (From Sch 10)	OLD CAPITAL BLDG & FIXTURES	OLD MOVABLE EQUIP	NEW CAPITAL BLDG & FIXTURES	NEW MOVABLE EQUIP	ALLOC COST 3.01	ALLOC COST 4.00	ALLOC COST 4.03	ALLOC COST 4.04	ALLOC COST 4.05	ALLOC COST 4.06	ALLOC COST 4.07
GENERAL SERVICE COST CENTER												
1.00 Old Cap Rel Costs-Bldg & Fixtures	931,418											
1.01 Old Cap Rel Costs-Tower	192,864											
2.00 Old Cap Rel Costs-Movable Equipmer	1,281,499											
3.00 New Cap Rel Costs-Bldg & Fixtures	8,985,423											
3.01 New Cap Rel Costs-Tower	3,135,695											
4.00 New Cap Rel Costs-Movable Equipme	30,311,392											
4.03	0											
4.04	0											
4.05	0											
4.06	0											
4.07	0											
4.08	0											
5.00 Employee Benefits	23,799,797	22,055		24,308	212,765			574,955				
6.01 Communications	1,246,932	5,607		6,180	54,089			1,46,164				
6.02 Data Processing	0	0		0	0			0				
6.03 Purchasing/Receiving	5,669,380	20,583	3,410	27,673	198,569	55,450		654,547				
6.04 Admitting	4,597,130	7,897		8,704	76,186	0		205,879				
6.05 Business Office	3,518,717	18,098		19,947	174,594	0		471,807				
6.06 Other Administrative and General	47,666,347	109,765	0	120,977	1,058,903	0		2,861,479				
6.07	0	0	0	0	0	0		0				
6.08	0	0	0	0	0	0		0				
7.00 Administrative and General	0	0	0	0	0	0		0				
7.00 Maintenance and Repairs	11,468	11,468	13,939	33,020	110,633	226,622		781,029				
8.00 Operation of Plant	12,205,040	114,821	10,051	141,246	1,107,679	163,414		3,340,897				
9.00 Laundry and Linen Service	2,017,975	3,437	276	4,192	33,157	4,495		99,162				
10.00 Housekeeping	7,960,396	2,345	5,401	10,483	22,624	87,821		247,947				
11.00 Dietary	1,457,559	74	3,913	5,802	712	63,615		137,243				
12.00 Cafeteria	3,897,970	4,034	19,288	32,648	38,913	313,590		772,220				
13.00 Maintenance of Personnel	0	0	0	0	0	0		0				
14.00 Nursing Administration	9,217,946	16,368	552	18,947	157,902	8,977		445,797				
15.00 Central Services & Supply	3,079,288	2,437	7,993	14,373	23,511	129,955		339,972				
16.00 Pharmacy	8,831,778	2,182	4,815	9,445	21,045	78,293		223,414				
17.00 Medical Records and Library	5,153,057	7,997	3,254	13,572	77,146	52,907		321,015				
18.00 Social Service	3,240,312	7,192	206	8,227	69,378	3,342		194,588				
19.00	0	0	0	0	0	0		0				
19.02	0	0	0	0	0	0		0				
19.03	0	0	0	0	0	0		0				
20.00	0	0	0	0	0	0		0				
21.00 Nursing School	0	0	0	0	0	0		0				
22.00 Intern & Res Service-Salary & Fringes	0	0	0	0	0	0		0				
23.00 Intern & Res Other Program	0	0	0	0	0	0		0				
24.00 Paramedical Ed Program	132,204	171	0	189	1,651	0		4,460				
INPATIENT ROUTINE COST CENTERS												
25.00 Adults & Pediatrics (Gen Routine)	65,233,424	119,606	78,956	247,271	1,153,845	1,283,705		5,848,716				
26.00 Intensive Care Unit	9,249,536	5,738	9,769	20,608	55,358	158,827		487,446				
27.00 Coronary Care Unit	6,227,654	0	6,150	8,993	0	99,996		212,709				
28.00 Neonatal Intensive Care Unit	3,076,509	15,754	0	17,363	151,981	0		410,698				
29.00 Surgical Intensive Care	0	0	0	0	0	0		0				
30.00 Subprovider I	0	0	0	0	0	0		0				
31.00 Subprovider II	0	0	0	0	0	0		0				
32.00	0	0	0	0	0	0		0				
33.00 Nursery	6,481,205	18,091	0	19,939	174,522	0		471,612				
34.00 Medicare Certified Nursing Facility	0	0	0	0	0	0		0				
35.00 Distinct Part Nursing Facility	0	0	0	0	0	0		0				
36.00 Adult Subacute Care Unit	0	0	0	0	0	0		0				
36.01 Subacute Care Unit II	0	0	0	0	0	0		0				
36.02 Transitional Care Unit	0	0	0	0	0	0		0				

Provider Name:
HOAG MEMORIAL HOSPITAL PRESBYTERIAN

Fiscal Period Ended:
SEPTEMBER 30, 2008

TRIAL BALANCE EXPENSES	NET EXP FOR COST ALLOC (From Sch 10) 0.00	OLD CAPITAL BLDG & FIXTURES 1.00	OLD MOVABLE EQUIP 1.01	NEW CAPITAL BLDG & FIXTURES 2.00	NEW MOVABLE EQUIP 3.00	ALLOC COST 3.01	ALLOC COST 4.00	ALLOC COST 4.03	ALLOC COST 4.04	ALLOC COST 4.05	ALLOC COST 4.06	ALLOC COST 4.07
ANCILLARY COST CENTERS												
37.00 Operating Room	29,086,998	24,388	20,392	56,696	235,275	331,545	1,341,042	0	0	0	0	0
38.00 Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00 Delivery Room and Labor Room	10,469,944	34,905	0	38,470	336,726	0	909,937	0	0	0	0	0
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
41.00 Radiology - Diagnostic	19,778,772	34,006	3,191	42,146	328,061	51,885	996,889	0	0	0	0	0
41.01 Ultrasound	2,652,555	9,869	0	10,877	95,210	0	257,286	0	0	0	0	0
41.02	0	0	0	0	0	0	0	0	0	0	0	0
42.00 Radiology - Therapeutic	9,095,053	47,103	0	51,915	454,405	0	1,227,941	0	0	0	0	0
42.01 Lithotripsy	262,993	0	0	0	0	0	0	0	0	0	0	0
42.02 Oncology	5,692,246	17,824	0	19,645	171,953	0	464,670	0	0	0	0	0
43.00 Radioisotope	2,919,652	5,033	0	5,547	48,549	0	131,194	0	0	0	0	0
44.00 Laboratory	14,039,243	14,407	0	15,878	138,982	0	375,572	0	0	0	0	0
44.01 Laboratory - Pathological	3,040,826	9,385	0	10,344	90,536	0	244,657	0	0	0	0	0
46.00 Whole Blood	6,488,806	4,182	0	4,610	40,347	0	109,031	0	0	0	0	0
47.00 Blood Storing and Processing	0	0	0	0	0	0	0	0	0	0	0	0
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	7,880,334	4,102	0	4,521	39,574	0	106,940	0	0	0	0	0
49.02 Hyperbaric Unit	259,569	451	0	497	4,354	0	11,765	0	0	0	0	0
50.00 Physical Therapy	4,715,049	8,607	287	9,906	83,036	4,666	234,314	0	0	0	0	0
53.00 Electrocardiology	2,205,233	3,699	0	4,077	35,684	0	96,430	0	0	0	0	0
53.01 Cardiac Rehab. Unit	783,626	2,030	0	2,237	19,580	0	52,912	0	0	0	0	0
53.02 Cardiac Cath. Lab	5,013,446	18,857	0	20,784	181,919	0	491,600	0	0	0	0	0
54.00 Electroencephalography	1,495,211	6,380	0	7,032	61,547	0	166,320	0	0	0	0	0
55.00 Medical Supplies Charged to Patients	60,481,265	0	0	0	0	0	0	0	0	0	0	0
56.00 Drugs Charged to Patients	23,595,062	0	0	0	0	0	0	0	0	0	0	0
57.00 Renal Dialysis	886,203	1,237	0	1,364	11,936	0	32,255	0	0	0	0	0
59.01 G.I Lab	5,244,060	7,695	0	8,481	74,237	0	200,610	0	0	0	0	0
59.02 Chemical Dependency	0	0	0	0	0	0	0	0	0	0	0	0
59.03 Sleep Disorder	1,370,199	3,212	0	3,541	30,990	0	83,745	0	0	0	0	0
60.01 Outpatient Services Clinic	4,121,188	6,585	384	7,820	63,528	6,251	184,970	0	0	0	0	0
61.00 Emergency	13,325,971	21,550	0	23,752	207,895	0	561,797	0	0	0	0	0
61.01 Surgicenter	7,315,111	14,070	0	15,507	135,732	0	366,791	0	0	0	0	0
61.02 Radiology Clinics	8,125,006	32,992	0	36,362	318,270	0	860,064	0	0	0	0	0
82.00	0	0	0	0	0	0	0	0	0	0	0	0
83.00	0	0	0	0	0	0	0	0	0	0	0	0
84.00	0	0	0	0	0	0	0	0	0	0	0	0
85.00	0	0	0	0	0	0	0	0	0	0	0	0
86.00	0	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTERS												
96.00 Gift, Flower, Coffee Shop & Canteen	0	1,556	0	1,715	15,010	0	40,562	0	0	0	0	0
96.01 O.B. Education	769,112	4,005	0	4,414	38,635	0	104,403	0	0	0	0	0
96.02 Public Relations	7,313,490	18,214	0	20,074	175,708	0	474,818	0	0	0	0	0
96.03 General Development	0	481	0	530	4,642	0	12,545	0	0	0	0	0
96.04 Marketing/Phys. Expense	17,481,189	16,419	0	18,097	158,398	0	428,038	0	0	0	0	0
96.05 Lido Pharmacy	2,983,452	1,150	0	1,267	11,090	0	29,969	0	0	0	0	0
96.06 Visitor Meals/Vacant Space	129,499	12,599	636	0	121,547	10,340	0	0	0	0	0	0
96.07 O/P Nutrition	42,431	0	0	0	0	0	0	0	0	0	0	0
96.08 Cell Biology	972,837	5,551	0	6,118	53,552	0	144,715	0	0	0	0	0
96.09 Sublease Physician Space	0	11,113	0	107,208	116,142	0	313,850	0	0	0	0	0
96.10 Chemical Dependency	3,000,066	12,039	0	13,269	116,142	0	0	0	0	0	0	0
97.00	0	0	0	0	0	0	0	0	0	0	0	0
100.03	0	0	0	0	0	0	0	0	0	0	0	0
100.04	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	567,613,197	931,418	192,864	1,281,499	8,985,423	3,135,695	30,311,392	0	0	0	0	0

STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.1

Provider Name:
HOAG MEMORIAL HOSPITAL PRESBYTERIAN

Fiscal Period Ended:
SEPTEMBER 30, 2008

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	ADMINIS-TRATIVE & GENERAL 6.00
ANCILLARY COST CENTERS												
37.00 Operating Room	0	1,867,945	75,149	0	2,524,135	1,031,525	589,391	0	0	0	37,184,484	3,905,197
38.00 Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00 Delivery Room and Labor Room	0	761,522	21,919	0	75,938	163,173	91,777	0	0	0	12,904,311	1,355,239
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
41.00 Radiology - Diagnostic	0	1,117,514	90,521	0	291,163	402,060	520,221	0	0	0	23,656,429	2,484,450
41.01 Ultrasound	0	221,030	9,109	0	3,093	31,777	58,555	0	0	0	3,349,361	351,757
41.02	0	0	0	0	0	0	0	0	0	0	0	0
42.00 Radiology - Therapeutic	0	543,358	44,976	0	44,494	6,674	188,722	0	0	0	11,704,642	1,229,247
42.01 Lithotripsy	0	0	285	0	4	682	3,190	0	0	0	267,154	28,057
42.02 Oncology	0	382,723	42,129	0	25,420	1,379	27,353	0	0	0	6,845,343	718,913
43.00 Radioisotope	0	128,062	8,540	0	79,612	30,836	44,851	0	0	0	3,401,875	357,272
44.00 Laboratory	0	649,064	25,050	0	172,003	384,422	295,722	0	0	0	16,110,345	1,691,944
44.01 Laboratory - Pathological	0	130,864	11,671	0	58,067	28,372	50,581	0	0	0	3,675,303	385,988
46.00 Whole Blood	0	166,864	8,824	0	21,622	52,693	39,277	0	0	0	6,936,257	728,461
47.00 Blood Storing and Processing	0	0	0	0	0	0	0	0	0	0	0	0
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	0	654,692	9,394	0	59,028	166,463	96,857	0	0	0	9,021,904	947,500
49.02 Hyperbaric Unit	0	20,606	854	0	21	899	3,684	0	0	0	302,699	31,790
50.00 Physical Therapy	0	331,507	7,401	0	8,213	42,425	45,509	0	0	0	5,490,921	576,669
53.00 Electrocardiology	0	158,553	24,196	0	3,933	33,183	42,661	0	0	0	2,607,649	273,861
53.01 Cardiac Rehab. Unit	0	64,190	3,131	0	896	1,139	6,141	0	0	0	935,883	98,288
53.02 Cardiac Cath. Lab	0	403,972	19,641	0	663,156	220,020	171,957	0	0	0	7,205,352	756,722
54.00 Electroencephalography	0	124,364	3,416	0	2,008	3,324	3,219	0	0	0	1,872,820	196,688
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	620,715	519,754	0	0	0	61,621,734	6,471,650
56.00 Drugs Charged to Patients	0	0	0	0	0	814,925	618,882	0	0	0	25,028,869	2,628,587
57.00 Renal Dialysis	0	71,831	854	0	3,438	25,269	14,091	0	0	0	1,048,479	110,114
59.01 G.I Lab	0	358,769	29,320	0	93,906	24,426	73,775	0	0	0	6,115,278	642,240
59.02 Chemical Dependency	0	0	0	0	0	0	0	0	0	0	0	0
59.03 Sleep Disorder	0	93,211	5,124	0	2,217	1,576	17,909	0	0	0	1,610,149	169,101
60.01 Outpatient Services Clinic	0	245,407	18,787	0	3,353	1,576	7,963	0	0	0	4,667,814	490,224
61.00 Emergency	0	1,023,815	82,835	0	44,406	80,723	150,738	0	0	0	15,523,483	1,630,310
61.01 Surgicenter	0	475,129	12,240	0	267,746	257	68,781	0	0	0	8,671,364	910,686
61.02 Radiology Clinics	0	472,825	5,693	0	17,988	625	160,504	0	0	0	10,030,330	1,053,407
82.00	0	0	0	0	0	0	0	0	0	0	0	0
83.00	0	0	0	0	0	0	0	0	0	0	0	0
84.00	0	0	0	0	0	0	0	0	0	0	0	0
85.00	0	0	0	0	0	0	0	0	0	0	0	0
86.00	0	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTER:												
96.00 Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	0	0	58,844	6,180
96.01 O.B. Education	0	51,419	2,562	0	4,422	0	0	0	0	0	978,972	102,814
96.02 Public Relations	0	174,793	29,320	0	6,608	0	0	0	0	0	8,213,024	862,550
96.03 General Development	0	0	0	0	0	0	0	0	0	0	18,199	1,911
96.04 Marketing/Phys. Expense	0	532,864	100,484	0	32,862	0	0	0	0	0	18,768,350	1,971,094
96.05 Lido Pharmacy	0	38,860	0	0	141,237	0	0	0	0	0	3,207,024	336,809
96.06 Visitor Meals/Vacant Space	0	8,472	569	0	1,285	0	0	0	0	0	284,949	29,926
96.07 O/P Nutrition	0	3,821	0	0	0	0	0	0	0	0	46,252	4,857
96.08 Cell Biology	0	47,072	0	0	13,442	0	0	0	0	0	1,243,287	130,573
96.09 Sublease Physician Space	0	0	0	0	0	0	0	0	0	0	118,321	12,426
96.10 Chemical Dependency	0	209,529	11,386	0	9,596	40,650	23,620	0	0	0	3,750,147	393,849
97.00	0	0	0	0	0	0	0	0	0	0	0	0
100.03	0	0	0	0	0	0	0	0	0	0	0	0
100.04	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	24,633,880	1,519,496	0	6,779,171	5,253,185	4,509,257	0	0	0	567,613,197	53,946,418

STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.2

Provider Name:
HOAG MEMORIAL HOSPITAL PRESBYTERIAN

Fiscal Period Ended:
SEPTEMBER 30, 2008

TRIAL BALANCE EXPENSES

ANCILLARY COST CENTERS

	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
37.00 Operating Room	432,409	1,270,826	198,169	651,782	0	549,328	0	1,408,807	82,969	525,779	946,154	419,215
38.00 Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00 Delivery Room and Labor Room	303,360	891,559	182,503	457,263	109,564	199,122	0	655,834	82,287	728	147,331	0
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
41.00 Radiology - Diagnostic	277,048	814,230	111,471	417,603	0	360,123	0	400,330	126,826	24,842	835,115	0
41.01 Ultrasound	85,775	252,089	47,585	129,292	0	63,104	0	72,295	807	746	93,999	0
41.02	0	0	0	0	0	0	0	0	0	0	0	0
42.00 Radiology - Therapeutic	409,378	1,203,140	26,918	617,067	0	199,948	0	89,485	9,570	1,918	302,957	0
42.01 Lithotripsy	0	0	0	0	0	4,238	0	0	0	0	5,120	0
42.02 Oncology	135,564	398,415	0	204,340	0	52,382	0	195,102	4,915	4,882	43,909	614,849
43.00 Radioisotope	43,738	128,544	21,656	65,928	0	32,802	0	23,196	1,522	4,552	72,000	0
44.00 Laboratory	125,210	367,987	2,501	188,733	0	230,059	0	0	20,472	0	474,725	0
44.01 Laboratory - Pathological	81,565	239,716	0	122,946	0	53,589	0	4,797	4,797	7	81,199	0
46.00 Whole Blood	36,349	106,829	0	54,790	0	47,338	0	46,391	507	0	63,051	0
47.00 Blood Storing and Processing	0	0	0	0	0	0	0	0	0	0	0	0
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	35,652	104,780	0	53,740	0	175,050	0	0	19,278	136,100	155,485	628,823
49.02 Hyperbaric Unit	3,922	11,527	0	5,912	0	4,492	0	21,076	4	52	5,913	0
50.00 Physical Therapy	78,117	229,582	13,669	117,748	0	100,144	0	109,502	5,252	11,457	73,056	0
53.00 Electrocardiology	32,148	94,482	37,770	48,458	0	54,183	0	24,726	376	0	68,484	0
53.01 Cardiac Rehab. Unit	17,640	51,844	1,829	26,590	0	19,516	0	40,622	124	0	9,858	0
53.02 Cardiac Cath. Lab	163,893	481,671	0	247,040	0	92,833	0	127,399	0	10,186	276,043	517,032
54.00 Electroencephalography	55,449	162,961	4,619	83,579	0	24,517	0	16,013	88	0	5,168	0
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	4,237,573	2,758	834,365	0
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	12,238,778	993,496	0
57.00 Renal Dialysis	10,753	31,603	0	16,209	0	15,087	0	55,104	67	22,621	0	0
59.01 G.I Lab	66,880	196,558	73,710	100,811	0	108,323	0	194,278	0	4,275	118,431	0
59.02 Chemical Dependency	0	0	0	0	0	0	0	0	0	0	0	0
59.03 Sleep Disorder	0	0	0	0	0	32,929	0	397	397	0	28,750	0
60.01 Outpatient Services Clinic	33,719	99,099	0	50,826	0	67,426	0	150,124	87	0	12,784	0
61.00 Emergency	187,295	550,450	282,315	282,315	0	320,879	0	799,011	35,108	18,841	241,981	0
61.01 Surgicenter	61,908	181,945	0	93,316	0	8,561	0	326,740	0	23,283	110,414	0
61.02 Radiology Clinics	239,017	702,468	0	360,277	0	0	0	11,724	0	212	257,659	0
82.00	0	0	0	0	0	0	0	0	0	0	0	0
83.00	0	0	0	0	0	0	0	0	0	0	0	0
84.00	0	0	0	0	0	0	0	0	0	0	0	0
85.00	0	0	0	0	0	0	0	0	0	0	0	0
86.00	0	0	0	0	0	0	0	0	0	0	0	0

