

**REPORT
ON THE
COST REPORT REVIEW**

**SAINT JOHN'S HOSPITAL AND HEALTH CENTER
SANTA MONICA, CALIFORNIA
PROVIDER NUMBERS: ZZT 30290F / NPI 1124026273**

**FISCAL PERIOD ENDED
MAY 31, 2008**

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

**Section Chief: Daniel J. Giardinelli
Audit Supervisor: Gertrude Lake
Auditor: Tricia Sugioka**



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



EDMUND G. BROWN JR.
GOVERNOR

October 28, 2011

Michelle Mok
Chief Financial Officer
Saint John's Hospital and Health Center
2020 Santa Monica Boulevard
Santa Monica, CA 90404

PROVIDER: SAINT JOHN'S HOSPITAL AND HEALTH CENTER
PROVIDER NOS. ZZT 30290F / NPI 1124026273
FISCAL PERIOD ENDED MAY 31, 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 settlement for the fiscal period due the Provider in the amount of \$421,046 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 Medi Cal Reimbursement Settlement (NONCONTRACT Schedules)
3. 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.

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

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

Chief
Office of Administrative Appeals and Hearings
1029 J Street, Suite 200
Sacramento, CA 95814-2825
(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:
SAINT JOHN'S HOSPITAL AND HEALTH CENTER

Fiscal Period Ended:
MAY 31, 2008

		SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1) Provider No. ZZT 30290F	Reported	\$ 639,756	
	Net Change	\$ (218,710)	
	Audited Amount Due Provider (State)	\$ 421,046	
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)		\$ 421,046	
9. Total Medi-Cal Cost			\$ 0

SUMMARY OF FINDINGS

Provider Name:
SAINT JOHN'S HOSPITAL AND HEALTH CENTER

Fiscal Period Ended:
MAY 31, 2008

		SETTLEMENT	COST
10. Subacute (SUBACUTE SCH 1-1)	Provider No.		
	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
11. Rural Health Clinic (RHC SCH 1)	Provider No.		
	Reported	\$ 0	
	Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0		
12. Rural Health Clinic (RHC 95-210 SCH 1)	Provider No.		
	Reported	\$ 0	
	Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0		
13. Rural Health Clinic (RHC 95-210 SCH 1-1)	Provider No.		
	Reported	\$ 0	
	Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0		
14. County Medical Services Program (CMSP SCH 1)	Provider No.		
	Reported	\$ 0	
	Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0		
15. Transitional Care (TC SCH 1)	Provider No.		
	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
16. Total Other Settlement Due Provider (State) - (Lines 10 through 15)		\$ 0	
17. Total Combined Audited Settlement Due Provider (State/CMSP/RHC) - (Line 8 + Line 16)		\$ 421,046	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
SAINT JOHN'S HOSPITAL AND HEALTH CENTER

Fiscal Period Ended:
MAY 31, 2008

Provider No.
ZZT 30290F

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ <u>1,238,922</u>	\$ <u>1,126,609</u>
2. Excess Reasonable Cost Over Charges (Schedule 2)	\$ <u>0</u>	\$ <u>0</u>
3. Medi-Cal Inpatient Hospital Based Physician Services	\$ <u>0</u>	\$ <u>0</u>
4. Late Billing Charges (Adj 10)	\$ <u>0</u>	\$ <u>(86,724)</u>
5. TOTAL COST-Reimbursable to Provider (Lines 1 through 4)	\$ <u>1,238,922</u>	\$ <u>1,039,885</u>
6. Interim Payments (Adj 9)	\$ <u>(1,099,166)</u>	\$ <u>(618,839)</u>
7. Balance Due Provider (State)	\$ <u>139,756</u>	\$ <u>421,046</u>
8. Duplicate Payments (Adj)	\$ <u>0</u>	\$ <u>0</u>
9. Protested Amounts (Adj 11)	\$ <u>500,000</u>	\$ <u>0</u>
10.	\$ <u>0</u>	\$ <u>0</u>
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ <u><u>639,756</u></u>	\$ <u><u>421,046</u></u>
	(To Summary of Findings)	

