

**REPORT
ON THE
COST REPORT REVIEW
ST. VINCENT MEDICAL CENTER
LOS ANGELES, CALIFORNIA
PROVIDER NUMBERS: HSC/ZZT 30502H, LTC 55437G,
NPI 1124004304 AND NPI 1194879114
FISCAL PERIOD ENDED
JUNE 30, 2008**

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

**Section Chief: Daniel J. Giardinelli
Audit Supervisor: Henry Kwan
Auditors: Peter Scollan & Christine Sprouse**



DAVID MAXWELL-JOLLY
Director

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



ARNOLD SCHWARZENEGGER
Governor

February 22, 2010

Administrator
St. Vincent Medical Center
2131 West Third Street
Los Angeles, California 90057

PROVIDER: ST. VINCENT MEDICAL CENTER
PROVIDER NOS. HSC 30502H / NPI 1124004304
FISCAL PERIOD ENDED JUNE 30, 2008

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

In our opinion, the audited combined settlement for the fiscal period due the State in the amount of \$158,449, and the audited costs presented in the Summary of Findings represents a proper determination in accordance with the reimbursement principles of applicable programs.

This audit report includes the:

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

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

Administrator
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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 95814-2825
(916) 322-5603

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
1501 Capitol Avenue, Suite 71.5001
Sacramento, CA 95814-5005
(916) 440-7700

The procedures that govern an appeal are contained in Welfare and Institutions Code, Section 14171, and California Code of Regulations, Title 22, Section 51016, et seq.

If you have questions regarding this report, you may call the Audits Section—Burbank at (818) 295-2620.

Original Signed By

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

Certified

SUMMARY OF FINDINGS

Provider Name:
ST. VINCENT MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2008

	SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1) Provider No. ZZT 30502H		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
2. Subprovider I (SCHEDULE 1-1) Provider No.		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
3. Subprovider II (SCHEDULE 1-2) Provider No.		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
4. Medi-Cal Contract Cost (CONTRACT SCH 1) Provider No. HSC 30502H		
Reported		\$ 18,611,214
Net Change		\$ <u>981,691</u>
Audited Cost		\$ 19,592,905
Audited Amount Due Provider (State)	\$ (158,449)	
5. Distinct Part Nursing Facility (DPNF SCH 1) Provider No. LTC 55437G		
Reported		\$ 537.31
Net Change		\$ <u>182.20</u>
Audited Cost Per Day		\$ 719.51
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)	\$ (158,449)	
9. Total Medi-Cal Cost		\$ 19,592,905

SUMMARY OF FINDINGS

Provider Name:
ST. VINCENT MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2008

		SETTLEMENT	COST
10. Subacute (SUBACUTE SCH 1-1)	Provider No.		
	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)		\$ 0	
11. Rural Health Clinic (RHC SCH 1)	Provider No.		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
12. Rural Health Clinic (RHC 95-210 SCH 1)	Provider No.		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
13. Rural Health Clinic (RHC 95-210 SCH 1-1)	Provider No.		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
14. County Medical Services Program (CMSP SCH 1)	Provider No.		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
15. Transitional Care (TC SCH 1)	Provider No.		
	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)		\$ 0	
16. Total Other Settlement	Due Provider - (Lines 10 through 15)	\$ 0	
17. Total Combined Audited Settlement Due	Provider (State/CMSP/RHC) - (Line 8 + Line 16)	\$ (158,449)	

COMPUTATION OF MEDI-CAL CONTRACT COST

Provider Name:
ST. VINCENT MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2008

Provider No:
HSC 30502H

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Contract Sch 3)	\$ <u>18,611,214</u>	\$ <u>19,592,905</u>
2. Excess Reasonable Cost Over Charges (Contract Sch 2)	\$ <u>0</u>	\$ <u>0</u>
3. Medi-Cal Inpatient Hospital Based Physician Services	\$ <u>0</u>	\$ <u>0</u>
4.	\$ <u>0</u>	\$ <u>0</u>
5. Subtotal (Sum of Lines 1 through 4)	\$ <u>18,611,214</u>	\$ <u>19,592,905</u>
6.	\$ <u>0</u>	\$ <u>0</u>
7.	\$ <u>0</u>	\$ <u>0</u>
8. Total Medi-Cal Cost (Sum of Lines 5 through 7)	\$ <u>18,611,214</u>	\$ <u>19,592,905</u>
	(To Summary of Findings)	
9. Medi-Cal Overpayments (Adj)	\$ <u>0</u>	\$ <u>0</u>
10. Medi-Cal Credit Balances (Adj 34)	\$ <u>0</u>	\$ <u>(158,449)</u>
11.	\$ <u>0</u>	\$ <u>0</u>
12.	\$ <u>0</u>	\$ <u>0</u>
13. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ <u>0</u>	\$ <u>(158,449)</u>
	(To Summary of Findings)	

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

Provider Name:
ST. VINCENT MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2008

Provider No:
HSC 30502H

REPORTED

AUDITED

REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Contract Sch 3)	\$ <u>18,611,214</u>	\$ <u>20,012,702</u>
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CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj 29)	\$ <u>0</u>	\$ <u>21,610,692</u>
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3. Inpatient Ancillary Service Charges (Adj 29)	\$ <u>62,147,390</u>	\$ <u>62,255,571</u>
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4. Total Charges - Medi-Cal Inpatient Services	\$ <u>62,147,390</u>	\$ <u>83,866,263</u>
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5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ <u>43,536,176</u>	\$ <u>63,853,561</u>
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6. Excess of Reasonable Cost Over Customary Charges (Line 1 minus Line 4)	\$ <u>0</u>	\$ <u>0</u>
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(To Contract Sch 1)

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

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

Provider Name:
ST. VINCENT MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2008

Provider No:
HSC 30502H

	REPORTED	AUDITED
1. Medi-Cal Inpatient Ancillary Services (Contract Sch 5)	\$ <u>10,723,195</u>	\$ <u>10,347,300</u>
2. Medi-Cal Inpatient Routine Services (Contract Sch 4)	\$ <u>7,888,019</u>	\$ <u>7,817,570</u>
3. Medi-Cal Inpatient Hospital Based Physician for Intern and Resident Services (Sch)	\$ <u>0</u>	\$ <u>0</u>
4. Organ Acquisition Certified Transplant Centers (Adj 33)	\$ <u>0</u>	\$ <u>1,847,832</u>
5.	\$ <u>0</u>	\$ <u>0</u>
6. SUBTOTAL (Sum of Lines 1 through 5)	\$ <u>18,611,214</u>	\$ <u>20,012,702</u>
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Contract Sch 7)	\$ <u>0</u>	\$ <u>0</u>
8. SUBTOTAL	\$ <u>18,611,214</u>	\$ <u>20,012,702</u>
	(To Contract Sch 2)	
9. Coinsurance (Adj 30)	\$ <u>0</u>	\$ <u>(418,776)</u>
10. Patient and Third Party Liability (Adj 30)	\$ <u>0</u>	\$ <u>(1,021)</u>
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ <u>18,611,214</u>	\$ <u>19,592,905</u>
	(To Contract Sch 1)	

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

Provider Name:
ST. VINCENT MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2008

Provider No:
HSC 30502H

GENERAL SERVICE UNIT NET OF SWING-BEDS COSTS

	REPORTED	AUDITED
INPATIENT DAYS		
1. Total Inpatient Days (include private & swing-bed) (Adj 24)	42,817	42,831
2. Inpatient Days (include private, exclude swing-bed)	42,817	42,831
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj 24)	42,817	42,831
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 27)	7,365	7,182

SWING-BED ADJUSTMENT

17. Medicare NF Swing-Bed Rates through Dec 31 (Adj)	\$ 0.00	\$ 0.00
18. Medicare NF Swing-Bed Rates after Dec 31(Adj)	\$ 0.00	\$ 0.00
19. Medi-Cal NF Swing-Bed Rates through July 31(Adj)	\$ 0.00	\$ 0.00
20. Medi-Cal NF Swing-Bed Rates after July 31(Adj)	\$ 0.00	\$ 0.00
21. Total Routine Serv Cost (Sch 8, Part I, Line 25, Col 27)	\$ 35,261,898	\$ 35,104,069
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)	\$ 35,261,898	\$ 35,104,069

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)(Adj)	\$ 62,020,385	\$ 62,020,385
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)	\$ 0.568553	\$ 0.566009
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)	\$ 35,261,898	\$ 35,104,069

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 823.55	\$ 819.59
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 6,065,446	\$ 5,886,295
40. Cost Applicable to Medi-Cal (Contract Sch 4A)	\$ 1,822,573	\$ 1,931,275
41. Cost Applicable to Medi-Cal (Contract Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39, 40 & 41)	\$ 7,888,019	\$ 7,817,570

(To Contract Sch 3)

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

Provider Name:
ST. VINCENT MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2008

Provider No:
HSC 30502H

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 33, 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
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 12,822,164	\$ 12,687,460
7. Total Inpatient Days (Adj 24)	5,797	5,768
8. Average Per Diem Cost	\$ 2,211.86	\$ 2,199.63
9. Medi-Cal Inpatient Days (Adj 27)	824	878
10. Cost Applicable to Medi-Cal	\$ 1,822,573	\$ 1,931,275
CORONARY CARE UNIT		
11. Total Inpatient Routine Cost (Sch 8, Line 27, Col 27)	\$ 0	\$ 0
12. Total Inpatient Days (Adj)	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Adj)	0	0
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0
NEONATAL INTENSIVE CARE UNIT		
16. Total Inpatient Routine Cost (Sch 8, Line 28, Col 27)	\$ 0	\$ 0
17. Total Inpatient Days (Adj)	0	0
18. Average Per Diem Cost	\$ 0.00	\$ 0.00
19. Medi-Cal Inpatient Days (Adj)	0	0
20. Cost Applicable to Medi-Cal	\$ 0	\$ 0
SURGICAL INTENSIVE CARE UNIT		
21. Total Inpatient Routine Cost (Sch 8, Line 29, Col 27)	\$ 0	\$ 0
22. Total Inpatient Days (Adj)	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Adj)	0	0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
26. Total Inpatient Routine Cost (Sch 8, Line___ , Col 27)	\$ 0	\$ 0
27. Total Inpatient Days (Adj)	0	0
28. Average Per Diem Cost	\$ 0.00	\$ 0.00
29. Medi-Cal Inpatient Days (Adj)	0	0
30. Cost Applicable to Medi-Cal	\$ 0	\$ 0
31. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,30)	\$ 1,822,573	\$ 1,931,275
	(To Contract Sch 4)	

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

Provider Name:
ST. VINCENT MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2008

Provider No:
HSC 30502H

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

(To Contract Sch 4)

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

Provider Name:
ST. VINCENT MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2008