NONREIMBURSABLE COST CENTER:

96.00 Gift, Flower, Coffee Shop & Canteen	13,523	39,743	0	20,384	0	0	0	0	0	0	0	0
96.01 O.B. Education	34,806	102,294	0	52,465	0	8,751	0	30,613	1	0	0	0
96.02 Public Relations	132,274	388,746	0	199,380	0	58,633	0	0	0	0	0	0
96.03 General Development	0	0	0	0	0	0	0	0	0	0	0	0
96.04 Marketing/Phys. Expense	128,761	378,421	0	194,085	0	0	0	0	0	0	0	0
96.05 Lido Pharmacy	0	0	0	0	0	0	0	0	0	0	0	0
96.06 Visitor Meals/Vacant Space	0	0	0	0	0	1,959,327	0	0	0	0	0	0
96.07 O/P Nutrition	0	0	0	0	0	0	0	0	0	0	0	0
96.08 Cell Biology	48,246	141,792	0	72,722	0	16,846	0	0	79	4,054	0	0
96.09 Sublease Physician Space	96,585	283,857	0	145,585	0	0	0	0	0	0	0	0
96.10 Chemical Dependency	104,633	307,511	12,419	157,717	204,144	54,246	0	129,636	450	91	37,917	0
100.03	0	0	0	0	0	0	0	0	0	0	0	0
100.04	0	0	0	0	0	0	0	0	0	0	0	0

TOTAL 7,995,631 20,225,300 2,537,482 10,198,736 2,220,353 7,627,633 0 12,697,275 5,009,097 13,076,230 7,238,743 4,646,304

STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.3

Provider Name:
HOAG MEMORIAL HOSPITAL PRESBYTERIAN

Fiscal Period Ended:
SEPTEMBER 30, 2008

TRIAL BALANCE EXPENSES	ALLOC COST 19.00	ALLOC COST 19.02	ALLOC COST 19.03	NON- PHYSICIAN ANESTH 20.00	NURSING SCHOOL 21.00	INT & RES SALARY & FRINGES 22.00	INT & RES PROGRAM 23.00	PARAMED EDUCAT 24.00	SUBTOTAL	STEP-DOWN ADJUSTMENT	TOTAL COST
ANCILLARY COST CENTERS											
37.00 Operating Room	0	0	0	0	0	0	0	0	47,575,118	0	47,575,118
38.00 Recovery Room	0	0	0	0	0	0	0	0	0	0	0
39.00 Delivery Room and Labor Room	0	0	0	0	0	0	0	0	17,289,100	0	17,289,100
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	0
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	29,508,467	0	29,508,467
41.01 Ultrasound	0	0	0	0	0	0	0	0	4,446,810	0	4,446,810
41.02	0	0	0	0	0	0	0	0	0	0	0
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	15,794,271	0	15,794,271
42.01 Lithotripsy	0	0	0	0	0	0	0	0	304,569	0	304,569
42.02 Oncology	0	0	0	0	0	0	0	0	9,218,624	0	9,218,624
43.00 Radioisotope	0	0	0	0	0	0	0	0	4,153,085	0	4,153,085
44.00 Laboratory	0	0	0	0	0	0	0	0	19,211,975	0	19,211,975
44.01 Laboratory - Pathological	0	0	0	0	0	0	0	0	4,645,110	0	4,645,110
46.00 Whole Blood	0	0	0	0	0	0	0	0	8,019,974	0	8,019,974
47.00 Blood Storing and Processing	0	0	0	0	0	0	0	0	0	0	0
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	0	0	0	0	0	0	0	0	11,283,513	0	11,283,513
49.02 Hyperbaric Unit	0	0	0	0	0	0	0	0	387,388	0	387,388
50.00 Physical Therapy	0	0	0	0	0	0	0	0	6,806,116	0	6,806,116
53.00 Electrocardiology	0	0	0	0	0	0	0	1,733	3,243,871	0	3,243,871
53.01 Cardiac Rehab. Unit	0	0	0	0	0	0	0	0	1,202,193	0	1,202,193
53.02 Cardiac Cath. Lab	0	0	0	0	0	0	0	0	9,878,171	0	9,878,171
54.00 Electroencephalography	0	0	0	0	0	0	0	0	2,421,901	0	2,421,901
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	73,168,080	0	73,168,080
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	110,940	41,000,670	0	41,000,670
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	1,310,037	0	1,310,037
59.01 G.I Lab	0	0	0	0	0	0	0	0	7,620,784	0	7,620,784
59.02 Chemical Dependency	0	0	0	0	0	0	0	0	0	0	0
59.03 Sleep Disorder	0	0	0	0	0	0	0	0	1,841,326	0	1,841,326
60.01 Outpatient Services Clinic	0	0	0	0	0	0	0	0	5,572,102	0	5,572,102
61.00 Emergency	0	0	0	0	0	0	0	0	19,843,787	0	19,843,787
61.01 Surgicenter	0	0	0	0	0	0	0	0	10,388,216	0	10,388,216
61.02 Radiology Clinics	0	0	0	0	0	0	0	0	12,655,084	0	12,655,084
82.00	0	0	0	0	0	0	0	0	0	0	0
83.00	0	0	0	0	0	0	0	0	0	0	0
84.00	0	0	0	0	0	0	0	0	0	0	0
85.00	0	0	0	0	0	0	0	0	0	0	0
86.00	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTER:											
96.00 Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	138,673	0	138,673
96.01 O.B. Education	0	0	0	0	0	0	0	0	1,310,717	0	1,310,717
96.02 Public Relations	0	0	0	0	0	0	0	0	9,854,607	0	9,854,607
96.03 General Development	0	0	0	0	0	0	0	0	20,110	0	20,110
96.04 Marketing/Phys. Expense	0	0	0	0	0	0	0	0	21,440,710	0	21,440,710
96.05 Lido Pharmacy	0	0	0	0	0	0	0	0	3,543,833	0	3,543,833
96.06 Visitor Meals/Vacant Space	0	0	0	0	0	0	0	0	2,274,201	0	2,274,201
96.07 O/P Nutrition	0	0	0	0	0	0	0	0	51,110	0	51,110
96.08 Cell Biology	0	0	0	0	0	0	0	0	1,657,598	0	1,657,598
96.09 Sublease Physician Space	0	0	0	0	0	0	0	0	656,773	0	656,773
96.10 Chemical Dependency	0	0	0	0	0	0	0	0	5,152,761	0	5,152,761
97.00	0	0	0	0	0	0	0	0	0	0	0
100.03	0	0	0	0	0	0	0	0	0	0	0
100.04	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0	0	173,344	567,613,197	0	567,613,197

Provider Name:
HOAG MEMORIAL HOSPITAL PRESBYTERIAN

Fiscal Period Ended:
SEPTEMBER 30, 2008

GENERAL SERVICE COST CENTERS

	OLD BLDG & FIXTURES (SQ FT)	OLD MOVABLE EQUIP (SQ FT)	NEW BLDG & FIXTURES (SQ FT)	NEW MOVABLE EQUIP (SQ FT)	STAT	STAT	STAT	STAT	STAT	STAT	
1.00											
1.01											
2.00											
3.00											
3.01											
4.00											
4.03											
4.04											
4.05											
4.06											
4.07											
4.08											
5.00	20,624		20,624	20,624		20,624		20,624			
6.01	5,243		5,243	5,243		5,243		5,243			
6.02											
6.03	19,248	4,231	23,479	19,248	4,231	23,479		23,479			
6.04	7,385		7,385	7,385		7,385		7,385			
6.05	16,924		16,924	16,924		16,924		16,924			
6.06	102,643		102,643	102,643		102,643		102,643			
6.07											
6.08											
6.00											
7.00	10,724	17,292	28,016	10,724	17,292	28,016		28,016			
8.00	107,371	12,469	119,840	107,371	12,469	119,840		119,840			
9.00	3,214	343	3,557	3,214	343	3,557		3,557			
10.00	2,193	6,701	8,894	2,193	6,701	8,894		8,894			
11.00	69	4,854	4,923	69	4,854	4,923		4,923			
12.00	3,772	23,928	27,700	3,772	23,928	27,700		27,700			
13.00											
14.00	15,306	685	15,991	15,306	685	15,991		15,991			
15.00	2,279	9,916	12,195	2,279	9,916	12,195		12,195			
16.00	2,040	5,974	8,014	2,040	5,974	8,014		8,014			
17.00	7,478	4,037	11,515	7,478	4,037	11,515		11,515			
18.00	6,725	255	6,980	6,725	255	6,980		6,980			
19.00											
19.02											
19.03											
20.00											
21.00											
22.00											
23.00											
24.00	160		160	160		160		160			
25.00	111,846	97,951	209,797	111,846	97,951	209,797		209,797			
26.00	5,366	12,119	17,485	5,366	12,119	17,485		17,485			
27.00		7,630	7,630		7,630	7,630		7,630			
28.00	14,732		14,732	14,732		14,732		14,732			
29.00											
30.00											
31.00											
32.00											
33.00	16,917		16,917	16,917		16,917		16,917			
34.00											
35.00											
36.00											
36.01											
36.02											