COMPUTATION OF LESSER OF
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:
SAINT JOHN'S HOSPITAL AND HEALTH CENTERFiscal Period Ended:
MAY 31, 2008Provider No.
ZZT 30290F

REPORTED

AUDITED

REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3) \$ 1,238,922 \$ 1,154,064

CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj 7) \$ 2,241,572 \$ 2,202,1603. Inpatient Ancillary Service Charges (Adj 7) \$ 2,992,553 \$ 2,654,9744. Total Charges - Medi-Cal Inpatient Services \$ 5,234,125 \$ 4,857,1345. Excess of Customary Charges Over Reasonable Cost
(Line 4 minus Line 1) * \$ 3,995,203 \$ 3,703,0706. Excess of Reasonable Cost Over Customary Charges
(Line 1 minus Line 4) \$ 0 \$ 0
(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:
SAINT JOHN'S HOSPITAL AND HEALTH CENTER

Fiscal Period Ended:
MAY 31, 2008

Provider No.
ZZT 30290F

	REPORTED	AUDITED
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ <u>563,089</u>	\$ <u>509,860</u>
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ <u>675,833</u>	\$ <u>644,204</u>
3. Medi-Cal Inpatient Hospital Based Physician for Intern and Resident Services (Sch)	\$ <u>0</u>	\$ <u>0</u>
4.	\$ <u>0</u>	\$ <u>0</u>
5.	\$ <u>0</u>	\$ <u>0</u>
6. SUBTOTAL (Sum of Lines 1 through 5)	\$ <u>1,238,922</u>	\$ <u>1,154,064</u>
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	\$ <u>0</u>	\$ <u>0</u>
8. SUBTOTAL	\$ <u>1,238,922</u>	\$ <u>1,154,064</u>
	(To Schedule 2)	
9. Coinsurance (Adj)	\$ <u>0</u>	\$ <u>0</u>
10. Deductibles (Adj 8)	\$ <u>0</u>	\$ <u>(27,455)</u>
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ <u><u>1,238,922</u></u>	\$ <u><u>1,126,609</u></u>
	(To Schedule 1)	

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
SAINT JOHN'S HOSPITAL AND HEALTH CENTERFiscal Period Ended:
MAY 31, 2008Provider No.
ZZT 30290F

GENERAL SERVICE UNIT NET OF SWING-BED COSTS

INPATIENT DAYS

	REPORTED	AUDITED
1. Total Inpatient Days (include private & swing-bed) (Adj)	53,750	53,750
2. Inpatient Days (include private, exclude swing-bed)	53,750	53,750
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj)	53,750	53,750
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 5)	531	388

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)	\$ 50,167,092	\$ 50,470,887
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)	\$ 50,167,092	\$ 50,470,887

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 146,576,708	\$ 146,576,708
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 0.342258	\$ 0.344331
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)	\$ 50,167,092	\$ 50,470,887

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 933.34	\$ 938.99
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 495,604	\$ 364,328
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 180,229	\$ 279,876
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 675,833	\$ 644,204

(To Schedule 3)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
SAINT JOHN'S HOSPITAL AND HEALTH CENTERFiscal Period Ended:
MAY 31, 2008Provider No.
ZZT 30290F