Provider No:
LTC 55437G

	REPORTED	AUDITED	DIFFERENCE
COMPUTATION OF DISTINCT PART (DP) NURSING FACILITY PER DIEM			
1. Distinct Part Ancillary Cost (DPNF Sch 3)	\$ 0	\$ 1,642,728	\$ 1,642,728
2. Distinct Part Routine Cost (DPNF Sch 2)	\$ 4,308,727	\$ 4,262,293	\$ (46,434)
3. Total Distinct Part Facility Cost (Lines 1 & 2)	\$ 4,308,727	\$ 5,905,021	\$ 1,596,294
4. Total Distinct Part Patient Days (Adj 25)	8,019	8,207	188
5. Average DP Per Diem Cost (Line 3 / Line 4)	\$ 537.31	\$ 719.51	\$ 182.20
DPNF OVERPAYMENT AND OVERBILLINGS			
6. Medi-Cal Overpayments (Adj)	\$ 0	\$ 0	\$ 0
7. Medi-Cal Credit Balances (Adj)	\$ 0	\$ 0	\$ 0
8. MEDI-CAL SETTLEMENT Due Provider (State)	\$ 0	\$ 0	\$ 0
	(To Summary of Findings)		
GENERAL INFORMATION			
9. Total Available Distinct Part Beds (C/R, W/S S-3)	27	27	0
10. Total Licensed Capacity (All levels) (Adj)	347	347	0
11. Total Medi-Cal DP Patient Days (Adj 31)	726	910	184
CAPITAL RELATED COST			
12. Direct Capital Related Cost	N/A	\$ 0	N/A
13. Indirect Capital Related Cost (DPNF Sch 5)	N/A	\$ 378,417	N/A
14. Total Capital Related Cost (Lines 12 & 13)	N/A	\$ 378,417	N/A
TOTAL SALARY & BENEFITS			
15. Direct Salary & Benefits Expenses	N/A	\$ 1,514,796	N/A
16. Allocated Salary & Benefits (DPNF Sch 5)	N/A	\$ 1,072,859	N/A
17. Total Salary & Benefits Expenses (Lines 15 & 16)	N/A	\$ 2,587,655	N/A

SUMMARY OF DISTINCT PART FACILITY EXPENSES

Provider Name:
ST. VINCENT MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2008

Provider No:
LTC 55437G

COL.	COST CENTER DIRECT AND ALLOCATED EXPENSE	REPORTED *	AUDITED *	DIFFERENCE
0.00	Distinct Part	\$ 1,957,261	\$ 1,907,556	\$ (49,705)
1.00	Old Cap Rel Costs-Bldg & Fixtures	0	0	0
2.00	Old Cap Rel Costs-Movable Equipment	0	0	0
3.00	New Cap Rel Costs-Bldg & Fixtures	0	0	0
3.01	New Cap Rel Costs-Bldg & Fixt-Hospital	107,979	107,553	(426)
3.02	New Cap Rel Costs-Bldg & Fixt-Seton Hall	0	0	0
3.04	New Cap Rel Costs-Bldg & Fixtures-POB	0	0	0
3.05	New Cap Rel Costs-Bldg & Fixt-Ocean View	0	0	0
3.06	New Cap Rel Costs-Bldg & Fixt-143 S. Al	0	0	0
3.07	New Cap Rel Costs-Bldg & Fixt-161 S. Al	0	0	0
3.08	New Cap Rel Costs-Bldg & Fixt-Inst Plaza	0	0	0
4.00	New Cap Rel Costs-Movable Equipment	4,777	6,135	1,358
4.08		0	0	0
5.00	Employee Benefits	321,197	321,213	16
6.01	Non-Patient Telephones	0	0	0
6.02	Data Processing	0	0	0
6.03	Purchasing/Receiving	0	0	0
6.04	Patient Admitting	0	0	0
6.05	Patient Business Office	0	0	0
6.06		0	0	0
6.07		0	0	0
6.08		0	0	0
6.00	Administrative and General	495,359	465,679	(29,680)
7.00	Maintenance and Repairs	44,642	44,307	(335)
7.01	Seton Hall Operating Costs	0	0	0
7.03	POB Operating Costs	0	0	0
7.04	Ocean View Operating Costs	0	0	0
7.06	161 S Alv Operating Costs	0	0	0
7.07	Institute Plaza Operating Costs	0	0	0
8.00	Operation of Plant	413,629	408,937	(4,692)
9.00	Laundry and Linen Service	81,099	80,484	(615)
10.00	Housekeeping	95,620	95,040	(580)
11.00	Dietary	292,979	358,973	65,994
12.00	Cafeteria	83,780	55,488	(28,292)
13.00	Maintenance of Personnel	0	0	0
14.00	Nursing Administration	107,664	107,128	(536)
15.00	Central Services & Supply	6,468	9,682	3,214
16.00	Pharmacy	0	1,457	1,457
17.00	Medical Records and Library	39,911	39,531	(380)
18.00	Social Service	256,362	253,130	(3,232)
22.00	Intern & Res Service-Salary & Fringes	0	0	0
23.00	Intern & Res Other Program Costs	0	0	0
24.00	Paramedical Ed Program	0	0	0
101.00	TOTAL DIRECT AND ALLOCATED EXPENSES	\$ 4,308,727	\$ 4,262,293	\$ (46,434)

(To DPNF Sch 1)

* From Schedule 8, Part I, line 34 plus line 35.

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

Provider Name:
ST. VINCENT MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2008

Provider No:
LTC 55437G

COL.	COST CENTER	AUDITED CAP RELATED * (COL 1)	AUDITED SAL & EMP BENEFITS * (COL 2)
1.00	Old Cap Rel Costs-Bldg & Fixtures	\$ 0	\$ N/A
2.00	Old Cap Rel Costs-Movable Equipment	0	N/A
3.00	New Cap Rel Costs-Bldg & Fixtures	0	N/A
3.01	New Cap Rel Costs-Bldg & Fixt-Hospital	107,553	N/A
3.02	New Cap Rel Costs-Bldg & Fixt-Seton Hall	0	N/A
3.04	New Cap Rel Costs-Bldg & Fixtures-POB	0	N/A
3.05	New Cap Rel Costs-Bldg & Fixt-Ocean View	0	N/A
3.06	New Cap Rel Costs-Bldg & Fixt-143 S. Al	0	N/A
3.07	New Cap Rel Costs-Bldg & Fixt-161 S. Al	0	N/A
3.08	New Cap Rel Costs-Bldg & Fixt-Inst Plaza	0	N/A
4.00	New Cap Rel Costs-Movable Equipment	6,135	N/A
4.08		0	N/A
5.00	Employee Benefits	606	320,606
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	21,967	136,798
7.00	Maintenance and Repairs	6,394	10,897
7.01	Seton Hall Operating Costs	0	0
7.03	POB Operating Costs	0	0
7.04	Ocean View Operating Costs	0	0
7.06	161 S Alv Operating Costs	0	0
7.07	Institute Plaza Operating Costs	0	0
8.00	Operation of Plant	131,112	78,941
9.00	Laundry and Linen Service	6,138	14,095
10.00	Housekeeping	4,326	61,750
11.00	Dietary	45,474	174,831
12.00	Cafeteria	7,029	27,024
13.00	Maintenance of Personnel	0	0
14.00	Nursing Administration	9,019	77,913
15.00	Central Services & Supply	1,307	4,834
16.00	Pharmacy	65	953
17.00	Medical Records and Library	2,532	22,451
18.00	Social Service	28,760	141,767
22.00	Intern & Res Service-Salary & Fringes	0	0
23.00	Intern & Res Other Program Costs	0	0
24.00	Paramedical Ed Program	0	0
101	TOTAL ALLOCATED INDIRECT EXPENSES	\$ 378,417	\$ 1,072,859

* These amounts include both Skilled Nursing Facility expenses, line 34 and Nursing Facility expenses, line 35. (To DPNF SCH 1)

STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8

Provider Name:
ST. VINCENT MEDICAL CENTER

Fiscal Period Ended:
JUNE 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 CAP B&F HOSPITAL	NEW CAP B&F SETON HALL	NEW CAP B&F POB	NEW CAP B&F OCEAN	NEW CAP B&F 143 S. ALV	NEW CAP B&F INST PLAZA	NEW CAP MOVABLE EQUIP	ALLOC COST
ANCILLARY COST CENTERS												
37.00 Operating Room	9,041,409	0	0	0	367,301	0	0	0	0	0	0	1,346,203
37.01 Short Stay Unit	1,361,068	0	0	0	122,528	0	0	0	0	0	0	35,169
39.00 Delivery Room and Labor Room	0	0	0	0	0	0	0	0	0	0	0	0
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
41.00 Radiology - Diagnostic	4,785,018	0	0	0	154,304	12,787	26,798	2,595	0	0	0	811,761
41.01 CAT Scan	526,157	0	0	0	23,104	0	9,207	0	0	0	0	4,400
42.00 Radiology - Therapeutic	1,563,712	0	0	0	0	3,550	33,805	0	0	0	0	244,362
43.00 Radioisotope	542,378	0	0	0	17,768	0	0	0	0	0	0	7,030
44.00 Laboratory	4,412,626	0	0	0	60,661	7,747	2,138	11,774	0	0	0	127,795
44.01 Laboratory - Pathology	392,097	0	0	0	24,810	0	0	0	0	0	0	1,433
46.30 Blood Clotting Factors Administrative Costs	0	0	0	0	0	0	0	0	0	0	0	0
47.00 Blood Storing, Processing and Transfusion	2,510,184	0	0	0	20,420	0	0	0	0	0	0	1,932
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	1,808,065	0	0	0	32,123	0	0	0	0	0	0	62,933
49.01 Pulmonary Function	139,978	0	0	0	11,041	0	0	0	0	0	0	21,674
50.00 Physical Therapy	1,473,035	0	0	0	39,274	0	0	0	0	0	0	6,053
51.00 Occupational Therapy	255,576	0	0	0	0	0	0	0	0	0	0	0
52.00 Speech Pathology	42,510	0	0	0	0	0	0	0	0	0	0	0
53.00 Electrocardiology	923,584	0	0	0	50,641	3,652	0	0	0	0	0	194,388
53.01 Cardiac Catheterization Laboratory	2,426,627	0	0	0	111,856	0	0	0	0	0	0	422,905
53.02 Pacemaker Clinic	0	0	0	0	0	0	0	0	0	0	0	0
54.00 Electroencephalography	72,909	0	0	0	1,706	0	0	0	0	0	0	35,885
54.01 Gastro Intestinal Services	989,880	0	0	0	18,366	0	0	0	0	0	0	116,501
55.00 Medical Supplies Charged to Patients	26,044,033	0	0	0	0	0	0	0	0	0	0	0
56.00 Drugs Charged to Patients	6,914,848	0	0	0	0	0	0	0	0	0	0	0
57.00 Renal Dialysis	1,534,966	0	0	0	19,561	0	0	0	0	0	0	14,142
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
59.00	0	0	0	0	0	0	0	0	0	0	0	0
60.00 Clinic	192,363	0	0	0	0	0	0	0	0	0	0	0
60.01 Transplant Clinic	306,270	0	0	0	0	0	0	0	0	0	0	302
60.02 Spine Center	2,149,058	0	0	0	0	0	0	0	0	0	0	20,726
60.03 Center for Health and Healing	125,809	0	0	0	0	0	13,893	0	0	0	79,015	138,619
61.00 Emergency	1,997,185	0	0	0	36,568	0	0	0	0	0	0	583
83.00 Kidney Acquisition	8,724,374	0	0	0	2,630	0	0	0	0	0	0	41,190
85.01 Pancreas Acquisition	556,916	0	0	0	0	0	0	0	0	0	25,472	20,618
86.00 Other Organ Acquisition	677,127	0	0	0	0	0	0	0	0	0	1,897	1,650
86.01	0	0	0	0	0	0	0	0	0	0	0	7,121
86.02	0	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTERS												
96.00 Gift, Flower, Coffee Shop & Canteen	194,935	0	0	0	14,486	0	0	0	0	0	0	0
97.00 Research	740,463	0	0	0	0	0	9,403	0	0	0	0	11,132
100.00 Patient Phones	151,264	0	0	0	0	0	0	0	0	0	0	0
100.01 Non-Allowable Meals	0	0	0	0	0	0	0	0	0	0	0	0
100.03 Seton Hall	407,083	0	0	0	0	229,509	0	0	0	0	0	2,159
100.04 Other Nonreimbursable	314,989	0	0	0	106,749	0	0	0	0	0	0	17,844
100.08 Renal Dialysis Center	0	0	0	0	0	0	30,288	0	0	0	0	0
100.10 Foundation	0	0	0	0	0	0	0	0	0	0	0	0
100.12 Liver Transport Clinic	0	0	0	0	0	0	0	0	0	0	0	0
100.13 Marketing	503,937	0	0	0	3,249	0	0	0	0	0	0	0
100.14	0	0	0	0	0	0	0	0	0	0	0	0
100.15	0	0	0	0	0	0	0	0	0	0	0	0
100.16	0	0	0	0	0	0	0	0	0	0	0	0
100.17	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	186,017,406	0	0	0	6,424,699	425,933	449,051	14,369	0	0	500,770	5,621,606

STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.1

Provider Name:
ST. VINCENT MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2008

TRIAL BALANCE EXPENSES	ALLOC COST 4.08	EMPLOYEE BENEFITS 5.00	NONPAT PHONES 6.01	DATA PROCESS 6.02	PURCH/ RECEIVE 6.03	PATIENT ADMIT 6.04	PATIENT BUSINESS OFFICE 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	1,189,796	0	0	0	0	0	0	0	0	11,944,709	2,374,602
37.01 Short Stay Unit	0	250,180	0	0	0	0	0	0	0	0	1,768,945	351,665
39.00 Delivery Room and Labor Room	0	0	0	0	0	0	0	0	0	0	0	0
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
41.00 Radiology - Diagnostic	0	546,239	0	0	0	0	0	0	0	0	6,339,501	1,260,289
41.01 CAT Scan	0	57,350	0	0	0	0	0	0	0	0	620,217	123,299
42.00 Radiology - Therapeutic	0	228,665	0	0	0	0	0	0	0	0	2,074,093	412,329
43.00 Radioisotope	0	47,061	0	0	0	0	0	0	0	0	614,237	122,110
44.00 Laboratory	0	467,311	0	0	0	0	0	0	0	0	5,090,052	1,011,900
44.01 Laboratory - Pathology	0	40,846	0	0	0	0	0	0	0	0	459,186	91,286
46.30 Blood Clotting Factors Administrative Costs	0	0	0	0	0	0	0	0	0	0	0	0
47.00 Blood Storing, Processing and Transfusion	0	20,656	0	0	0	0	0	0	0	0	2,553,191	507,573
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	0	308,062	0	0	0	0	0	0	0	0	2,211,183	439,582
49.01 Pulmonary Function	0	8,803	0	0	0	0	0	0	0	0	181,497	36,081
50.00 Physical Therapy	0	0	0	0	0	0	0	0	0	0	1,518,362	301,850
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	0	0	255,576	50,808
52.00 Speech Pathology	0	0	0	0	0	0	0	0	0	0	42,510	8,451
53.00 Electrocardiology	0	155,518	0	0	0	0	0	0	0	0	1,327,783	263,963
53.01 Cardiac Catheterization Laboratory	0	219,033	0	0	0	0	0	0	0	0	3,180,421	632,266
53.02 Pacemaker Clinic	0	0	0	0	0	0	0	0	0	0	0	0
54.00 Electroencephalography	0	0	0	0	0	0	0	0	0	0	110,500	21,967
54.01 Gastro Intestinal Services	0	149,027	0	0	0	0	0	0	0	0	1,273,774	253,226
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0	26,044,033	5,177,540
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	6,914,848	1,374,668
57.00 Renal Dialysis	0	268,114	0	0	0	0	0	0	0	0	1,836,783	365,152
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
59.00 Clinic	0	0	0	0	0	0	0	0	0	0	0	0
60.00 Transplant Clinic	0	37,411	0	0	0	0	0	0	0	0	230,076	45,739
60.02 Spine Center	0	47,181	0	0	0	0	0	0	0	0	374,177	74,386
60.03 Center for Health and Healing	0	405,240	0	0	0	0	0	0	0	0	2,771,932	551,059
61.00 Emergency	0	4,825	0	0	0	0	0	0	0	0	145,109	28,848
61.00 Kidney Acquisition	0	336,003	0	0	0	0	0	0	0	0	2,410,947	479,295
61.00 Pancreas Acquisition	0	346,623	0	0	0	0	0	0	0	0	9,119,717	1,812,995
61.00 Other Organ Acquisition	0	27,730	0	0	0	0	0	0	0	0	588,193	116,932
86.01	0	73,140	0	0	0	0	0	0	0	0	770,299	153,135
86.02	0	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTERS												
96.00 Gift, Flower, Coffee Shop & Canteen	0	10,502	0	0	0	0	0	0	0	0	219,923	43,720
97.00 Research	0	64,142	0	0	0	0	0	0	0	0	825,139	164,037
100.00 Patient Phones	0	10,527	0	0	0	0	0	0	0	0	161,791	32,164
100.01 Non-Allowable Meals	0	0	0	0	0	0	0	0	0	0	0	0
100.03 Seton Hall	0	77,823	0	0	0	0	0	0	0	0	716,574	142,455
100.04 Other Nonreimbursable	0	39,520	0	0	0	0	0	0	0	0	479,102	95,245
100.08 Renal Dialysis Center	0	0	0	0	0	0	0	0	0	0	30,288	6,021
100.10 Foundation	0	0	0	0	0	0	0	0	0	0	0	0
100.12 Liver Transport Clinic	0	0	0	0	0	0	0	0	0	0	558,610	111,051
100.13 Marketing	0	51,423	0	0	0	0	0	0	0	0	0	0
100.14	0	0	0	0	0	0	0	0	0	0	0	0
100.15	0	0	0	0	0	0	0	0	0	0	0	0
100.16	0	0	0	0	0	0	0	0	0	0	0	0
100.17	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	13,908,822	0	0	0	0	0	0	0	0	186,017,406	30,847,663

Provider Name:
ST. VINCENT MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2008

TRIAL BALANCE EXPENSES	MAINT & REPAIRS	SETON HALL OPER COSTS	POB OPER COSTS	OCEANVIEW OPER COSTS	143 S ALV OPER COSTS	INST PLAZA OPER COSTS	OPER OF PLANT	LAUNDRY AND LINEN	HOUSE-KEEPING	DIETARY	CAFETERIA	PERSONNEL
	7.00	7.01	7.03	7.04	7.06	7.07	8.00	9.00	10.00	11.00	12.00	13.00
GENERAL SERVICE COST CENTER												
1.00 Old Cap Rel Costs-Bldg & Fixtures												
2.00 Old Cap Rel Costs-Movable Equipment												
3.00 New Cap Rel Costs-Bldg & Fixtures												
3.01 New Cap Rel Costs-Bldg & Fixt-Hospital												
3.02 New Cap Rel Costs-Bldg & Fixt-Seton Hall												
3.04 New Cap Rel Costs-Bldg & Fixtures-POB												
3.05 New Cap Rel Costs-Bldg & Fixt-Ocean View												
3.06 New Cap Rel Costs-Bldg & Fixt-143 S. Al												
3.07 New Cap Rel Costs-Bldg & Fixt-161 S. Al												
3.08 New Cap Rel Costs-Bldg & Fixt-Inst Plaza												
4.00 New Cap Rel Costs-Movable Equipment												
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												
7.01 Seton Hall Operating Costs	0											
7.03 POB Operating Costs	0											
7.04 Ocean View Operating Costs	0											
7.06 161 S Alv Operating Costs	0											
7.07 Institute Plaza Operating Costs	0											
8.00 Operation of Plant	1,089,142	11,109	71,681			43,251						
9.00 Laundry and Linen Service	14,988						138,337					
10.00 Housekeeping	15,270	31					140,940	14,987				
11.00 Dietary	91,237						842,086	4,426	195,708			
12.00 Cafeteria	0						0			1,483,800		
13.00 Maintenance of Personnel	0						0				0	
14.00 Nursing Administration	12,405	604					114,496		26,610		21,588	0
15.00 Central Services & Supply	42,400						391,335	18,124	90,949		46,156	0
16.00 Pharmacy	22,630						208,869		48,543		57,228	0
17.00 Medical Records and Library	13,708	4,130					126,520		29,404		47,027	0
18.00 Social Service	20,110	3,565					185,606		43,136		16,941	0
22.00 Intern & Res Service-Salary & Fringes	0						0		0		0	0
23.00 Intern & Res Other Program Costs	0						0		0		0	0
24.00 Paramedical Ed Program	0						0		0		0	0
INPATIENT ROUTINE COST CENTERS												
25.00 Adults & Pediatrics (Gen Routine)	363,913	0					3,358,800	514,105	780,613	1,534,956	409,946	0
26.00 Intensive Care Unit	98,288	0					907,164	87,821	210,832	117,970	120,973	0
27.01 Cardiac Surgery Unit	0	0					0	0	0	0	0	0
28.00 Neonatal Intensive Care Unit	0	0					0	0	0	0	0	0
28.00 Neonatal Intensive Care Unit	0	0					0	0	0	0	0	0
29.00 Surgical Intensive Care	0	0					0	0	0	0	0	0
30.00 Subprovider I	0	0					0	0	0	0	0	0
31.00 Subprovider II	0	0					0	0	0	0	0	0
33.00 Nursery	0	0					0	0	0	0	0	0
34.00 Skilled Nursing Facility	44,307	0					408,937	80,484	95,040	358,973	55,488	0
35.01 ICF / MR	0	0					0	0	0	0	0	0
36.00 Adult Subacute Care Unit	0	0					0	0	0	0	0	0
36.01 Subacute Care Unit II	0	0					0	0	0	0	0	0
36.02 Transitional Care Unit	0	0					0	0	0	0	0	0

STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.2

Provider Name:
ST. VINCENT MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2008