Old Cap Rel Costs-Bldg & Fixtures

Old Cap Rel Costs-Tower

Old Cap Rel Costs-Movable Equipment

New Cap Rel Costs-Bldg & Fixtures

New Cap Rel Costs-Tower

New Cap Rel Costs-Movable Equipment

Employee Benefits

Communications

Data Processing

Purchasing/Receiving

Admitting

Business Office

Other Administrative and General

Administrative and General

Maintenance and Repairs

Operation of Plant

Laundry and Linen Service

Housekeeping

Dietary

Cafeteria

Maintenance of Personnel

Nursing Administration

Central Services & Supply

Pharmacy

Medical Records and Library

Social Service

Nursing School

Intern & Res Service-Salary & Fringes

Intern & Res Other Program

Paramedical Ed Program

INPATIENT ROUTINE COST CENTERS

Adults & Pediatrics (Gen Routine)

Intensive Care Unit

Coronary Care Unit

Neonatal Intensive Care Unit

Surgical Intensive Care

Subprovider I

Subprovider II

Nursery

Medicare Certified Nursing Facility

Distinct Part Nursing Facility

Adult Subacute Care Unit

Subacute Care Unit II

Transitional Care Unit

STATE OF CALIFORNIA

STATISTICS FOR COST ALLOCATION (WS B-1)

SCHEDULE 9

Provider Name:
HOAG MEMORIAL HOSPITAL PRESBYTERIAN

Fiscal Period Ended:
SEPTEMBER 30, 2008

	OLD BLDG & FIXTURES (SQ FT)	OLD BLDG & FIXTURES (SQ FT)	OLD MOVABLE EQUIP (SQ FT)	NEW BLDG & FIXTURES (SQ FT)	NEW BLDG & FIXTURES (SQ FT)	NEW MOVABLE EQUIP (SQ FT)	STAT	STAT	STAT	STAT	STAT	STAT	STAT	STAT
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
ANCILLARY COST CENTERS														
37.00	22,806	25,298	22,806	48,104	22,806	25,298	48,104	4.00	4.03	4.04	4.05	4.06	4.07	4.08
38.00								(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
39.00	32,640		32,640	32,640	32,640		32,640	3.01	3.01	3.01	3.01	3.01	3.01	3.01
40.00								(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
41.00	31,800	3,959	31,800	35,759	31,800	3,959	35,759	4.00	4.00	4.00	4.00	4.00	4.00	4.00
41.01	9,229	9,229	9,229	9,229	9,229	9,229	9,229	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
41.02								(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
42.00	44,047		44,047	44,047	44,047		44,047	3.00	3.00	3.00	3.00	3.00	3.00	3.00
42.01								(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
42.02	16,668		16,668	16,668	16,668		16,668	4.00	4.00	4.00	4.00	4.00	4.00	4.00
43.00	4,706		4,706	4,706	4,706		4,706	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
44.00	13,472		13,472	13,472	13,472		13,472	3.00	3.00	3.00	3.00	3.00	3.00	3.00
44.01	8,776		8,776	8,776	8,776		8,776	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
46.00	3,911		3,911	3,911	3,911		3,911	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
47.00								4.00	4.00	4.00	4.00	4.00	4.00	4.00
48.00	3,836		3,836	3,836	3,836		3,836	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
49.00	422		422	422	422		422	3.00	3.00	3.00	3.00	3.00	3.00	3.00
49.02	8,049		8,049	8,049	8,049		8,049	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
50.00	3,459	356	3,459	3,459	3,459	356	3,459	4.00	4.00	4.00	4.00	4.00	4.00	4.00
53.01	1,898		1,898	1,898	1,898		1,898	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
53.02	17,634		17,634	17,634	17,634		17,634	3.00	3.00	3.00	3.00	3.00	3.00	3.00
54.00	5,966		5,966	5,966	5,966		5,966	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
55.00								4.00	4.00	4.00	4.00	4.00	4.00	4.00
56.00	1,157		1,157	1,157	1,157		1,157	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
57.00	7,196		7,196	7,196	7,196		7,196	3.00	3.00	3.00	3.00	3.00	3.00	3.00
59.01								(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
59.02	3,004		3,004	3,004	3,004		3,004	4.00	4.00	4.00	4.00	4.00	4.00	4.00
59.03	6,158		6,158	6,158	6,158		6,158	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
60.01	20,152	477	20,152	20,152	20,152	477	20,152	3.00	3.00	3.00	3.00	3.00	3.00	3.00
61.00	13,157		13,157	13,157	13,157		13,157	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
61.01	30,851		30,851	30,851	30,851		30,851	4.00	4.00	4.00	4.00	4.00	4.00	4.00
61.02								(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
82.00								3.00	3.00	3.00	3.00	3.00	3.00	3.00
83.00								(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
84.00								4.00	4.00	4.00	4.00	4.00	4.00	4.00
85.00								(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
86.00								3.00	3.00	3.00	3.00	3.00	3.00	3.00
96.00	1,455		1,455	1,455	1,455		1,455	4.00	4.00	4.00	4.00	4.00	4.00	4.00
96.01	3,745		3,745	3,745	3,745		3,745	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
96.02	17,032		17,032	17,032	17,032		17,032	3.00	3.00	3.00	3.00	3.00	3.00	3.00
96.03	450		450	450	450		450	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
96.04	15,354		15,354	15,354	15,354		15,354	4.00	4.00	4.00	4.00	4.00	4.00	4.00
96.05	1,075		1,075	1,075	1,075		1,075	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
96.06	11,782	789	11,782	11,782	11,782	789	11,782	3.00	3.00	3.00	3.00	3.00	3.00	3.00
96.07								(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
96.08	5,191		5,191	5,191	5,191		5,191	4.00	4.00	4.00	4.00	4.00	4.00	4.00
96.09	10,392		10,392	10,392	10,392		10,392	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
96.10	11,258		11,258	11,258	11,258		11,258	3.00	3.00	3.00	3.00	3.00	3.00	3.00
97.00								(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
100.03								4.00	4.00	4.00	4.00	4.00	4.00	4.00
100.04								(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
NONREIMBURSABLE COST CENTERS														
96.00	870,987	239,264	1,087,288	1,087,288	870,987	239,264	1,087,288	0	0	0	0	0	0	0
96.01	931,418	192,864	1,281,499	1,281,499	898,563	388,635	1,281,499	0	0	0	0	0	0	0
96.02	1,069,382	0,806,072	1,179,620	1,179,620	10,316,369	13,105,586	1,179,620	0	0	0	0	0	0	0
96.03								0	0	0	0	0	0	0
96.04								0	0	0	0	0	0	0
96.05								0	0	0	0	0	0	0
96.06								0	0	0	0	0	0	0
96.07								0	0	0	0	0	0	0
96.08								0	0	0	0	0	0	0
96.09								0	0	0	0	0	0	0
96.10								0	0	0	0	0	0	0
97.00								0	0	0	0	0	0	0
100.03								0	0	0	0	0	0	0
100.04								0	0	0	0	0	0	0
TOTAL														
COST TO BE ALLOCATED														
UNIT COST MULTIPLIER - SCH 8														

Provider Name:
HOAG MEMORIAL HOSPITAL PRESBYTERIAN

Fiscal Period Ended:
SEPTEMBER 30, 2008

	EMP BENE (GROSS SALARIES)	COMMUNICATI (# of Phones)	STAT	PURCHASING (Storeroom Requisition)	ADMITTING (Impatient Revenue)	BUSINESS OFFICE (Total Rev)	RECONCILA	STAT	ADM & GEN (ACCU COST)	MAINT & REPAIRS (SQ FT)
1.00										
1.01										
2.00										
3.00										
3.01										
4.00										
4.03										
4.04										
4.05										
4.06										
4.07										
4.08										
5.00	595,532									
6.01										
6.02										
6.03	1,328,736	51		82,846						
6.04	3,133,151	120		38,060						
6.05	2,127,434	308								
6.06	18,282,558	874		380,833						
6.07										
6.08										
7.00	2,241,663	108		368,876				7,235,719		119,840
8.00	1,709,178	34		493,035				17,295,120		3,557
9.00	148,920	2		1,315				2,178,475		8,894
10.00	4,852,149	48		469,814				8,871,052		4,923
11.00	938,227	18		248,740				1,783,818		27,700
12.00	3,714,518	47		2,832,948				5,633,829		15,991
13.00	6,901,572	64		192,399				10,597,178		12,195
14.00	1,763,467	29		1,466,557				3,870,050		8,014
15.00	7,148,262	81		23,899,562				11,306,401		11,515
16.00	2,543,880	78		73,514				5,913,951		6,980
17.00	2,569,970	100		54,209				3,816,041		
18.00										
19.00										
19.02										
19.03										
20.00										
21.00										
22.00										
23.00										
24.00	106,908							149,540		160
25.00	49,661,504	605		3,909,287	153,438,865	153,438,865		80,590,417		209,797
26.00	7,134,813	96		777,822	24,054,195	24,054,195		10,969,635		17,485
27.00	4,500,267	70		443,349	10,823,345	10,823,345		7,141,657		7,630
28.00	2,514,597	56		181,976	7,634,015	7,634,015		4,013,010		14,732
29.00										
30.00										
31.00										
32.00										
33.00	4,972,884	71		365,823	14,460,255	14,460,255		7,823,286		16,917
34.00										
35.00										
36.00										
36.01										
36.02										

GENERAL SERVICE COST CENTERS

- Old Cap Rel Costs-Bldg & Fixtures
- Old Cap Rel Costs-Tower
- Old Cap Rel Costs-Movable Equipment
- New Cap Rel Costs-Bldg & Fixtures
- New Cap Rel Costs-Tower
- New Cap Rel Costs-Movable Equipment

- Employee Benefits
- Communications
- Data Processing
- Purchasing/Receiving
- Admitting
- Business Office
- Other Administrative and General

- Administrative and General
- Maintenance and Repairs
- Operation of Plant
- Laundry and Linen Service
- Housekeeping
- Dietary
- Cafeteria
- Maintenance of Personnel
- Nursing Administration
- Central Services & Supply
- Pharmacy
- Medical Records and Library
- Social Service

- Nursing School
- Intern & Res Service-Salary & Fringes
- Intern & Res Other Program
- Paramedical Ed Program