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 1,557,302	\$ 1,596,473
2. Total Inpatient Days (Adj)	4,833	4,833
3. Average Per Diem Cost	\$ 322.22	\$ 330.33
4. Medi-Cal Inpatient Days (Adj 5)	5	4
5. Cost Applicable to Medi-Cal	\$ 1,611	\$ 1,321
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 14,571,469	\$ 14,588,971
7. Total Inpatient Days (Adj)	7,754	7,754
8. Average Per Diem Cost	\$ 1,879.22	\$ 1,881.48
9. Medi-Cal Inpatient Days (Adj 5)	92	145
10. Cost Applicable to Medi-Cal	\$ 172,888	\$ 272,815
NEONATAL INTENSIVE CARE UNIT		
11. Total Inpatient Routine Cost (Sch 8, Line 26.01, Col 27)	\$ 2,966,686	\$ 2,971,693
12. Total Inpatient Days (Adj)	2,071	2,071
13. Average Per Diem Cost	\$ 1,432.49	\$ 1,434.91
14. Medi-Cal Inpatient Days (Adj)	4	4
15. Cost Applicable to Medi-Cal	\$ 5,730	\$ 5,740
CORONARY CARE UNIT		
16. Total Inpatient Routine Cost (Sch 8, Line 27, 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
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)	\$ 180,229	\$ 279,876

(To Schedule 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
SAINT JOHN'S HOSPITAL AND HEALTH CENTER

Fiscal Period Ended:
MAY 31, 2008

Provider No.
ZZT 30290F

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)

STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.1

Provider Name:
 SAINT JOHN'S HOSPITAL AND HEALTH CEI

Fiscal Period Ended:
 MAY 31, 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	1,848,481	0	0	0	0	0	0	0	0	19,568,628	4,656,627
38.00 Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00 Delivery Room and Labor Room	0	499,790	0	0	0	0	0	0	0	0	4,408,412	1,049,043
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
41.00 Radiology - Diagnostic	0	783,240	0	0	0	0	0	0	0	0	8,790,624	2,091,851
41.01	0	0	0	0	0	0	0	0	0	0	0	0
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
43.00 Radioisotope	0	47,152	0	0	0	0	0	0	0	0	2,008,978	478,064
43.10 MRI	0	75,079	0	0	0	0	0	0	0	0	1,041,177	247,763
44.00 Laboratory	0	967,473	0	0	0	0	0	0	0	0	10,928,777	2,600,655
44.01 Pathological Lab	0	0	0	0	0	0	0	0	0	0	0	0
46.00 Whole Blood	0	0	0	0	0	0	0	0	0	0	0	0
47.00 Blood Storing and Processing	0	152,594	0	0	0	0	0	0	0	0	3,465,202	824,593
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	0	372,266	0	0	0	0	0	0	0	0	3,165,720	753,327