TRIAL BALANCE EXPENSES	MAINT & REPAIRS 7.00	SETON HALL OPER COSTS 7.01	POB OPER COSTS 7.03	OCEANVIEW OPER COSTS 7.04	143 S ALV OPER COSTS 7.06	INST PLAZA OPER COSTS 7.07	OPER OF PLANT 8.00	LAUNDRY AND LINEN 9.00	HOUSE-KEEPING 10.00	DIETARY 11.00	CAFETERIA 12.00	PERSONNEL 13.00
ANCILLARY COST CENTERS												
37.00 Operating Room	151,311	0	0	0	0	0	1,396,549	147,289	324,570	0	136,877	0
37.01 Short Stay Unit	50,476	0	0	0	0	0	465,875	76,136	108,273	0	29,901	0
39.00 Delivery Room and Labor Room	0	0	0	0	0	0	0	0	0	0	0	0
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
41.00 Radiology - Diagnostic	63,566	4,314	0	193	0	0	586,692	50,455	136,352	0	77,612	0
41.01 CAT Scan	9,518	0	0	0	0	0	87,845	11,046	20,416	0	6,739	0
42.00 Radiology - Therapeutic	7,320	1,198	0	0	0	0	67,557	13,262	15,701	0	4,295	0
43.00 Radioisotope	24,989	2,614	0	876	0	0	230,644	53,604	70,910	0	6,943	0
44.00 Laboratory	10,220	0	0	0	0	0	94,332	21,924	0	0	0	0
44.01 Laboratory - Pathology	8,412	0	0	0	0	0	77,639	18,044	0	0	2,425	0
46.30 Blood Clotting Factors Administrative Costs	0	0	0	0	0	0	0	0	0	0	0	0
47.00 Blood Storing, Processing and Transfusion	0	0	0	0	0	0	0	0	0	0	0	0
48.00 Intravenous Therapy	13,233	0	0	0	0	0	122,140	28,386	0	0	43,398	0
49.00 Respiratory Therapy	4,548	0	0	0	0	0	41,980	9,757	0	0	1,092	0
49.01 Pulmonary Function	16,179	0	0	0	0	0	149,328	14,329	34,705	0	0	0
50.00 Physical Therapy	0	0	0	0	0	0	0	0	0	0	0	0
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0
52.00 Speech Pathology	0	0	0	0	0	0	0	0	0	0	0	0
53.00 Electrocardiology	20,862	1,232	0	0	0	0	192,548	21,624	44,750	0	22,939	0
53.01 Cardiac Catheterization Laboratory	46,079	0	0	0	0	0	425,299	16,012	98,843	0	26,087	0
53.02 Pacemaker Clinic	0	0	0	0	0	0	0	0	0	0	0	0
54.00 Electroencephalography	703	0	0	0	0	0	6,487	1,508	1,508	0	426	0
54.01 Gastro Intestinal Services	7,566	0	0	0	0	0	69,830	12,017	16,229	0	13,590	0
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0	0	0
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	0	0
57.00 Renal Dialysis	8,058	0	0	0	0	0	74,375	0	17,285	0	23,106	0
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
59.00	0	0	0	0	0	0	0	0	0	0	0	0
60.00 Clinic	0	0	0	0	0	0	0	0	0	0	0	0
60.01 Transplant Clinic	0	0	0	0	0	0	0	0	0	0	5,776	0
60.02 Spine Center	0	0	0	0	0	0	0	0	0	0	14,589	0
60.03 Center for Health and Healing	0	0	0	0	0	9,355	0	3,196	0	0	60,024	0
61.00 Emergency	15,064	0	0	0	0	0	139,039	6,747	0	0	4,129	0
83.00 Kidney Acquisition	1,083	0	0	0	0	3,016	9,999	102,296	32,314	0	39,288	0
85.01 Pancreas Acquisition	0	0	0	0	0	225	0	0	2,324	0	41,972	0
86.00 Other Organ Acquisition	0	0	0	0	0	1,529	0	0	0	0	3,351	0
86.01	0	0	0	0	0	0	0	0	0	0	12,516	0
86.02	0	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTERS												
96.00 Gift, Flower, Coffee Shop & Canteen	5,968	0	0	0	0	0	55,079	0	12,801	0	3,481	0
97.00 Research	0	0	2,083	0	0	0	0	0	0	0	1,907	0
100.00 Patient Phones	0	0	0	0	0	0	0	0	0	0	0	0
100.01 Non-Allowable Meals	0	0	0	0	0	0	0	0	0	985,104	1,777	0
100.03 Seton Hall	0	77,428	0	0	0	0	0	0	0	0	16,441	0
100.04 Other Nonreimbursable	43,975	0	0	0	0	0	405,879	0	94,330	0	9,720	0
100.08 Renal Dialysis Center	0	0	6,711	0	0	0	0	0	0	0	0	0
100.10 Foundation	0	0	0	0	0	0	0	0	0	0	0	0
100.12 Liver Transport Clinic	0	0	0	0	0	0	0	0	0	0	0	0
100.13 Marketing	1,339	0	0	0	0	0	12,354	0	2,871	0	5,128	0
100.14	0	0	0	0	0	0	0	0	0	0	0	0
100.15	0	0	0	0	0	0	0	0	0	0	0	0
100.16	0	0	0	0	0	0	0	0	0	0	0	0
100.17	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	2,338,866	106,223	80,475	1,069	0	57,376	11,534,558	1,194,354	2,615,821	4,480,803	1,483,800	0

STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.3

Provider Name:
ST. VINCENT MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2008

TRIAL BALANCE EXPENSES	NURSING ADMIN 14.00	CENTRAL SRVS & SUPPLY 15.00	PHARMACY 16.00	MED REC AND LIBRARY 17.00	SOCIAL SERVICE 18.00	INT & RES SALARY & FRINGES 22.00	INT & RES PROGRAM 23.00	PARAMED EDUCAT 24.00	SUBTOTAL 25.00	POST STEP-DOWN ADJUSTMENT (Adj 19)	TOTAL COST 27.00
ANCILLARY COST CENTERS											
37.00 Operating Room	264,283	1,922,832	29,693	291,228	0	53,034	24,772	0	19,061,748	0	19,061,748
37.01 Short Stay Unit	57,786	15,254	3,606	20,163	0	0	0	0	2,948,080	0	2,948,080
39.00 Delivery Room and Labor Room	0	0	0	0	0	0	0	0	0	0	0
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	0
41.00 Radiology - Diagnostic	0	129,075	4,198	186,919	0	0	0	0	8,839,166	0	8,839,166
41.01 CAT Scan	0	229	0	76,625	0	0	0	0	944,888	0	944,888
42.00 Radiology - Therapeutic	0	4,099	0	56,522	0	0	0	0	2,581,300	0	2,581,300
43.00 Radioisotope	0	1,891	0	30,844	0	0	0	0	877,216	0	877,216
44.00 Laboratory	0	50,850	0	186,944	0	0	0	0	6,723,383	0	6,723,383
44.01 Laboratory - Pathology	0	801	0	7,840	0	0	0	0	692,531	0	692,531
46.30 Blood Clotting Factors Administrative Costs	0	0	0	0	0	0	0	0	0	0	0
47.00 Blood Storing, Processing and Transfusion	0	5,113	0	16,191	0	0	0	0	3,188,589	0	3,188,589
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	0	5,546	1,188	60,608	0	0	0	0	2,925,264	0	2,925,264
49.01 Pulmonary Function	0	8,430	0	15,346	0	0	0	0	298,732	0	298,732
50.00 Physical Therapy	0	636	0	34,746	0	0	0	0	2,070,134	0	2,070,134
51.00 Occupational Therapy	0	80	0	6,488	0	0	0	0	312,952	0	312,952
52.00 Speech Pathology	0	0	0	1,242	0	0	0	0	52,203	0	52,203
53.00 Electrocardiology	0	1,964	134	63,448	0	0	0	0	1,961,245	0	1,961,245
53.01 Cardiac Catheterization Laboratory	0	544,336	1,261	112,782	0	0	0	0	5,083,385	0	5,083,385
53.02 Pacemaker Clinic	0	0	0	0	0	0	0	0	0	0	0
54.00 Electroencephalography	0	187	0	2,069	0	0	0	0	143,846	0	143,846
54.01 Gastro Intestinal Services	0	28,346	689	40,210	0	0	0	0	1,715,476	0	1,715,476
55.00 Medical Supplies Charged to Patients	0	0	0	420,095	0	0	0	0	31,641,668	0	31,641,668
56.00 Drugs Charged to Patients	0	15,345	4,857,177	423,081	0	0	0	0	13,585,119	0	13,585,119
57.00 Renal Dialysis	0	15,917	3,802	49,253	0	0	0	0	2,393,731	0	2,393,731
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0
59.00 Clinic	0	481	0	0	0	0	0	0	0	0	0
60.01 Transplant Clinic	26,399	2	0	827	0	0	0	0	282,120	0	282,120
60.02 Spine Center	0	4,615	0	3,324	0	0	0	0	490,380	0	490,380
60.03 Center for Health and Healing	0	349	0	934	0	0	0	0	3,403,505	0	3,403,505
61.00 Emergency	75,905	18,738	1,954	64,980	0	0	0	0	186,117	0	186,117
83.00 Kidney Acquisition	82,950	6,416	405	49,976	0	13,258	6,193	0	3,379,819	0	3,379,819
85.01 Pancreas Acquisition	6,115	0	0	4,819	0	0	0	0	11,150,305	0	11,150,305
86.00 Other Organ Acquisition	40,410	0	0	0	0	0	0	0	719,635	0	719,635
86.01	0	0	0	0	0	0	0	0	977,889	0	977,889
86.02	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTERS											
96.00 Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	340,971	0	340,971
97.00 Research	0	969	0	0	0	0	0	0	994,136	0	994,136
100.00 Patient Phones	0	0	0	0	0	0	0	0	193,955	0	193,955
100.01 Non-Allowable Meals	0	0	0	0	0	0	0	0	986,881	0	986,881
100.03 Seton Hall	0	676	0	0	0	0	0	0	953,574	0	953,574
100.04 Other Nonreimbursable	0	1,019	0	0	0	0	0	0	1,129,270	0	1,129,270
100.08 Renal Dialysis Center	0	0	0	0	0	0	0	0	43,020	0	43,020
100.10 Foundation	0	0	0	0	0	0	0	0	0	0	0
100.12 Liver Transport Clinic	0	0	0	0	0	0	0	0	691,354	0	691,354
100.13 Marketing	0	0	0	0	0	0	0	0	0	0	0
100.14	0	0	0	0	0	0	0	0	0	0	0
100.15	0	0	0	0	0	0	0	0	0	0	0
100.16	0	0	0	0	0	0	0	0	0	0	0
100.17	0	0	0	0	0	0	0	0	0	0	0
TOTAL	1,686,311	2,922,589	4,925,947	2,725,187	1,252,993	189,406	88,471	0	186,017,406	0	186,017,406

STATE OF CALIFORNIA

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

SCHEDULE 9

Provider Name:
ST. VINCENT MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2008