INPATIENT ROUTINE COST CENTERS

- Adults & Pediatrics (Gen Routine)
- Intensive Care Unit
- Coronary Care Unit
- Neonatal Intensive Care Unit
- Surgical Intensive Care
- Subprovider I
- Subprovider II
- Nursery
- Medicare Certified Nursing Facility
- Distinct Part Nursing Facility
- Adult Subacute Care Unit
- Subacute Care Unit II
- Transitional Care Unit

STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:
HOAG MEMORIAL HOSPITAL PRESBYTERIAN

Fiscal Period Ended:
SEPTEMBER 30, 2008

	EMP BENE SALARIES)	COMMUNICATI ON (# of Phones)	STAT	PURCHASING (Storeroom Requisition)	ADMITTING (Impatient Revenue)	BUSINESS OFFICE (Total Rev)	RECONCILA	STAT	STAT	ADM & GEN (ACCCUM COST)	MAINT & REPAIRS (SQ FT)
	5.00 (Adj)	6.01 (Adj)	6.02 (Adj)	6.03 (Adj)	6.04 (Adj)	6.05 (Adj)	6.06 (Adj)	6.07 (Adj)	6.08 (Adj)		7.00 (Adj)
ANCILLARY COST CENTERS											
37.00	18,379,691	264		43,528,625	208,101,377	216,214,498				37,184,484	46,525
38.00										0	
39.00	7,493,013	77		1,309,544	32,918,721	33,667,902				12,904,311	32,640
40.00										0	
41.00	10,995,807	318		5,021,092	81,112,162	190,839,912				23,656,429	29,809
41.01	2,174,827	32		53,337	6,410,779	21,480,554				3,349,361	9,229
41.02										0	
42.00	5,346,385	158		767,304	1,346,435	69,231,544				11,704,642	44,047
42.01		1		71	137,643	1,170,087				267,154	
42.02	3,765,807	148		438,371	278,268	10,034,124				6,845,343	14,586
43.00	1,260,069	30		1,372,914	6,220,884	16,453,380				3,401,875	4,706
44.00	6,386,484	88		2,966,194	77,553,894	108,483,846				16,110,345	13,472
44.01	1,287,641	41		1,001,363	5,723,785	18,555,457				3,675,303	8,776
46.00	1,641,865	31		372,874	10,630,395	14,408,486				6,936,257	3,911
47.00										0	
48.00										0	
49.00	6,441,855	33		1,017,937	33,582,420	35,531,381				9,021,904	3,836
49.01	202,749	3		359	181,380	1,351,340				302,699	422
49.02	3,261,874	26		141,630	8,558,829	16,694,799				5,490,921	8,405
50.00	1,560,088	85		67,819	6,694,427	15,649,871				2,607,649	3,459
53.01	631,601	11		15,458	229,694	2,252,678				935,883	1,898
53.02	3,974,887	69		11,436,097	44,387,225	63,081,229				7,205,352	17,634
54.00	1,223,680	12		34,620	670,558	1,180,998				1,872,820	5,966
55.00					125,223,843	190,668,628				61,621,734	
56.00	706,785	3		59,294	5,097,829	227,033,082				25,028,869	1,157
57.00					164,404,072	1,048,479				1,048,479	7,196
59.01	3,530,115	103		1,619,406	4,927,677	27,063,815				6,115,278	
59.02										1,610,149	
59.03	917,153	18		38,235	6,569,851	6,569,851				4,667,814	3,628
60.01	2,414,683	66		57,820	317,902	2,921,309				15,523,483	20,152
61.00	10,073,849	291		765,782	16,285,264	55,297,384				8,671,364	6,661
61.01	4,675,041	43		4,617,277	51,797	25,231,782				10,030,330	25,717
61.02	4,652,376	20		310,211	126,131	58,880,067				0	
82.00										0	
83.00										0	
84.00										0	
85.00										0	
86.00										0	
NONREIMBURSABLE COST CENTERS											
96.00										58,844	1,455
96.01	505,941	9		76,254						978,972	3,745
96.02	1,719,877	103		113,953						8,213,024	14,232
96.03										18,199	
96.04	5,243,125	353		566,706						18,768,350	13,854
96.05	382,364			2,435,620						3,207,024	
96.06	83,365	2		22,152						284,949	
96.07	37,597									46,252	
96.08	463,163			231,815						1,243,287	5,191
96.09										118,321	10,392
96.10	2,061,667	40		165,475	8,200,770	8,664,817				3,750,147	11,258
97.00										0	
100.03										0	
100.04										0	
TOTAL	242,385,614	5,338		116,906,574	1,059,784,836	1,654,192,813				513,666,778	860,289
COST TO BE ALLOCATED	24,633,880	1,519,496		6,779,171	5,253,185	4,509,258				53,946,418	7,995,631
UNIT COST MULTIPLIER - SCH 8	0.101631	284.656373		0.057988	0.004957	0.002726				0.105022	9.294122

STATE OF CALIFORNIA

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

SCHEDULE 9.2

Provider Name:
HOAG MEMORIAL HOSPITAL PRESBYTERIAN

Fiscal Period Ended:
SEPTEMBER 30, 2008

	OPER PLANT (SQ FT)	LAUNDRY & LINEN (LB LNDRY)	HOUSE-KEEPING (SQ FT)	DIETARY (MEALS SERVED)	CAFETERIA (FTEs)	MAINT OF PERSONNEL (# HOUSED)	NURSING ADMIN (NURSE HR)	CENT SERV & SUPPLY (CST REQ)	PHARMACY (COSTS REQUIS)	MED REC (TOTAL REVENUE)	SOC SERV (# OF CONTACT)	PARAMED (TIME SPENT)
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
ANCILLARY COST CENTERS												
37.00	46,525	21,239	46,525		25,924		11,965	1,183,794	1,013,646	216,214,488	3,300	
38.00												
39.00	32,640	19,560	32,640	17,089	9,397		5,570	1,174,058	1,403	33,667,902		
40.00												
41.00	29,809	11,947	29,809		16,995		3,400	1,809,543	47,893	190,839,912		
41.01	9,229	5,100	9,229		2,978		614	11,510	1,438	21,480,554		
41.02												
42.00	44,047	2,885	44,047		9,436		760	136,547	3,697	69,231,544		
42.01					200					1,170,087		
42.02	14,586		14,586		2,472		1,657	70,127	9,431	10,034,124	4,840	
43.00	4,706	2,321	4,706		1,548		197	21,713	8,776	16,453,380		
44.00	13,472	268	13,472		10,857			292,090		108,483,846		
44.01	8,776		8,776		2,529			68,446	13	18,555,457		
46.00	3,911		3,911		2,234		394	7,231		14,408,486		
47.00												
48.00												
49.00	3,836		3,836		8,261			275,060	262,386	35,531,381	4,950	3
49.02	422		422		212		179	52	101	1,351,340		
50.00	8,405	1,465	8,405		4,726		930	74,931	22,087	16,694,799		
53.00	3,459	4,048	3,459		2,557		210	5,370		15,649,871		1
53.01	1,898	196	1,898		921		345	1,775		2,252,678		
53.02	17,634		17,634		4,381		1,082	1,249	19,637	63,081,229	4,070	
54.00	5,966	495	5,966		1,157		136	60,461,265	5,317	190,668,628		64
55.00									23,595,062	227,033,082		
56.00	1,157		1,157		712		468	954		5,169,317		
57.00	7,196	7,900	7,196		5,112		1,650		8,241	27,063,815		
59.02												
59.03												
60.01	3,628		3,628		1,554		1,275	5,663		6,569,851		
61.00	20,152	27,235	20,152		3,182		6,786	1,246	36,323	2,921,309		
61.01	6,661		6,661		15,143		2,775	500,913	44,887	55,297,384		
61.02	25,717		25,717		404			167,276	409	25,231,782		
82.00												
83.00												
84.00												
85.00												
86.00												
NONREIMBURSABLE COST CENTERS												
96.00	1,455		1,455									
96.01	3,745		3,745		413		260	19				
96.02	14,232		14,232		2,767							
96.03												
96.04	13,854		13,854									
96.05												
96.06					92,465							
96.07												
96.08	5,191		5,191		795		1,121		7,815			
96.09	10,392		10,392									
96.10	11,258	1,331	11,258	31,841	2,560		1,101	6,427	176	8,664,817		
97.00												
100.03												
100.04												
TOTAL	740,449	271,958	727,998	346,315	359,965	0	107,838	71,469,296	25,209,580	1,654,192,813	36,575	100
COST TO BE ALLOCATED	20,225,300	2,537,482	10,198,736	2,220,353	7,627,633	0	12,697,275	5,009,097	13,076,230	7,238,742	4,646,304	0
UNIT COST MULTIPLIER - SCH 8	27.314913	9.330418	14.009291	6.411367	21.189931	0.000000	117.743973	0.070087	0.518701	0.004376	127.034972	0.000000

Provider Name:
HOAG MEMORIAL HOSPITAL PRESBYTERIAN

Fiscal Period Ended:
SEPTEMBER 30, 2008

	STAT	STAT	NONPHY ANESTH (ASG TIME)	NURSE SCHOOL (ASG TIME)	I&R-SAL & FRINGES (ASG TIME)	I&R-PRG COST (ASG TIME)	PARAMED EDUCAT (TIME SPENT)
GENERAL SERVICE COST CENTERS							
1.00 Old Cap Rel Costs-Bldg & Fixtures	19.02	19.03	20.00	21.00	22.00	23.00	24.00
1.01 Old Cap Rel Costs-Tower	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
2.00 Old Cap Rel Costs-Movable Equipment							
3.00 New Cap Rel Costs-Bldg & Fixtures							
3.01 New Cap Rel Costs-Tower							
4.00 New Cap Rel Costs-Movable Equipment							
4.03							
4.04							
4.05							
4.06							
4.07							
4.08							
5.00 Employee Benefits							
6.01 Communications							
6.02 Data Processing							
6.03 Purchasing/Receiving							
6.04 Admitting							
6.05 Business Office							
6.06 Other Administrative and General							
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 Paramedical Ed Program							
INPATIENT ROUTINE COST CENTERS							
25.00 Adults & Pediatrics (Gen Routine)							24
26.00 Intensive Care Unit							4
27.00 Coronary Care Unit							4
28.00 Neonatal Intensive Care Unit							
29.00 Surgical Intensive Care							
30.00 Subprovider I							
31.00 Subprovider II							
32.00							
33.00 Nursery							
34.00 Medicare Certified Nursing Facility							
35.00 Distinct Part Nursing Facility							
36.00 Adult Subacute Care Unit							
36.01 Subacute Care Unit I							
36.02 Transitional Care Unit							

TRIAL BALANCE OF EXPENSES

Provider Name:
HOAG MEMORIAL HOSPITAL PRESBYTERIAN

Fiscal Period Ended:
SEPTEMBER 30, 2008

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	GENERAL SERVICE COST CENTERS			
1.00	Old Cap Rel Costs-Bldg & Fixtures	\$ 931,418	\$ 0	\$ 931,418
1.01	Old Cap Rel Costs-Tower	192,864	0	192,864
2.00	Old Cap Rel Costs-Movable Equipment	1,281,499	0	1,281,499
3.00	New Cap Rel Costs-Bldg & Fixtures	8,985,423	0	8,985,423
3.01	New Cap Rel Costs-Tower	3,135,695	0	3,135,695
4.00	New Cap Rel Costs-Movable Equipment	30,346,655	(35,263)	30,311,392
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	25,024,317	(1,224,520)	23,799,797
6.01	Communications	1,246,932	0	1,246,932
6.02	Data Processing		0	0
6.03	Purchasing/Receiving	5,669,380	0	5,669,380
6.04	Admitting	4,597,130	0	4,597,130
6.05	Business Office	3,518,717	0	3,518,717
6.06	Other Administrative and General	52,428,856	(4,762,509)	47,666,347
6.07			0	0
6.08			0	0
6.00	Administrative and General		0	0
7.00	Maintenance and Repairs	5,779,053	0	5,779,053
8.00	Operation of Plant	12,205,040	0	12,205,040
9.00	Laundry and Linen Service	2,017,975	0	2,017,975
10.00	Housekeeping	7,960,396	0	7,960,396
11.00	Dietary	1,457,559	0	1,457,559
12.00	Cafeteria	3,897,970	0	3,897,970
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	9,547,472	(329,526)	9,217,946
15.00	Central Services & Supply	3,079,288	0	3,079,288
16.00	Pharmacy	8,848,302	(16,524)	8,831,778
17.00	Medical Records and Library	5,153,057	0	5,153,057
18.00	Social Service	3,438,781	(198,469)	3,240,312
19.00			0	0
19.02			0	0
19.03			0	0
20.00			0	0
21.00	Nursing School		0	0
22.00	Intern & Res Service-Salary & Fringes		0	0
23.00	Intern & Res Other Program		0	0
24.00	Paramedical Ed Program	132,204	0	132,204
	INPATIENT ROUTINE COST CENTERS			
25.00	Adults & Pediatrics (Gen Routine)	65,065,676	167,748	65,233,424
26.00	Intensive Care Unit	9,249,536	0	9,249,536
27.00	Coronary Care Unit	6,227,654	0	6,227,654
28.00	Neonatal Intensive Care Unit	3,076,509	0	3,076,509
29.00	Surgical Intensive Care		0	0
30.00	Subprovider I		0	0
31.00	Subprovider II		0	0
32.00			0	0
33.00	Nursery	6,481,205	0	6,481,205
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:
HOAG MEMORIAL HOSPITAL PRESBYTERIAN

Fiscal Period Ended:
SEPTEMBER 30, 2008

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
37.00	Operating Room	\$ 29,086,998	\$ 0	\$ 29,086,998
38.00	Recovery Room		0	0
39.00	Delivery Room and Labor Room	10,469,944	0	10,469,944
40.00	Anesthesiology		0	0
41.00	Radiology - Diagnostic	19,778,772	0	19,778,772
41.01	Ultrasound	2,652,555	0	2,652,555
41.02			0	0
42.00	Radiology - Therapeutic	9,095,053	0	9,095,053
42.01	Lithotripsy	262,993	0	262,993
42.02	Oncology	7,281,315	(1,589,069)	5,692,246
43.00	Radioisotope	2,919,652	0	2,919,652
44.00	Laboratory	14,039,243	0	14,039,243
44.01	Laboratory - Pathological	3,040,826	0	3,040,826
46.00	Whole Blood	6,488,806	0	6,488,806
47.00	Blood Storing and Processing		0	0
48.00	Intravenous Therapy		0	0
49.00	Respiratory Therapy	7,880,334	0	7,880,334
49.02	Hyperbaric Unit	259,569	0	259,569
50.00	Physical Therapy	4,715,049	0	4,715,049
53.00	Electrocardiology	2,319,540	(114,307)	2,205,233
53.01	Cardiac Rehab. Unit	800,080	(16,454)	783,626
53.02	Cardiac Cath. Lab	5,658,893	(645,447)	5,013,446
54.00	Electroencephalography	1,495,211	0	1,495,211
55.00	Medical Supplies Charged to Patients	60,481,265	0	60,481,265
56.00	Drugs Charged to Patients	23,595,062	0	23,595,062
57.00	Renal Dialysis	886,203	0	886,203
59.01	G.I Lab	5,244,060	0	5,244,060
59.02	Chemical Dependency	(3,500)	3,500	0
59.03	Sleep Disorder	1,370,199	0	1,370,199
60.01	Outpatient Services Clinic	4,121,188	0	4,121,188
61.00	Emergency	13,325,971	0	13,325,971
61.01	Surgicenter	7,315,111	0	7,315,111
61.02	Radiology Clinics	8,125,006	0	8,125,006
82.00			0	0
83.00			0	0
84.00			0	0
85.00			0	0
86.00			0	0
	SUBTOTAL	\$ 543,681,961	\$ (8,760,840)	\$ 534,921,121
	NONREIMBURSABLE COST CENTERS			
96.00	Gift, Flower, Coffee Shop & Canteen		0	0
96.01	O.B. Education	769,112	0	769,112
96.02	Public Relations	6,718,044	595,446	7,313,490
96.03	General Development		0	0
96.04	Marketing/Phys. Expense	15,032,692	2,448,497	17,481,189
96.05	Lido Pharmacy	2,983,452	0	2,983,452
96.06	Visistor Meals/Vacant Space	129,499	0	129,499
96.07	O/P Nutrition	42,431	0	42,431
96.08	Cell Biology	972,837	0	972,837
96.09	Sublease Physician Space		0	0
96.10	Chemical Dependency	3,002,366	(2,300)	3,000,066
97.00			0	0
100.03			0	0
100.04			0	0
100.99	SUBTOTAL	\$ 29,650,433	\$ 3,041,643	\$ 32,692,076
101	TOTAL	\$ 573,332,394	\$ (5,719,197)	\$ 567,613,197

(To Schedule 8)

Provider Name:
HOAG MEMORIAL HOSPITAL PRESBYTERIAN

Page 1
Fiscal Period Ended:
SEPTEMBER 30, 2008

	TOTAL ADJ (Page 1 & 2)	1	2	3	4	5	6	7	8	9	10	11	12
ANCILLARY COST CENTERS													
37.00 Operating Room	0												
38.00 Recovery Room	0												
39.00 Delivery Room and Labor Room	0												
40.00 Anesthesiology	0												
41.00 Radiology - Diagnostic	0												
41.01 Ultrasound	0												
41.02	0.00												
42.00 Radiology - Therapeutic	0												
42.01 Lithotripsy	0												
42.02 Oncology	(1,589,069)												
43.00 Radioisotope	0												
44.00 Laboratory	0												
44.01 Laboratory - Pathological	0												
46.00 Whole Blood	0												
47.00 Blood Storing and Processing	0												
48.00 Intravenous Therapy	0												
49.00 Respiratory Therapy	0												
49.02 Hyperbaric Unit	0												
50.00 Physical Therapy	0												
53.00 Electrocardiology	(114,307)												
53.01 Cardiac Rehab. Unit	(16,454)												
53.02 Cardiac Cath. Lab	(645,447)												
54.00 Electroencephalography	0												
55.00 Medical Supplies Charged to Patients	0												
56.00 Drugs Charged to Patients	0												
57.00 Renal Dialysis	0												
59.01 G.I Lab	0												
59.02 Chemical Dependency	3,500												
59.03 Sleep Disorder	0												
60.01 Outpatient Services Clinic	0												
61.00 Emergency	0												
61.01 Surgicenter	0												
61.02 Radiology Clinics	0												
82.00	0												
83.00	0												
84.00	0												
85.00	0												
86.00	0												
NONREIMBURSABLE COST CENTERS													
96.00 Gift, Flower, Coffee Shop & Canteen	0												
96.01 O.B. Education	0												
96.02 Public Relations	595,446									595,446			
96.03 General Development	0												
96.04 Marketing/Phys. Expense	2,448,497		140,737	268,506	8,285	96,767	1,562,444	39,000	279,550				
96.05 Libo Pharmacy	0												
96.06 Visitor Meals/Vacant Space	0												
96.07 O/P Nutrition	0												
96.08 Cell Biology	0												
96.09 Sublease Physician Space	0										1,200		
96.10 Chemical Dependency	(2,300)	(3,500)											
97.00	0												
100.03	0												
100.04	0												
101.00 TOTAL	(\$5,719,197)	0	0	0	0	0	0	0	0	0	0	(35,263)	(941,306)

(To Sch 10)