	OLD BLDG & FIXTURES (SQ FT)	OLD MOVBLE EQUIP (SQ FT)	NEW BLDG & FIXTURES (SQ FT)	NEW B & F HOSPITAL (SQ FT)	NEW B & F SETON HALL (SQ FT)	NEW B & F P.O.B. (SQ FT)	NEW B & F OCEANVIEW (SQ FT)	NEW B & F 143 S. ALV. (SQ FT)	NEW B & F 143 S. ALV. (SQ FT)	NEW B & F INST. PLAZA (SQ FT)	NEW CAP MOV EQUIP (\$ VALUE)	STAT
GENERAL SERVICE COST CENTERS												
1.00 Old Cap Rel Costs-Bldg & Fixtures	1.00	2.00	3.00	3.01	3.02	3.04	3.05	3.06	3.07	3.08	4.00	4.08
2.00 Old Cap Rel Costs-Movable Equipment	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
3.00 New Cap Rel Costs-Bldg & Fixtures												
3.01 New Cap Rel Costs-Bldg & Fixt-Hospital												
3.02 New Cap Rel Costs-Bldg & Fixt-Seton Hall												
3.04 New Cap Rel Costs-Bldg & Fixtures-POB												
3.05 New Cap Rel Costs-Bldg & Fixt-Ocean View												
3.06 New Cap Rel Costs-Bldg & Fixt-143 S. Al												
3.07 New Cap Rel Costs-Bldg & Fixt-161 S. Al												
3.08 New Cap Rel Costs-Bldg & Fixt-Inst Plaza												
4.00 New Cap Rel Costs-Movable Equipment												
4.08												
5.00 Employee Benefits				1,744	770						2,571	
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												
7.00 Administrative and General			41,068	25,944	18,674	2,333				1,663	680,946	
7.01 Maintenance and Repairs											19,205	
7.02 Seton Hall Operating Costs												
7.03 POB Operating Costs												
7.04 Ocean View Operating Costs												
7.06 161 S Alv Operating Costs												
7.07 Institute Plaza Operating Costs												
8.00 Operation of Plant			243,287		6,456	72,772				37,544	70,976	
9.00 Laundry and Linen Service			3,348								10,460	
10.00 Housekeeping			3,411		18						20,558	
11.00 Dietary			20,380									
12.00 Cafeteria												
13.00 Maintenance of Personnel											42,206	
14.00 Nursing Administration											98,927	
15.00 Central Services & Supply											35,701	
16.00 Pharmacy												
17.00 Medical Records and Library												
18.00 Social Service												
22.00 Intern & Res Service-Salary & Fringes												
23.00 Intern & Res Other Program Costs												
24.00 Paramedical Ed Program												
24.00												
25.00 Adults & Pediatrics (Gen Routine)												
26.00 Intensive Care Unit				81,289							159,931	
27.01 Cardiac Surgery Unit				21,955							252,958	
28.00 Neonatal Intensive Care Unit												
28.00 Neonatal Intensive Care Unit												
29.00 Surgical Intensive Care												
30.00 Subprovider I												
31.00 Subprovider II												
33.00 Nursery												
34.00 Skilled Nursing Facility												
35.01 ICF / MR												
36.00 Adult Subacute Care Unit												
36.01 Subacute Care Unit II												
36.02 Transitional Care Unit				9,897							4,671	

STATE OF CALIFORNIA

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

SCHEDULE 9

Provider Name:
ST. VINCENT MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2008

	OLD BLDG & FIXTURES (SQ FT)	OLD BLDG & FIXTURES (SQ FT)	OLD MOVEBLE EQUIP (SQ FT)	NEW BLDG & FIXTURES (SQ FT)	NEW BLDG HOSPITAL (SQ FT)	NEW B & F SETON HALL (SQ FT)	NEW B & F P.O.B. (SQ FT)	NEW B & F OCEANVIEW (SQ FT)	NEW B & F 143 S. ALV. (SQ FT)	NEW B & F 143 S. ALV. (SQ FT)	NEW B & F INST. PLAZA (SQ FT)	NEW CAP MOV EQUIP (\$ VALUE)	STAT
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
ANCILLARY COST CENTERS													
37.00					33,799							1,024,895	
37.01					11,275							26,775	
39.00													
40.00													
41.00					14,199	2,507	6,028	461				618,012	
41.01					2,126		2,071					3,350	
42.00						696	7,604					186,038	
43.00					1,635							5,352	
44.00					5,582	1,519	481	2,092				97,293	
44.01					2,283							1,091	
46.30					1,879							1,471	
47.00													
48.00					2,956							47,912	
49.00					3,614							16,501	
50.01												4,608	
51.00													
52.00													
53.00					4,660	716						147,992	
53.01					10,293							321,967	
53.02													
54.00					157							27,320	
54.01					1,690							88,695	
55.00													
56.00													
57.00					1,800							10,767	
58.00													
59.00													
60.00													
60.01												230	
60.02												15,779	
60.03											8,121	105,534	
61.00					3,365		3,125					444	
83.00					242							31,359	
85.01											2,618	15,697	
86.00											195	1,256	
86.01											1,327	5,421	
86.02													
NONREIMBURSABLE COST CENTERS													
96.00					1,333							8,475	
97.00													
100.00													
100.01													
100.03													
100.04					9,823	44,999						1,644	
100.08												13,585	
100.10													
100.12													
100.13					299								
100.14													
100.15													
100.16													
100.17													
TOTAL	0	0	0	0	591,200	83,511	101,009	2,553	4,779	4,061	51,468	4,279,857	0
COST TO BE ALLOCATED	0	0	0	0	6,424,699	425,933	449,051	14,369	0	0	500,770	5,621,606	0
UNIT COST MULTIPLIER - SCH 8	0.000000	0.000000	0.000000	0.000000	10,867,218	5,100,322	4,445,653	5,628,280	0.000000	0.000000	9,729,735	1,313,503	0.000000

STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:
ST. VINCENT MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2008

	EMP BENE (GROSS SALARIES)	STAT	STAT	STAT	STAT	STAT	STAT	STAT	STAT	ADM & GEN (ACCU M COST)	MAINT & REPAIRS (SQ FT)
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)		(Adj)
ANCILLARY COST CENTERS											
37.00	Operating Room	5,610,920								11,944,709	33,799
37.01	Short Stay Unit	1,179,816								1,768,945	11,275
39.00	Delivery Room and Labor Room								0	0	
40.00	Anesthesiology								0	0	
41.00	Radiology - Diagnostic	2,575,991							6,339,501	14,199	
41.01	CAT Scan	270,453							620,217	2,126	
42.00	Radiology - Therapeutic	1,078,353							2,074,093	1,635	
43.00	Radioisotope	221,934							614,237	5,582	
44.00	Laboratory	2,203,774							5,090,052	2,283	
44.01	Laboratory - Pathology	192,624							459,186	1,879	
46.30	Blood Clotting Factors Administrative Costs	97,410							2,553,191	0	
47.00	Blood Storing, Processing and Transfusion								0	0	
48.00	Intravenous Therapy	1,452,777							2,211,183	2,956	
49.00	Respiratory Therapy								181,497	1,016	
49.01	Pulmonary Function	41,516							1,518,362	3,614	
50.00	Physical Therapy								255,576		
51.00	Occupational Therapy								42,510		
52.00	Speech Pathology								1,327,783	4,660	
53.00	Electrocardiology	733,402							3,180,421	10,293	
53.01	Cardiac Catheterization Laboratory	1,032,928							0		
53.02	Pacemaker Clinic								110,500	157	
54.00	Electroencephalography								1,273,774	1,690	
54.01	Gastro Intestinal Services	702,793							26,044,033		
55.00	Medical Supplies Charged to Patients								6,914,848		
56.00	Drugs Charged to Patients								1,836,783	1,800	
57.00	Renal Dialysis	1,264,388							0		
58.00	ASC (Non-Distinct Part)								0		
59.00	Clinic	176,425							230,076		
60.00	Transplant Clinic	222,498							374,177		
60.01	Spine Center	1,911,057							2,771,932		
60.02	Center for Health and Healing	22,752							145,109		
60.03	Emergency	1,584,546							2,410,947	3,365	
61.00	Kidney Acquisition	1,634,626							9,119,717	242	
83.00	Pancreas Acquisition	130,770							588,193		
85.01	Other Organ Acquisition	344,919							770,299		
86.00									0		
86.01									0		
86.02									0		
NONREIMBURSABLE COST CENTERS											
96.00	Gift, Flower, Coffee Shop & Canteen	49,524							219,923	1,333	
97.00	Research	302,485							825,139		
100.00	Patient Phones	49,644							161,791		
100.01	Non-Allowable Meals								0		
100.03	Seton Hall	367,001							716,574		
100.04	Other Nonreimbursable	186,371							479,102	9,823	
100.08	Renal Dialysis Center								30,288		
100.10	Foundation								0		
100.12	Liver Transport Clinic								0		
100.13	Marketing	242,506							558,610	299	
100.14									0		
100.15									0		
100.16									0		
100.17									0		
TOTAL		65,592,130	0	0	0	0	0	0	0	155,169,743	522,444
	COST TO BE ALLOCATED	13,908,822	0	0	0	0	0	0	0	30,847,663	2,338,866
	UNIT COST MULTIPLIER - SCH 8	0.212050	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.198799	4.476779

STATE OF CALIFORNIA

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

SCHEDULE 9.2

Provider Name:
ST. VINCENT MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2008

	OPER. COSTSOPER. (SQ FT)	P.O.B. (SQ FT)	COSTSOPER. (SQ FT)	OCEAN VIEW (SQ FT)	161 S. ALV. (SQ FT)	COSTSOPER. (SQ FT)	INST. PLAZA (SQ FT)	COSTSOPER. (SQ FT)	OPERATION (SQ FT)	LAUNDRY (LB LNDRY)	HOUSE- KEEPING (SQ FT)	DIETARY (MEALS SERVED)	CAFETERIA (FTE'S)	STAT	NURSING ADMIN (NURSE HRS)		
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)		
ANCILLARY COST CENTERS																	
37.00																	
37.01																	
39.00																	
40.00																	
41.00																	
41.01																	
42.00																	
43.00																	
44.00																	
44.01																	
46.30																	
47.00																	
48.00																	
49.00																	
49.01																	
50.00																	
51.00																	
52.00																	
53.00																	
53.01																	
53.02																	
54.00																	
54.01																	
55.00																	
56.00																	
57.00																	
58.00																	
59.00																	
60.00																	
60.01																	
60.02																	
60.03																	
61.00																	
83.00																	
85.01																	
86.00																	
86.01																	
86.02																	
NONREIMBURSABLE COST CENTERS																	
96.00																	
97.00																	
100.00																	
100.01																	
100.03																	
100.04																	
100.08																	
100.10																	
100.12																	
100.13																	
100.14																	
100.15																	
100.16																	
100.17																	
TOTAL	61,734	81,700	2,553	4,779	49,805	279,157	1,100,172	272,398	594,656	80,143	0	981,155	0	1,686,311	1,718,700		
COST TO BE ALLOCATED	106,223	80,475	1,069	0	57,376	11,534,558	1,194,354	2,615,821	4,480,803	1,483,800	0	1,686,311	0	1,686,311	1,718,700		
UNIT COST MULTIPLIER - SCH 8	1.720654	0.985011	0.418852	0.000000	1.152208	41.319249	1.085607	9.602936	7.535118	18.514411	0.000000	1.686311	0.000000	1.686311	1.718700		

STATE OF CALIFORNIA

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

SCHEDULE 9.3

Provider Name:
ST. VINCENT MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2008