Provider Name:
HOAG MEMORIAL HOSPITAL PRESBYTERIAN

Page 2
Fiscal Period Ended:
SEPTEMBER 30, 2008

	AUDIT ADJ 13	AUDIT ADJ 14	AUDIT ADJ 15	AUDIT ADJ 16	AUDIT ADJ 17	AUDIT ADJ 18	AUDIT ADJ 19	AUDIT ADJ 20	AUDIT ADJ 21	AUDIT ADJ 22	AUDIT ADJ 23	AUDIT ADJ 24, 25	AUDIT ADJ 26, 27
GENERAL SERVICE COST CENTER													
1.00													
1.01													
2.00													
3.00													
3.01													
4.00													
4.03													
4.04													
4.05													
4.06													
4.07													
4.08													
5.00	(70,000)	(194,528)									(18,686)		
6.01													
6.02													
6.03													
6.04													
6.05													
6.06			(46,500)	(293,736)	(291,652)	(77,693)	(50,705)	(3,497)	(24,692)	(59,010)	(859,982)	(63,107)	
6.07													
6.08													
6.00													
7.00													
8.00													
9.00													
10.00													
11.00													
12.00													
13.00													
14.00													
15.00													
16.00													
17.00													
18.00													
19.00													
19.02													
19.03													
20.00													
21.00													
22.00													
23.00													
24.00													
INPATIENT ROUTINE COST CENTERS													
25.00													
26.00													
27.00													
28.00													
29.00													
30.00													
31.00													
32.00													
33.00													
34.00													
35.00													
36.00													
36.01													
36.02													

167,748

(300,672)

(28,854)

(16,524)

(180,433)

(18,036)

(859,982)

(59,010)

(24,692)

(3,497)

(50,705)

(77,693)

(291,652)

(46,500)

(293,736)

(194,528)

(70,000)

Provider Name:

HOAG MEMORIAL HOSPITAL PRESBYTERIAN

Fiscal Period Ended:
SEPTEMBER 30, 2008

	AUDIT ADJ 13	AUDIT ADJ 14	AUDIT ADJ 15	AUDIT ADJ 16	AUDIT ADJ 17	AUDIT ADJ 18	AUDIT ADJ 19	AUDIT ADJ 20	AUDIT ADJ 21	AUDIT ADJ 22	AUDIT ADJ 23	AUDIT ADJ 24, 25	AUDIT ADJ 26, 27
ANCILLARY COST CENTERS													
37.00 Operating Room													
38.00 Recovery Room													
39.00 Delivery Room and Labor Room													
40.00 Anesthesiology													
41.00 Radiology - Diagnostic													
41.01 Ultrasound													
41.02	0.00												
42.00 Radiology - Therapeutic													
42.01 Lithotripsy													
42.02 Oncology											(1,218,080)	(370,989)	
43.00 Radioisotope													
44.00 Laboratory													
44.01 Laboratory - Pathological													
46.00 Whole Blood													
47.00 Blood Storing and Processing													
48.00 Intravenous Therapy													
49.00 Respiratory Therapy													
49.02 Hyperbaric Unit													
50.00 Physical Therapy													
53.00 Electrocardiology											(114,307)		
53.01 Cardiac Rehab. Unit											(16,454)		
53.02 Cardiac Cath. Lab											(645,447)		
54.00 Electroencephalography													
55.00 Medical Supplies Charged to Patients													
56.00 Drugs Charged to Patients													
57.00 Renal Dialysis													
59.01 G.I Lab													
59.02 Chemical Dependency													
59.03 Sleep Disorder													
60.01 Outpatient Services Clinic													
61.00 Emergency													
61.01 Surgicenter													
61.02 Radiology Clinics													
82.00													
83.00													
84.00													
85.00													
86.00													
NONREIMBURSABLE COST CENTERS													
96.00 Gift, Flower, Coffee Shop & Canteen													
96.01 O.B. Education													
96.02 Public Relations													
96.03 General Development							47,208						
96.04 Marketing/Phys. Expense													
96.05 Lido Pharmacy													6,000
96.06 Visitor Meals/Vacant Space													
96.07 O/P Nutrition													
96.08 Cell Biology													
96.09 Sublease Physician Space													
96.10 Chemical Dependency													
97.00													
100.03													
100.04													
101.00 TOTAL	(70,000)	(194,528)	(46,500)	(293,736)	(291,652)	(77,693)	(3,497)	(3,497)	(24,692)	(59,010)	(2,890,992)	(492,159)	(294,672)

Provider Name		Fiscal Period		Provider Number		Adjustments		
HOAG MEMORIAL HOSPITAL PRESBYTERIAN		SEPTEMBER 1, 2007 THROUGH SEPTEMBER 30, 2008		ZZT 30224F		33		
Report References								
Adj. No.	Audit Report	Work Sheet	COST REPORT			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
RECLASSIFICATIONS OF REPORTED COSTS								
1	10A	A	59.02	7	Chemical Dependency	(\$3,500)	\$3,500	\$0
	10A	A	96.10	7	Chemical Dependency To correct the posting error of the chemical dependency cost center. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2102.3 and 2304	3,002,366	(3,500)	2,998,866 *
2	10A	A	6.06	7	Other Administrative and General	\$52,428,856	(\$140,737)	\$52,288,119 *
	10A	A	96.04	7	Marketing/Physician Expense To reclassify well design service center and web campaign consulting fees to its appropriate cost center. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2102.3 and 2304	15,032,692	140,737	15,173,429 *
3	10A	A	6.06	7	Other Administrative and General	* \$52,288,119	(\$268,506)	\$52,019,613 *
	10A	A	96.04	7	Marketing/Physician Expense To reclassify ECG management consulting fees related to foundation formation to its appropriate cost center. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2102.3 and 2304	* 15,173,429	268,506	15,441,935 *
4	10A	A	6.06	7	Other Administrative and General	* \$52,019,613	(\$8,285)	\$52,011,328 *
	10A	A	96.04	7	Marketing/Physician Expense To reclassify other marketing expense to its appropriate cost center. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2102.3 and 2304	* 15,441,935	8,285	15,450,220 *
5	10A	A	6.06	7	Other Administrative and General	* \$52,011,328	(\$96,767)	\$51,914,561 *
	10A	A	96.04	7	Marketing/Physician Expense To reclassify other/physicians' income guarantee expense to the proper cost center. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2102.3 and 2304	* 15,450,220	96,767	15,546,987 *
6	10A	A	6.06	7	Other Administrative and General	* \$51,914,561	(\$1,562,444)	\$50,352,117 *
	10A	A	96.04	7	Marketing/Physician Expense To reclassify physicians' income guarantee expense to its appropriate cost center. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2102.3 and 2304	* 15,546,987	1,562,444	17,109,431 *

*Balance carried forward from prior/to subsequent adjustments

Provider Name		Fiscal Period		Provider Number		Adjustments		
HOAG MEMORIAL HOSPITAL PRESBYTERIAN		SEPTEMBER 1, 2007 THROUGH SEPTEMBER 30, 2008		ZZT 30224F		33		
Report References								
Adj. No.	Audit Report	Work Sheet	COST REPORT			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
RECLASSIFICATIONS OF REPORTED COSTS								
7	10A 10A	A A	6.06 96.04	7 7	Other Administrative and General Marketing/Physician Expense To reclassify marketing annual membership fees to its appropriate cost center. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2102.3 and 230.	* * \$50,352,117 17,109,431	(\$39,000) 39,000	\$50,313,117 * 17,148,431 *
8	10A 10A	A A	6.06 96.04	7 7	Other Administrative and General Marketing/Physician Expense To reclassify clinical software used by physicians offices to its appropriate cost center. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2102.3 and 230.	* * \$50,313,117 17,148,431	(\$279,550) 279,550	\$50,033,567 * 17,427,981 *
9	10A 10A	A A	6.06 96.02	7 7	Other Administrative and General Public Relations To reclassify community information exchange strategic planning to its appropriate cost center. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2102.3 and 2304	* * \$50,033,567 6,718,044	(\$595,446) 595,446	\$49,438,121 * 7,313,490
10	10A	A	6.06 96.10	7 7	Other Administrative and General Chemical Dependency To reclassify chemical dependency contribution to its appropriate cost center. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2102.3 and 2304	* * \$49,438,121 2,998,866	(\$1,200) 1,200	\$49,436,921 * 3,000,066

*Balance carried forward from prior/to subsequent adjustments

Provider Name		Fiscal Period		Provider Number		Adjustments		
HOAG MEMORIAL HOSPITAL PRESBYTERIAN		SEPTEMBER 1, 2007 THROUGH SEPTEMBER 30, 2008		ZZT 30224F		33		
Report References								
Adj. No.	Audit Report	Work Sheet	COST REPORT			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
ADJUSTMENTS TO REPORTED COSTS								
11	10A	A	4.00	7	New Capital Related Cost - Movable Equipment To eliminate equipment depreciation for the assets already fully depreciated per Blue Cross audit FYE 1997. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2102.3 and 2304	\$30,346,655	(\$35,263)	\$30,311,392
12	10A	A	5.00	7	Employee Benefits To adjust the reported contribution to the retirement plan to agree with the actual funded amount. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2140.1 and 2140.2	\$25,024,317	(\$941,306)	\$24,083,011 *
13	10A	A	5.00	7	Employee Benefits To eliminate workers' compensation not applicable to the audit period. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2102.3 and 2304	\$24,083,011 *	(\$70,000)	\$24,013,011 *
14	10A	A	5.00	7	Employee Benefits To adjust the bonus to agree with the Board's guidelines per actual payment schedule. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2102.3 and 2304	\$24,013,011 *	(\$194,528)	\$23,818,483 *
15	10A	A	6.06	7	Other Administrative and General To eliminate physician recruiting fees for the purpose of expanding business. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2102.3 and 2304	\$49,436,921 *	(\$46,500)	\$49,390,421 *
16	10A	A	6.06	7	Other Administrative and General To eliminate ECG Management fees related to Orthopedic joint venture not related to patient care. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2102.3 and 2304	\$49,390,421 *	(\$293,736)	\$49,096,685 *