	CENT SERV & SUPPLY (CST REQ) (Adj 22)	PHARMACY (COSTED REQUIS) (Adj 23)	MED REC (GROSS CHARGES) (Adj)	SOCIAL SERVICE (CONTACTS) (Adj)	I&R-SAL & FRINGES (ASG TIME) (Adj)	I&R-PRG COST (ASG TIME) (Adj)	PARAMED EDUCAT (ASG TIME) (Adj)
ANCILLARY COST CENTERS							
37.00	Operating Room	44,684	85,200,921		28		
37.01	Short Stay Unit	5,427	5,898,694			28	
39.00	Delivery Room and Labor Room						
40.00	Anesthesiology						
41.00	Radiology - Diagnostic	6,317	54,684,657				
41.01	CAT Scan	2,429	22,417,092				
42.00	Radiology - Therapeutic		16,536,035				
43.00	Radioisotope	20,034	9,023,545				
44.00	Laboratory	538,583	54,692,003				
44.01	Laboratory - Pathology	8,480	2,293,532				
46.30	Blood Clotting Factors Administrative Costs						
47.00	Blood Storing, Processing and Transfusion	54,157	4,736,847				
48.00	Intravenous Therapy						
49.00	Respiratory Therapy	1,788	17,731,455				
49.01	Pulmonary Function		4,489,655				
50.00	Physical Therapy	6,735	10,165,163				
51.00	Occupational Therapy	844	1,898,223				
52.00	Speech Pathology		363,379				
53.00	Electrocardiology	20,798	18,562,052				
53.01	Cardiac Catheterization Laboratory	5,765,411	32,995,137				
53.02	Pacemaker Clinic						
54.00	Electroencephalography	1,976	605,201				
54.01	Gastro Intestinal Services	300,232	11,763,865				
55.00	Medical Supplies Charged to Patients	0	122,902,128				
56.00	Drugs Charged to Patients	162,524	123,775,691				
57.00	Renal Dialysis	168,586	14,409,231				
58.00	ASC (Non-Distinct Part)						
59.00	Clinic	5,093	13,922				
60.01	Transplant Clinic	17	241,876				
60.02	Spine Center	48,876	972,488				
60.03	Center for Health and Healing	3,700	273,388				
61.00	Emergency	198,469	19,010,270				
83.00	Kidney Acquisition	67,960	14,620,979		7	7	
85.01	Pancreas Acquisition						
86.00	Other Organ Acquisition		1,409,748				
86.01							
86.02							
NONREIMBURSABLE COST CENTERS							
96.00	Gift, Flower, Coffee Shop & Canteen						
97.00	Research	10,259					
100.00	Patient Phones						
100.01	Non-Allowable Meals						
100.03	Seton Hall	7,165					
100.04	Other Nonreimbursable	10,792					
100.08	Renal Dialysis Center						
100.10	Foundation						
100.12	Liver Transport Clinic						
100.13	Marketing						
100.14							
100.15							
100.16							
100.17							
TOTAL		30,955,030	797,274,353	10,296	100	100	0
COST TO BE ALLOCATED		2,922,589	2,725,187	1,252,993	189,406	88,471	0
UNIT COST MULTIPLIER - SCH 8		0.094414	0.003418	121.697054	1894.064783	884.714008	0.000000

TRIAL BALANCE OF EXPENSES

Provider Name:
ST. VINCENT MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2008

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	GENERAL SERVICE COST CENTERS			
1.00	Old Cap Rel Costs-Bldg & Fixtures	\$ 0	\$ 0	\$ 0
2.00	Old Cap Rel Costs-Movable Equipment	0	0	0
3.00	New Cap Rel Costs-Bldg & Fixtures	0	0	0
3.01	New Cap Rel Costs-Bldg & Fixt-Hospital	6,450,177	(25,478)	6,424,699
3.02	New Cap Rel Costs-Bldg & Fixt-Seton Hall	425,530	403	425,933
3.04	New Cap Rel Costs-Bldg & Fixtures-POB	477,657	(28,606)	449,051
3.05	New Cap Rel Costs-Bldg & Fixt-Ocean View	15,643	(1,274)	14,369
3.06	New Cap Rel Costs-Bldg & Fixt-143 S. Al	0	0	0
3.07	New Cap Rel Costs-Bldg & Fixt-161 S. Al	16,139	(16,139)	0
3.08	New Cap Rel Costs-Bldg & Fixt-Inst Plaza	544,148	(43,378)	500,770
4.00	New Cap Rel Costs-Movable Equipment	4,376,864	1,244,742	5,621,606
4.08		0	0	0
5.00	Employee Benefits	13,882,565	0	13,882,565
6.01	Non-Patient Telephones	0	0	0
6.02	Data Processing	0	0	0
6.03	Purchasing/Receiving	0	0	0
6.04	Patient Admitting	0	0	0
6.05	Patient Business Office	0	0	0
6.06		0	0	0
6.07		0	0	0
6.08		0	0	0
6.00	Administrative and General	29,473,239	(1,663,626)	27,809,613
7.00	Maintenance and Repairs	1,556,854	(5,638)	1,551,216
7.01	Seton Hall Operating Costs	82,827	0	82,827
7.03	POB Operating Costs	67,608	(478)	67,130
7.04	Ocean View Operating Costs	73,328	(72,436)	892
7.06	161 S Alv Operating Costs	0	0	0
7.07	Institute Plaza Operating Costs	47,861	0	47,861
8.00	Operation of Plant	4,896,128	0	4,896,128
9.00	Laundry and Linen Service	809,598	0	809,598
10.00	Housekeeping	1,718,050	(467)	1,717,583
11.00	Dietary	2,245,154	0	2,245,154
12.00	Cafeteria	0	0	0
13.00	Maintenance of Personnel	0	0	0
14.00	Nursing Administration	980,307	0	980,307
15.00	Central Services & Supply	1,689,282	(181,098)	1,508,184
16.00	Pharmacy	3,634,242	(414,427)	3,219,815
17.00	Medical Records and Library	1,746,646	(840)	1,745,806
18.00	Social Service	651,872	0	651,872
22.00	Intern & Res Service-Salary & Fringes	130,355	0	130,355
23.00	Intern & Res Other Program Costs	73,800	0	73,800
24.00	Paramedical Ed Program	0	0	0
	INPATIENT ROUTINE COST CENTERS			
25.00	Adults & Pediatrics (Gen Routine)	17,370,728	0	17,370,728
26.00	Intensive Care Unit	7,079,555	0	7,079,555
27.01	Cardiac Surgery Unit	0	0	0
28.00	Neonatal Intensive Care Unit	0	0	0
28.00	Neonatal Intensive Care Unit	0	0	0
29.00	Surgical Intensive Care	0	0	0
30.00	Subprovider I	0	0	0
31.00	Subprovider II	0	0	0
33.00	Nursery	0	0	0
34.00	Skilled Nursing Facility	1,957,261	(49,705)	1,907,556
35.01	ICF / MR	0	0	0
36.00	Adult Subacute Care Unit	0	0	0
36.01	Subacute Care Unit II	0	0	0
36.02	Transitional Care Unit	0	0	0

TRIAL BALANCE OF EXPENSES

Provider Name:
ST. VINCENT MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2008

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
37.00	Operating Room	\$ 9,060,157	\$ (18,748)	\$ 9,041,409
37.01	Short Stay Unit	1,361,068	0	1,361,068
39.00	Delivery Room and Labor Room	0	0	0
40.00	Anesthesiology	0	0	0
41.00	Radiology - Diagnostic	4,785,018	0	4,785,018
41.01	CAT Scan	526,157	0	526,157
42.00	Radiology - Therapeutic	1,563,712	0	1,563,712
43.00	Radioisotope	542,378	0	542,378
44.00	Laboratory	4,494,301	(81,675)	4,412,626
44.01	Laboratory - Pathology	392,097	0	392,097
46.30	Blood Clotting Factors Administrative Costs	0	0	0
47.00	Blood Storing, Processing and Transfusion	2,510,184	0	2,510,184
48.00	Intravenous Therapy	0	0	0
49.00	Respiratory Therapy	1,870,107	(62,042)	1,808,065
49.01	Pulmonary Function	139,978	0	139,978
50.00	Physical Therapy	1,473,035	0	1,473,035
51.00	Occupational Therapy	255,576	0	255,576
52.00	Speech Pathology	42,510	0	42,510
53.00	Electrocardiology	923,751	(167)	923,584
53.01	Cardiac Catheterization Laboratory	2,426,627	0	2,426,627
53.02	Pacemaker Clinic	0	0	0
54.00	Electroencephalography	72,909	0	72,909
54.01	Gastro Intestinal Services	989,880	0	989,880
55.00	Medical Supplies Charged to Patients	26,507,771	(463,738)	26,044,033
56.00	Drugs Charged to Patients	6,888,636	26,212	6,914,848
57.00	Renal Dialysis	1,534,966	0	1,534,966
58.00	ASC (Non-Distinct Part)	0	0	0
59.00		0	0	0
60.00	Clinic	192,363	0	192,363
60.01	Transplant Clinic	306,270	0	306,270
60.02	Spine Center	2,149,058	0	2,149,058
60.03	Center for Health and Healing	125,809	0	125,809
61.00	Emergency	2,471,942	(474,757)	1,997,185
83.00	Kidney Acquisition	8,750,663	(26,289)	8,724,374
85.01	Pancreas Acquisition	556,916	0	556,916
86.00	Other Organ Acquisition	677,127	0	677,127
86.01		0	0	0
86.02		0	0	0
	SUBTOTAL	\$ 186,064,384	\$ (2,359,649)	\$ 183,704,735
	NONREIMBURSABLE COST CENTERS			
96.00	Gift, Flower, Coffee Shop & Canteen	194,935	0	194,935
97.00	Research	741,412	(949)	740,463
100.00	Patient Phones	86,918	64,346	151,264
100.01	Non-Allowable Meals	0	0	0
100.03	Seton Hall	407,083	0	407,083
100.04	Other Nonreimbursable	315,392	(403)	314,989
100.08	Renal Dialysis Center	0	0	0
100.10	Foundation	0	0	0
100.12	Liver Transport Clinic	0	0	0
100.13	Marketing	503,937	0	503,937
100.14		0	0	0
100.15		0	0	0
100.16		0	0	0
100.17		0	0	0
100.99	SUBTOTAL	\$ 2,249,677	\$ 62,994	\$ 2,312,671
101	TOTAL	\$ 188,314,061	\$ (2,296,655)	\$ 186,017,406

(To Schedule 8)

Provider Name:
ST. VINCENT MEDICAL CENTER

Page 1
Fiscal Period Ended:
JUNE 30, 2008

	TOTAL ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
	(Page 1 & 2)	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
ANCILLARY COST CENTERS																	
37.00	(18,748)					(18,748)											
37.01	0																
39.00	0																
40.00	0																
41.00	0																
41.01	0																
42.00	0																
43.00	0																
44.00	(81,675)					(81,675)											
44.01	0																
46.30	0																
47.00	0																
48.00	0																
49.00	(62,042)					(62,042)											
49.01	0																
50.00	0																
51.00	0																
52.00	(167)		(167)														
53.00	0																
53.01	0																
53.02	0																
54.00	0																
54.01	0																
55.00	(463,738)		(463,738)														
56.00	26,212	414,427				(388,215)											
57.00	0																
58.00	0																
59.00	0																
60.00	0																
60.01	0																
60.02	0																
60.03	0																
61.00	(474,757)		(14,290)														
61.00	(26,289)		(19,579)		25,825	(32,535)											
83.00	0																
85.01	0																
86.00	0																
86.01	0																
86.02	0																
NONREIMBURSABLE COST CENTERS																	
96.00	0																
97.00	(949)					(949)											
100.00	64,346			64,346													
100.01	0																
100.03	(403)					(403)											
100.04	0																
100.08	0																
100.10	0																
100.12	0																
100.13	0																
100.14	0																
100.15	0																
100.16	0																
100.17	0																
101.00	0	0	0	0	0	0	(35,759)	(478)	(1,274)	(16,139)	(43,378)	(28,606)	(72,436)				
TOTAL																	
	(\$2,296,655)	0	0	0	0	0	(35,759)	(478)	(1,274)	(16,139)	(43,378)	(28,606)	(72,436)				

Provider Name:
ST. VINCENT MEDICAL CENTER

Page 2
Fiscal Period Ended:
JUNE 30, 2008

	13	14	15	16	17	18	20	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
GENERAL SERVICE COST CENTER																			
1.00 Old Cap Rel Costs-Bldg & Fixtures																			
2.00 Old Cap Rel Costs-Movable Equipment																			
3.00 New Cap Rel Costs-Bldg & Fixtures																			
3.01 New Cap Rel Costs-Bldg & Fixt-Hospital																			
3.02 New Cap Rel Costs-Bldg & Fixt-Seton Hall																			
3.04 New Cap Rel Costs-Bldg & Fixtures-POB																			
3.05 New Cap Rel Costs-Bldg & Fixt-Ocean View																			
3.06 New Cap Rel Costs-Bldg & Fixt-143 S. Al																			
3.07 New Cap Rel Costs-Bldg & Fixt-161 S. Al																			
3.08 New Cap Rel Costs-Bldg & Fixt-Inst Plaza																			
4.00 New Cap Rel Costs-Movable Equipment																			
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	(259,151)	1,433	(777,125)	(500,000)	(19,000)	(34,570)													
7.00 Maintenance and Repairs																			
7.01 Seton Hall Operating Costs																			
7.03 POB Operating Costs																			
7.04 Ocean View Operating Costs																			
7.06 161 S Alv Operating Costs																			
7.07 Institute Plaza Operating Costs																			
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																			
22.00 Intern & Res Service-Salary & Fringes																			
23.00 Intern & Res Other Program Costs																			
24.00 Paramedical Ed Program																			
INPATIENT ROUTINE COST CENTERS																			
25.00 Adults & Pediatrics (Gen Routine)																			
26.00 Intensive Care Unit																			
27.01 Cardiac Surgery Unit																			
28.00 Neonatal Intensive Care Unit																			
28.00 Neonatal Intensive Care Unit																			
29.00 Surgical Intensive Care																			
30.00 Subprovider I																			
31.00 Subprovider II																			
33.00 Nursery																			
34.00 Skilled Nursing Facility																			
35.01 ICF / MR																			
36.00 Adult Subacute Care Unit																			
36.01 Subacute Care Unit II																			
36.02 Transitional Care Unit																			

(49,705)

Provider Name		Fiscal Period		Provider Number		Adjustments		
ST. VINCENT MEDICAL CENTER		JULY 1, 2007 THROUGH JUNE 30, 2008		HSC 30502H		34		
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	56.00	7	Drugs Charged to Patients	\$6,888,636	\$414,427	\$7,303,063 *
	10A	A	16.00	7	Pharmacy	3,634,242	(414,427)	3,219,815
To adjust the provider's reclassification of Drugs Charged to Patients to agree with the provider's trial balance.								
42 CFR 413.20, 413.24 and 413.50								
CMS Pub. 15-1, Sections 2304 and 2306								
2	10A	A	15.00	7	Central Services and Supply	\$1,689,282	\$497,774	\$2,187,056 *
	10A	A	53.00	7	Electrocardiology	923,751	(167)	923,584
	10A	A	55.00	7	Medical Supplies Charged to Patients	26,507,771	(463,738)	26,044,033
	10A	A	61.00	7	Emergency	2,471,942	(14,290)	2,457,652 *
	10A	A	83.00	7	Kidney Acquisition	8,750,663	(19,579)	8,731,084 *
To adjust the provider's reclassification of Medical Supplies Charged to Patients to agree with the provider's trial balance.								
42 CFR 413.20, 413.24 and 413.50								
CMS Pub. 15-1, Sections 2304 and 2306								
3	10A	A	100.00	7	Patient Phones	\$86,918	\$64,346	\$151,264
	10A	A	6.00	7	Administrative and General	29,473,239	(64,346)	29,408,893 *
To adjust the provider's reclassification of patient telephone expense using more recent telephone log data.								
42 CFR 413.9(c)(3) and 413.20								
CMS Pub. 15-1, Sections 2102.3, 2104.3, 2300 and 2304								
4	10A	A	83.00	7	Kidney Acquisition	\$8,731,084	\$25,825	\$8,756,909 *
	10A	A	3.01	7	New Capital Related Costs - Building and Fixtures - Hospital	6,450,177	(25,825)	6,424,352 *
To reclassify Institute Plaza rent expense to the appropriate cost center.								
42 CFR 413.20 and 413.24								
CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8								

*Balance carried forward from prior/to subsequent adjustments

Provider Name		Fiscal Period		Provider Number		Adjustments		
ST. VINCENT MEDICAL CENTER		JULY 1, 2007 THROUGH JUNE 30, 2008		HSC 30502H		34		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
RECLASSIFICATIONS OF REPORTED COSTS								
5	10A	A		3.01	7	\$6,424,352	\$25,825	\$6,450,177 *
	10A	A		3.02	7	425,530	403	425,933
	10A	A		4.00	7	4,376,864	1,244,742	5,621,606
	10A	A		6.00	7	29,408,893	(586)	29,408,307 *
	10A	A		7.00	7	1,556,854	(5,638)	1,551,216
	10A	A		10.00	7	1,718,050	(467)	1,717,583
	10A	A		15.00	7	2,187,056	(678,872)	1,508,184
	10A	A		17.00	7	1,746,646	(840)	1,745,806
	10A	A		37.00	7	9,060,157	(18,748)	9,041,409
	10A	A		44.00	7	4,494,301	(81,675)	4,412,626
	10A	A		49.00	7	1,870,107	(62,042)	1,808,065
	10A	A		56.00	7	7,303,063	(388,215)	6,914,848
	10A	A		83.00	7	8,756,909	(32,535)	8,724,374
	10A	A		97.00	7	741,412	(949)	740,463
	10A	A		100.04	7	315,392	(403)	314,989
* New Capital Related Costs - Building and Fixtures - Hospital * New Capital Related Costs - Building and Fixtures - Seton Hall * New Capital Related Costs - Movable Equipment * Administrative and General * Maintenance and Repairs * Housekeeping * Central Services and Supply * Medical Records and Library * Operating Room * Laboratory * Respiratory Therapy * Drugs Charged to Patients * Kidney Acquisition * Research * Other Nonreimbursable To reclassify capital related costs for proper cost determination. 42 CFR 413.5, 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2338B								

Provider Name		Fiscal Period		Provider Number		Adjustments		
ST. VINCENT MEDICAL CENTER		JULY 1, 2007 THROUGH JUNE 30, 2008		HSC 30502H		34		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
ADJUSTMENTS TO REPORTED COSTS								
6	10A	A	3.01	7	New Capital Related Costs - Buildings and Fixtures - Hospital	* \$6,450,177	(\$25,478)	\$6,424,699
	10A	A	6.00	7	Administrative and General	* 29,408,307	(10,281)	29,398,026 *
To eliminate depreciation expense due to insufficient documentation. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304								
7	10A	A	7.03	7	POB Operating Costs	\$67,608	(\$478)	\$67,130
To adjust capital expense and include operating costs to reflect the portion of Professional Office Building used for patient services. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304								
8	10A	A	3.05	7	New Capital Related Costs - Buildings and Fixtures - Oceanview	\$15,643	(\$1,274)	\$14,369
To eliminate Oceanview depreciation expense because the allowable portion was already included in the cost report. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304								
9	10A	A	3.07	7	New Capital Related Costs - 161 S. Alvarado	\$16,139	(\$16,139)	\$0
To eliminate depreciation expense on building not used for patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2102.4								
10	10A	A	3.08	7	New Capital Related Costs - Buildings and Fixtures - Institute Plaza	\$544,148	(\$43,378)	\$500,770
To eliminate Institute Plaza depreciation expense because the allowable portion was already included in the cost report. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304								
11	10A	A	3.04	7	New Capital Related Costs - Buildings and Fixtures - POB	\$477,657	(\$28,606)	\$449,051
To eliminate Institute Plaza depreciation expense because the allowable portion was already included in the cost report. 42 CFR 413.20 and 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		
ST. VINCENT MEDICAL CENTER		JULY 1, 2007 THROUGH JUNE 30, 2008		HSC 30502H		34		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
ADJUSTMENTS TO REPORTED COSTS								
12	10A	A	7.04	7	Oceanview Operating Costs To adjust the provider's Oceanview operating costs adjustment to offset Oceanview rental revenue for proper cost determination. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304	\$73,328	(\$72,436)	\$892
	10A	A	6.00	7	Administrative and General * \$29,398,026			
13					To abate other revenue for proper cost determination. 42 CFR 413.5 and 413.9 / CMS Pub. 15-1, Sections 2305.5 and 2328		(\$259,151)	
14					To adjust the provider's non-hospital related expense adjustment to agree with the trial balance. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304		1,433	
15					To eliminate contractual adjustments recorded as expense. 42 CFR 413.80 / CMS Pub. 15-1, Section 300 W & I Code, Section 14091.3 Title 22, Section 51471		(777,125)	
16					To eliminate down payment for services not received due to insufficient documentation. 42 CFR 413.20 and 413.24 / CMS Sections 133, 2160, and 2304		(500,000)	
17					To eliminate charitable contributions not related to patient care. 42 CFR 413.5(c)(7) and 413.9 CMS Pub. 15-1, Sections 608, 610, 2102.3		(19,000) <u>(\$1,553,843)</u>	\$27,844,183 *
18	10A	A	6.00	7	Administrative and General * \$27,844,183		(\$34,570)	\$27,809,613
	10A	A	61.00	7	Emergency To adjust the provider's Hospital Based Physician adjustment to agree with the provider's trial balance. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304		(460,467)	1,997,185

*Balance carried forward from prior/to subsequent adjustments

Provider Name		Fiscal Period		Provider Number		Adjustments		
ST. VINCENT MEDICAL CENTER		JULY 1, 2007 THROUGH JUNE 30, 2008		HSC 30502H		34		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
19	8.3	B	I	25.00	26	Adults and Pediatrics	(\$181,878)	\$0
	8.3	B	I	37.00	26	Operating Room	(78,348)	0
	8.3	B	I	83.00	26	Kidney Acquisition	(19,587)	0
To reverse the provider's adjustments of interns and residents expenses for proper cost determination. 42 CFR 413.5, 413.20, 413.24 and 413.86 CMS Pub. 15-1, Sections 2120, 2304 and 2306								
20	10A	A		34.00	7	Skilled Nursing Facility	\$1,957,261	\$1,907,556
To eliminate utilization review expense related to the Distinct Part Nursing Facility due to the fact that the State performs its own utilization review. CMS Pub. 15-1, Section 2126 CCR, Title 22, Sections 50009.1 and 51159								