*Balance carried forward from prior/to subsequent adjustments

Provider Name		Fiscal Period		Provider Number		Adjustments		
HOAG MEMORIAL HOSPITAL PRESBYTERIAN		SEPTEMBER 1, 2007 THROUGH SEPTEMBER 30, 2008		ZZT 30224F		33		
Report References								
Adj. No.	Audit Report	Work Sheet	COST REPORT			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
ADJUSTMENTS TO REPORTED COSTS								
17	10A	A	6.06	7	Other Administrative and General To eliminate joint venture legal fees not related to patient care. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2102.3 and 2304	* \$49,096,685	(\$291,652)	\$48,805,033 *
18	10A	A	6.06	7	Other Administrative and General To eliminate Irvine project expense not related to patient care. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2102.3 and 2304	* \$48,805,033	(\$77,693)	\$48,727,340 *
19	10A	A	6.06	7	Other Administrative and General Marketing/Physician Expense To eliminate the audit accrual fees and include auditing fees based on actual invoices applicable for the audit period. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2300 and 2304	* \$48,727,340	(\$50,705)	\$48,676,635 *
	10A	A	96.04	7		* 17,427,981	47,208	17,475,189 *
20	10A	A	6.06	7	Other Administrative and General To eliminate audit fees not related to patient care. 42 CFR 413.9 (c) (3) / CMS Pub. 15-1, Sections 2102.3 and 2304	* \$48,676,635	(\$3,497)	\$48,673,138 *
21	10A	A	6.06	7	Other Administrative and General To eliminate additional other expenses not related to patient care based on actual invoices. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2300 and 2304	* \$48,673,138	(\$24,692)	\$48,648,446 *
22	10A	A	6.06	7	Other Administrative and General To eliminate additional other expenses not related to patient care based on the ratio of 1999 Blue Cross audit of other administrative and general accounts. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2300 and 2304	* \$48,648,446	(\$59,010)	\$48,589,436 *

*Balance carried forward from prior/to subsequent adjustments

Provider Name		Fiscal Period		Provider Number		Adjustments		
HOAG MEMORIAL HOSPITAL PRESBYTERIAN		SEPTEMBER 1, 2007 THROUGH SEPTEMBER 30, 2008		ZZT 30224F		33		
Report References								
Adj. No.	Audit Report	Work Sheet	COST REPORT			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
ADJUSTMENTS TO REPORTED COSTS								
23	10A	A	5.00	7	Employee Benefits	* \$23,818,483	(\$18,686)	\$23,799,797
	10A	A	6.06	7	Other Administrative and General	* 48,589,436	(859,982)	47,729,454 *
			18.00	7	Social Services	3,438,781	(18,036)	3,420,745 *
	10A	A	42.02	7	Oncology	7,281,315	(1,218,080)	6,063,235 *
			53.00	7	Electrocardiology	2,319,540	(114,307)	2,205,233
			53.01	7	Cardiac Rehab. Unit	800,080	(16,454)	783,626
			53.02	7	Cardiac Cath. Lab	5,658,893	(645,447)	5,013,446
To eliminate HBP professional fees directly billed under the physician provider numbers. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2108 and 2304								
24	10A	A	6.06	7	Other Administrative and General	* 47,729,454	(\$63,107)	\$47,666,347
	10A	A	14.00	7	Nursing Administration	9,547,472	(28,854)	9,518,618 *
	10A	A	16.00	7	Pharmacy	8,848,302	(16,524)	8,831,778
	10A	A	18.00	7	Social Services	3,420,745	(180,433)	3,240,312
	10A	A	42.02	7	Oncology	6,063,235	(370,989)	5,692,246 *
To eliminate HBP provider component fees in excess of the reasonable compensation equivalents. 42 CFR 413.5 and 413.9 / CMS Pub. 15-1, Section 2182.3C								
25	10A	A	25.00	7	Adults and Pediatrics	\$65,065,676	\$167,748	\$65,233,424 *
To reverse the provider's elimination relating to HBP components of chemical dependency. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2300 and 2304								
26	10A	A	14.00	7	Nursing Administration	* \$9,518,618	(\$300,672)	\$9,217,946
To abate OB education revenue in correspondence to the provider's reclassification 42 CFR 413.24 / CMS Pub. 15-1, Sections 2304 and 2328								
27	10A	A	96.04	7	Marketing/Physician Expense	* \$17,475,189	\$6,000	\$17,481,189
To include other marketing expense to its cost center instead of eliminating for proper cost finding. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2300 and 2304								

*Balance carried forward from prior/to subsequent adjustments

Provider Name		Fiscal Period		Provider Number		Adjustments		
HOAG MEMORIAL HOSPITAL PRESBYTERIAN		SEPTEMBER 1, 2007 THROUGH SEPTEMBER 30, 2008		ZZT 30224F		33		
Adj. No.	Audit Report	Work Sheet	Report References			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
28	Sch 4	D-1	1.00	1	Total Days - Adults and Pediatrics To include observation bed days posted at emergency room. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Section 2304	112,893	2,120	115,013
ADJUSTMENT TO REPORTED PATIENT DAYS								

Provider Name		Fiscal Period		Provider Number		Adjustments				
HOAG MEMORIAL HOSPITAL PRESBYTERIAN		SEPTEMBER 1, 2007 THROUGH SEPTEMBER 30, 2008		ZZT 30224F		33				
Adj. No.	Audit Report	Report References			As Reported	Increase (Decrease)	As Adjusted			
		Work Sheet	Part	Title						
		COST REPORT								
		Line	Col.	Explanation of Audit Adjustments						
ADJUSTMENTS TO REPORTED MEDICAL SETTLEMENT DATA - NONCONTRACT										
29	4	D-1	I	XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics	1,575	204	1,779
	4A	D-1	II	XIX	42.00	4	Medi-Cal Days - Nursery	878	25	903
	4A	D-1	II	XIX	43.00	4	Medi-Cal Days - Intensive Care Unit	47	77	124
	4A	D-1	II	XIX	44.00	4	Medi-Cal Days - Coronary Care Unit	10	81	91
	4A	D-1	II	XIX	47.00	4	Medi-Cal Days - Neonatal Intensive Care Unit	187	18	205
30	6	D-4	XIX	XIX	37.00	2	Medi-Cal Ancillary Charges - Operating Room	\$697,105	\$563,153	\$1,260,258
	6	D-4	XIX	XIX	39.00	2	Medi-Cal Ancillary Charges - Delivery Room and Labor Room	1,529,665	45,290	1,574,955
	6	D-4	XIX	XIX	41.00	2	Medi-Cal Ancillary Charges - Radiology - Diagnostic	364,461	(188,186)	176,275
	6	D-4	XIX	XIX	41.01	2	Medi-Cal Ancillary Charges - Ultrasound	74,185	322,419	396,604
	6	D-4	XIX	XIX	43.00	2	Medi-Cal Ancillary Charges - Radioisotope	14,965	99,404	114,369
	6	D-4	XIX	XIX	44.00	2	Medi-Cal Ancillary Charges - Laboratory	757,452	247,929	1,005,381
	6	D-4	XIX	XIX	44.01	2	Medi-Cal Ancillary Charges - Laboratory Pathological	30,284	6,859	37,143
	6	D-4	XIX	XIX	46.00	2	Medi-Cal Ancillary Charges - Whole Blood and Packed Red Blood	40,769	22,863	63,632
	6	D-4	XIX	XIX	49.00	2	Medi-Cal Ancillary Charges - Respiratory Therapy	235,400	125,361	360,761
	6	D-4	XIX	XIX	50.00	2	Medi-Cal Ancillary Charges - Physical Therapy	23,601	14,948	38,549
	6	D-4	XIX	XIX	53.00	2	Medi-Cal Ancillary Charges - Electrocardiology	17,370	91,860	109,230
	6	D-4	XIX	XIX	53.02	2	Medi-Cal Ancillary Charges - Cardiac Cath Lab	85,505	7,422	92,927
	6	D-4	XIX	XIX	54.00	2	Medi-Cal Ancillary Charges - Electroencephalography	8,054	(1,068)	6,986
	6	D-4	XIX	XIX	55.00	2	Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients	399,872	288,687	688,559
	6	D-4	XIX	XIX	56.00	2	Medi-Cal Ancillary Charges - Drugs Charged to Patients	1,641,300	421,168	2,062,468
	6	D-4	XIX	XIX	57.00	2	Medi-Cal Ancillary Charges - Renal Dialysis	0	25,459	25,459
	6	D-4	XIX	XIX	59.01	2	Medi-Cal Ancillary Charges - G.I. Lab	39,546	10,735	50,281
	6	D-4	XIX	XIX	61.00	2	Medi-Cal Ancillary Charges - Emergency	133,742	51,642	185,384
	6	D-4	XIX	XIX	101.00	2	Medi-Cal Ancillary Charges - Total	6,093,276	2,155,945	8,249,221
31	2	E-2	III	XIX	10.00	1	Medi-Cal Routine Service Charges	\$1,269,476	\$229,629	\$1,499,105
	2	E-2	III	XIX	11.00	1	Medi-Cal Ancillary Service Charges	6,093,276	2,155,945	8,249,221

-Continued on next page-

Provider Name		Fiscal Period		Provider Number		Adjustments				
HOAG MEMORIAL HOSPITAL PRESBYTERIAN		SEPTEMBER 1, 2007 THROUGH SEPTEMBER 30, 2008		ZZT 30224F		33				
Report References										
Adj. No.	Audit Report	Work Sheet	COST REPORT			As Reported	Increase (Decrease)	As Adjusted		
			Part	Title	Line				Col.	
ADJUSTMENTS TO REPORTED MEDICAL SETTLEMENT DATA - NONCONTRACT										
32		E-3	III	XIX	33.00	1	Medi-Cal Deductible	\$13,483	\$3,983	\$17,466
33		E-3	III	XIX	36.00	1	Medi-Cal Coinsurance	0	11,663	11,663
		E-3	III	XIX	57.00	1	Medi-Cal Interim Payments	\$3,622,828	\$1,145,046	\$4,767,874
<p>-Continued from previous page-</p> <p>To adjust Medi-Cal Settlement Data to agree with the following EDS Paid Claims Summaries: Report Date: September 02, 2010 Payment Period: September 1, 2007 through August 30, 2010 Service Period: September 1, 2007 through September 30, 2008 42 CFR 413.20, 413.50, 413.53, 413.60 and 413.64 CMS Pub. 15-1, Sections 2304 and 2408</p>										