Provider Name		Fiscal Period		Provider Number		Adjustments		
ST. VINCENT MEDICAL CENTER		JULY 1, 2007 THROUGH JUNE 30, 2008		HSC 30502H		34		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
ADJUSTMENTS TO REPORTED STATISTICS								
21	9	B-1	12.00	11	Cafeteria (Number of Meals)	295,430	(98,512)	196,918
	9	B-1	25.00	11	Adults and Pediatrics	200,585	3,122	203,707
	9	B-1	26.00	11	Intensive Care Unit	27,784	(12,128)	15,656
	9	B-1	34.00	11	Skilled Nursing Facility	38,634	9,006	47,640
	9	B-1	100.01	11	Non-Allowable Meals	32,223	98,512	130,735
To adjust reported dietary statistics to agree with the number of meal counts.								
42 CFR 413.20, 413.24 and 413.50								
CMS Pub. 15-1, Sections 2300, 2304, and 2306								
22	9	B-1	17.00	15	Medical Records and Library (Costed Requisitions)	93	26,698	26,791
	9	B-1	25.00	15	Adults and Pediatrics	480,874	487,245	968,119
	9	B-1	26.00	15	Intensive Care Unit	186,222	182,149	368,371
	9	B-1	34.00	15	Skilled Nursing Facility	61,420	41,129	102,549
	9	B-1	37.00	15	Operating Room	958,875	19,407,084	20,365,959
	9	B-1	37.01	15	Short Stay Unit	29,141	132,428	161,569
	9	B-1	41.00	15	Radiology - Diagnostic	262,507	1,104,610	1,367,117
	9	B-1	41.01	15	CAT Scan	545	1,884	2,429
	9	B-1	42.00	15	Radiology - Therapeutic	20,240	23,173	43,413
	9	B-1	43.00	15	Radioisotope	3,989	16,045	20,034
	9	B-1	44.00	15	Laboratory	107,704	430,879	538,583
	9	B-1	44.01	15	Laboratory - Pathology	1,113	7,367	8,480
	9	B-1	47.00	15	Blood Storing, Processing and Transfusion	3,841	50,316	54,157
	9	B-1	49.00	15	Respiratory Therapy	48,582	10,156	58,738
	9	B-1	49.01	15	Pulmonary Function	87,460	1,824	89,284
	9	B-1	50.00	15	Physical Therapy	381	6,354	6,735
	9	B-1	51.00	15	Occupational Therapy	240	604	844
	9	B-1	53.00	15	Electrocardiology	7,358	13,440	20,798
	9	B-1	53.01	15	Cardiac Catheterization Laboratory	609,714	5,155,697	5,765,411
	9	B-1	54.00	15	Electroencephalography	1,152	824	1,976
	9	B-1	54.01	15	Gastro Intestinal Services	188,241	111,991	300,232
	9	B-1	55.00	15	Medical Supplies Charged to Patients	26,507,771	(26,507,771)	0

-Continued on next page-

Provider Name		Fiscal Period		Provider Number		Adjustments		
ST. VINCENT MEDICAL CENTER		JULY 1, 2007 THROUGH JUNE 30, 2008		HSC 30502H		34		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
ADJUSTMENTS TO REPORTED STATISTICS								
-Continued from previous page-								
22	9	B-1	56.00	15	Drugs Charged to Patients (Costed Requisitions)	107,851	54,673	162,524
9	9	B-1	57.00	15	Renal Dialysis	141,394	27,192	168,586
9	9	B-1	60.00	15	Clinic	3,642	1,451	5,093
9	9	B-1	60.02	15	Spine Center	5,314	43,562	48,876
9	9	B-1	60.03	15	Center for Health and Healing	2,351	1,349	3,700
9	9	B-1	61.00	15	Emergency	77,172	121,297	198,469
9	9	B-1	83.00	15	Kidney Acquisition	30,081	37,879	67,960
9	9	B-1	97.00	15	Research	419	9,840	10,259
9	9	B-1	100.03	15	Seton Hall	34	7,131	7,165
9	9	B-1	100.04	15	Other Nonreimbursable	348	10,444	10,792
9	9	B-1	15.00	15	Total - Costed Requisitions	29,936,086	1,018,944	30,955,030
To adjust central services and supply statistics to agree with the provider's workpaper.								
42 CFR 413.24 and 413.50 / CMS Pub. 15-1, Sections 2304 and 2306								
23	9	B-1	25.00	16	Adults and Pediatrics (Costed Requisitions)	0	18,888	18,888
9	9	B-1	26.00	16	Intensive Care Unit	0	11,785	11,785
9	9	B-1	34.00	16	Skilled Nursing Facility	0	2,193	2,193
9	9	B-1	37.00	16	Operating Room	0	44,684	44,684
9	9	B-1	37.01	16	Short Stay Unit	0	5,427	5,427
9	9	B-1	41.00	16	Radiology-Diagnostic	0	6,317	6,317
9	9	B-1	49.00	16	Respiratory Therapy	0	1,788	1,788
9	9	B-1	53.00	16	Electrocardiology	0	201	201
9	9	B-1	53.01	16	Cardiac Cathorization Laboratory	0	1,898	1,898
9	9	B-1	54.01	16	Gastro Intestinal Services	0	1,037	1,037
9	9	B-1	56.00	16	Drugs Charged to Patients	6,984,995	324,427	7,309,422
9	9	B-1	57.00	16	Renal Dialysis	0	5,722	5,722
9	9	B-1	61.00	16	Emergency	0	2,941	2,941
9	9	B-1	83.00	16	Kidney Acquisition	0	609	609
9	9	B-1	16.00	16	Total - Costed Requisitions	6,984,995	427,917	7,412,912
To adjust pharmacy statistics to agree with the provider's general ledger.								
42 CFR 413.20, 413.24, and 413.50								
CMS Pub. 15-1, Sections 2300, 2304, and 2306								

Provider Name		Fiscal Period		Provider Number		Adjustments			
ST. VINCENT MEDICAL CENTER		JULY 1, 2007 THROUGH JUNE 30, 2008		HSC 30502H		34			
Report References									
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted	
			Part	Title	Line				Col.
ADJUSTMENTS TO REPORTED PATIENT DAYS									
24	Contract 4	D-1	I	XIX	1.00	1	42,817	14	42,831
	Contract 4	D-1	I	XIX	4.00	1	42,817	14	42,831
	Contract 4A	D-1	II	XIX	43.00	2	5,797	(29)	5,768
Adults and Pediatrics (Inpatient Days) - Total Adults and Pediatrics (Semi-Private Room Days) - Total Intensive Care Unit - Total To adjust total hospital patient days to agree with the provider's detailed patient census reports. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304									
25	DPNF 1	S-3	I		15.00	6	8,019	188	8,207
Skilled Nursing Facility - Total To adjust total Distinct Part Nursing Facility patient days to agree with the provider's detailed patient census reports. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304									

Provider Name		Fiscal Period		Provider Number		Adjustments		
ST. VINCENT MEDICAL CENTER		JULY 1, 2007 THROUGH JUNE 30, 2008		HSC 30502H		34		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
26	Contract 5	C	I	83.00	8	\$0	\$14,620,979	\$14,620,979
	Contract 5	C	I	85.01	8	0	1,409,748	1,409,748
	Contract 5	C	I	101.00	8	635,656,450	16,030,727	651,687,177
<p style="text-align: center;">ADJUSTMENT TO REPORTED TOTAL CHARGES</p> <p>To adjust total charges to agree with the provider's general ledger. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2204, 2206, 2300, and 2304</p>								

Provider Name		Fiscal Period		Provider Number		Adjustments				
ST. VINCENT MEDICAL CENTER		JULY 1, 2007 THROUGH JUNE 30, 2008		HSC 30502H		34				
Adj. No.	Audit Report	Report References			As Reported	Increase (Decrease)	As Adjusted			
		Work Sheet	Part	Title						
		Cost Report								
		Line	Col.							
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - CONTRACT										
-Continued from previous page-										
29	Contract 2	E-3	III	XIX	10.00	1	Medi-Cal Routine Service Charges	\$0	\$21,610,692	\$21,610,692
	Contract 2	E-3	III	XIX	11.00	1	Medi-Cal Ancillary Service Charges	62,147,390	108,181	62,255,571
30	Contract 3	E-3	III	XIX	33.00	1	Medi-Cal Deductibles	\$0	\$1,021	\$1,021
	Contract 3	E-3	III	XIX	36.00	1	Medi-Cal Coinsurance	0	418,776	418,776
<p>To adjust Medi-Cal Settlement Data to agree with the following EDS Paid Claims Summary: Report Date: June 2, 2009 Payment Period: July 1, 2007 through May 31, 2009 Service Period: July 1, 2007 through June 30, 2008 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, and 413.64 CMS Pub. 15-1, Sections 2304 and 2408 CCR, Title 22, Section 51541</p>										

Provider Name		Fiscal Period		Provider Number		Adjustments				
ST. VINCENT MEDICAL CENTER		JULY 1, 2007 THROUGH JUNE 30, 2008		HSC 30502H		34				
Report References										
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted		
			Part	Title	Line				Col.	
31	DPNF 1	S-3	I	XIX	15.00	5	Medi-Cal Days - Distinct Part Nursing Facility	726	184	910
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - DISTINCT PART NURSING FACILITY To adjust Medi-Cal Settlement Data to agree with the following EDS Paid Claims Summary Report: Report Date: June 2, 2009 Payment Period: July 1, 2007 through June 30, 2008 Service Period: July 1, 2007 through May 31, 2009 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60 and 413.64 CMS Pub. 15-1, Sections 2304, 2404, and 2408 CCR, Title 22, Section 51541										
32	DPNF 4	Not Reported					Total Ancillary Charges - Respiratory Therapy	\$0	\$2,632,672	\$2,632,672
	DPNF 4	Not Reported					Total Ancillary Charges - Medical Supplies Charged to Patients	0	1,359,732	1,359,732
	DPNF 4	Not Reported					Total Ancillary Charges - Drugs Charged to Patients	0	7,820,362	7,820,362
	DPNF 4	Not Reported					Total Ancillary Charges - Total	0	11,812,766	11,812,766
To include distinct part nursing facility ancillary charges for services and items that are inclusive of the per diem rate. CCR, Title 22, Section 51511(c) 42 CFR 413.20 and 413.24										

Provider Name		Fiscal Period		Provider Number		Adjustments			
ST. VINCENT MEDICAL CENTER		JULY 1, 2007 THROUGH JUNE 30, 2008		HSC 30502H		34			
Report References									
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted	
			Part	Title	Line				Col.
33	Contract 3	E-3	III	XIX	4.00	1	\$0	\$1,847,832	\$1,847,832
Organ Acquisition Certified Transplant Centers To include organ acquisition costs for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Section 2304									
34	Contract 1	N/A					\$0	\$158,449	\$158,449
Medi-Cal Credit Balances To recover outstanding Medi-Cal credit balances. CCR, Title 22, Sections 50761 and 51458.1									