50.00 Physical Therapy	0	166,147	0	0	0	0	0	0	0	0	1,529,085	363,867
51.00 Occupational Therapy	0	13,484	0	0	0	0	0	0	0	0	97,027	23,089
52.00 Speech Pathology	0	17,343	0	0	0	0	0	0	0	0	221,663	52,748
53.00 Electrocardiology	0	104,924	0	0	0	0	0	0	0	0	1,396,703	332,365
54.00 Electroencephalography	0	0	0	0	0	0	0	0	0	0	0	0
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0	36,350,452	8,650,095
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	8,465,647	2,014,518
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	666,375	158,573
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
59.00 Nutritional Counseling	0	26,336	0	0	0	0	0	0	0	0	196,115	46,668
59.01	0	0	0	0	0	0	0	0	0	0	0	0
59.02	0	0	0	0	0	0	0	0	0	0	0	0
59.03	0	0	0	0	0	0	0	0	0	0	0	0
60.00 Clinic	0	150,793	0	0	0	0	0	0	0	0	580,498	138,137
60.01 Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0	0
60.10 Cardiac Cath Lab	0	144,586	0	0	0	0	0	0	0	0	2,005,167	477,157
60.20 Ambulatory Medicine	0	25,146	0	0	0	0	0	0	0	0	183,705	43,715
60.30 Breast Center	0	167,966	0	0	0	0	0	0	0	0	1,759,587	418,718
60.40 Ambulatory Cancer	0	86,305	0	0	0	0	0	0	0	0	892,971	212,495
60.50 Deaf Program	0	39,988	0	0	0	0	0	0	0	0	409,940	97,551
60.90 Cleft Palate	0	16,976	0	0	0	0	0	0	0	0	168,873	40,186
61.00 Emergency	0	567,298	0	0	0	0	0	0	0	0	5,550,316	1,320,775
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTE												
96.00 Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	0	0	170,370	40,542
97.00 Research	0	0	0	0	0	0	0	0	0	0	32,396	7,709
97.20 Positive Appearance Center	0	0	0	0	0	0	0	0	0	0	24,629	5,861
97.30 Cardiac Research	0	18,914	0	0	0	0	0	0	0	0	160,541	38,203
100.00 Pathology Outreach	0	75,123	0	0	0	0	0	0	0	0	830,866	197,716
100.01 AT Risk Youth	0	35,026	0	0	0	0	0	0	0	0	259,000	61,633
100.04 Marketing	0	0	0	0	0	0	0	0	0	0	668,693	159,125
100.06 Clinic Child Family	0	464,303	0	0	0	0	0	0	0	0	4,355,969	1,036,563
100.07 John Wayne Cancer	0	11,164	0	0	0	0	0	0	0	0	236,317	56,235
100.08 Convent	0	0	0	0	0	0	0	0	0	0	579,018	137,785
100.10 Patient / Consumer Health	0	25,017	0	0	0	0	0	0	0	0	231,131	55,001
100.11 Community Benefit	0	18,855	0	0	0	0	0	0	0	0	1,385,402	329,676
100.12 Planned Giving	0	0	0	0	0	0	0	0	0	0	17,646	4,199
100.91 Chapel	0	0	0	0	0	0	0	0	0	0	104,511	24,870
TOTAL	0	15,376,677	0	0	0	0	0	0	0	0	242,314,275	46,578,135

STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.2

Provider Name:
 SAINT JOHN'S HOSPITAL AND HEALTH CEI

Fiscal Period Ended:
 MAY 31, 2008

	TRIAL BALANCE EXPENSES	MAINT & REPAIRS	OPER PLANT	LAUNDRY & LINEN	HOUSEKEEP	DIETARY	CAFE	MAINT OF PERSONNEL	NURSING ADMIN	CENTRAL SERVICE & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	
		7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	15.00	16.00	17.00	18.00	
ANCILLARY COST CENTERS														
37.00	Operating Room	22,930	1,395,399	0	505,428	0	350,054	0	231,630	467,063	159,339	1,098,686	0	
38.00	Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0	
39.00	Delivery Room and Labor Room	8,655	526,700	0	190,776	0	94,647	0	92,478	5,373	29,533	93,707	0	
40.00	Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0	
41.00	Radiology - Diagnostic	10,962	667,097	0	241,629	0	148,325	0	22,485	14,456	46,055	491,507	0	
41.01	Radiology - Diagnostic	0	0	0	0	0	0	0	0	0	0	0	0	
42.00	Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0	
43.00	Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0	
43.00	Radioisotope	4,098	249,398	0	90,335	0	8,929	0	516	516	335,733	50,159	0	
43.10	MRI	747	45,479	0	16,473	0	14,218	0	5,792	191	27,499	53,929	0	
44.00	Laboratory	4,234	257,643	0	93,321	0	183,214	0	22	28,809	1,428	549,442	0	
44.01	Pathological Lab	0	0	0	0	0	0	0	0	0	0	0	0	
46.00	Whole Blood	0	0	0	0	0	0	0	0	0	0	0	0	
47.00	Blood Storing and Processing	616	37,468	0	13,571	0	28,897	0	3,492	3,927	16,349	82,452	0	
48.00	Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0	
49.00	Respiratory Therapy	458	27,845	0	10,086	0	70,498	0	4,844	4,844	2,409	256,490	0	
50.00	Physical Therapy	2,872	174,755	0	63,298	0	31,464	0	3	3	0	47,670	0	
51.00	Occupational Therapy	0	0	0	0	0	2,554	0	0	0	0	558	0	
52.00	Speech Pathology	1,365	83,094	0	30,097	0	3,284	0	9	9	0	4,312	0	
53.00	Electrocardiology	2,233	135,878	0	49,216	0	19,870	0	3,513	224	538	174,870	0	
54.00	Electroencephalography	0	0	0	0	0	0	0	0	0	0	0	0	
55.00	Medical Supplies Charged to Patients	1,299	79,074	0	28,641	0	0	0	0	5,611	6,939	952,344	0	
56.00	Drugs Charged to Patients	396	24,089	0	8,725	0	0	0	0	0	4,137,101	734,482	0	
57.00	Renal Dialysis	25	1,496	0	542	0	0	0	0	0	0	16,898	0	
58.00	ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	4	8,238	0	
59.00	Nutritional Counseling	83	5,047	0	1,828	0	4,987	0	0	0	0	0	0	
59.01	Nutritional Counseling	0	0	0	0	0	0	0	0	0	0	0	0	
59.02	Nutritional Counseling	0	0	0	0	0	0	0	0	0	0	0	0	
59.03	Nutritional Counseling	0	0	0	0	0	0	0	0	0	0	0	0	
60.00	Clinic	558	33,948	0	12,296	0	28,556	0	1,374	48	39	10,164	0	
60.01	Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0	0	
60.10	Cardiac Cath Lab	2,792	169,914	0	61,544	0	27,381	0	11,420	15,688	35,756	187,886	0	
60.20	Ambulatory Medicine	0	0	0	0	0	4,762	0	4,923	252	10,050	3,440	0	
60.30	Breast Center	3,968	241,447	0	87,455	0	31,808	0	9,295	2,182	1,995	37,935	0	
60.40	Ambulatory Cancer	2,357	143,448	0	51,958	0	16,344	0	10,911	579	1,841	7,620	0	
60.50	Deaf Program	576	35,033	0	12,689	0	7,573	0	3,390	29	0	2,662	0	
60.90	Cleft Palate	67	4,049	0	1,467	0	3,215	0	90,112	12,002	130,360	175,776	0	
61.00	Emergency	3,470	211,138	0	76,476	0	107,431	0	0	0	0	0	0	
62.00	Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0	
NONREIMBURSABLE COST CENTE														
96.00	Gift, Flower, Coffee Shop & Canteen	406	24,734	0	8,959	0	0	0	0	0	0	0	0	
97.00	Research	469	27,903	0	10,107	0	0	0	0	0	0	0	0	
97.20	Positive Appearance Center	349	21,214	0	7,684	0	0	0	0	0	0	0	0	
97.30	Cardiac Research	0	0	0	0	0	3,582	0	0	0	0	0	0	
100.00	Pathology Outreach	311	18,896	0	6,844	0	14,226	0	39	1,011	0	0	0	
100.01	AT Risk Youth	0	0	0	0	0	6,633	0	0	0	0	0	0	
100.04	Marketing	149	9,066	0	3,284	0	0	0	0	4	0	0	0	
100.06	Clinic Child Family	8,854	538,789	0	195,155	0	87,927	0	0	49	0	0	0	
100.07	John Wayne Cancer	2,309	140,543	0	50,906	0	2,114	0	1,520	0	0	0	0	
100.08	Convent	8,168	497,095	0	180,053	0	0	0	99	58	0	0	0	
100.10	Patient / Consumer Health	0	0	0	0	0	4,738	0	271	0	0	0	0	
100.11	Community Benefit	0	0	0	0	0	3,571	0	0	0	0	0	0	
100.12	Planned Giving	250	15,199	0	5,505	0	0	0	0	0	0	0	0	
100.91	Chapel	1,479	90,018	0	32,606	0	0	0	0	0	0	0	0	
TOTAL											608,180	5,236,654	6,611,601	624,126

STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.3

Provider Name:
 SAINT JOHN'S HOSPITAL AND HEALTH CENTE

Fiscal Period Ended:
 MAY 31, 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	POST STEP-DOWN ADJUSTMENT	TOTAL COST
ANCILLARY COST CENTERS											
37.00 Operating Room	0	0	0	0	0	0	0	0	28,455,783	0	28,455,783
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	6,499,324	0	6,499,324
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	12,524,993	0	12,524,993
41.01	0	0	0	0	0	0	0	0	0	0	0
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	3,226,211	0	3,226,211
43.00 Radioisotope	0	0	0	0	0	0	0	0	1,453,266	0	1,453,266
43.10 MRI	0	0	0	0	0	0	0	0	14,647,544	0	14,647,544
44.00 Laboratory	0	0	0	0	0	0	0	0	0	0	0
44.01 Pathological Lab	0	0	0	0	0	0	0	0	0	0	0
46.00 Whole Blood	0	0	0	0	0	0	0	0	0	0	0
47.00 Blood Storing and Processing	0	0	0	0	0	0	0	0	4,476,569	0	4,476,569
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	4,291,675	0	4,291,675
50.00 Physical Therapy	0	0	0	0	0	0	0	0	2,213,014	0	2,213,014
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	123,228	0	123,228
52.00 Speech Pathology	0	0	0	0	0	0	0	0	396,573	0	396,573
53.00 Electrocardiology	0	0	0	0	0	0	0	0	2,115,411	0	2,115,411
54.00 Electroencephalography	0	0	0	0	0	0	0	0	0	0	0
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	46,074,457	0	46,074,457
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	15,384,959	0	15,384,959
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	843,910	0	843,910
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0
59.00 Nutritional Counseling	0	0	0	0	0	0	0	0	262,971	0	262,971
59.01	0	0	0	0	0	0	0	0	0	0	0
59.02	0	0	0	0	0	0	0	0	0	0	0
59.03	0	0	0	0	0	0	0	0	0	0	0
60.00 Clinic	0	0	0	0	0	0	0	0	805,617	0	805,617
60.01 Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0
60.10 Cardiac Cath Lab	0	0	0	0	0	0	0	0	0	0	0
60.20 Ambulatory Medicine	0	0	0	0	0	0	0	0	2,994,705	0	2,994,705
60.30 Breast Center	0	0	0	0	0	0	0	0	250,846	0	250,846
60.40 Ambulatory Cancer	0	0	0	0	0	0	0	0	2,594,390	0	2,594,390
60.50 Deaf Program	0	0	0	0	0	0	0	0	1,340,524	0	1,340,524
60.90 Cleft Palate	0	0	0	0	0	0	0	0	566,024	0	566,024
61.00 Emergency	0	0	0	0	0	0	0	0	221,660	0	221,660
62.00 Observation Beds	0	0	0	0	0	0	0	0	7,677,856	0	7,677,856
NONREIMBURSABLE COST CENTER:											
96.00 Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	245,012	0	245,012
97.00 Research	0	0	0	0	0	0	0	0	78,574	0	78,574
97.20 Positive Appearance Center	0	0	0	0	0	0	0	0	59,736	0	59,736
97.30 Cardiac Research	0	0	0	0	0	0	0	0	202,326	0	202,326
100.00 Pathology Outreach	0	0	0	0	0	0	0	0	1,069,908	0	1,069,908
100.01 AT Risk Youth	0	0	0	0	0	0	0	0	327,266	0	327,266
100.04 Marketing	0	0	0	0	0	0	0	0	840,321	0	840,321
100.06 Clinic Child Fairly	0	0	0	0	0	0	0	0	6,223,305	0	6,223,305
100.07 John Wayne Cancer	0	0	0	0	0	0	0	0	489,946	0	489,946
100.08 Convent	0	0	0	0	0	0	0	0	1,402,120	0	1,402,120
100.10 Patient / Consumer Health	0	0	0	0	0	0	0	0	291,026	0	291,026
100.11 Community Benefit	0	0	0	0	0	0	0	0	1,718,920	0	1,718,920
100.12 Planned Giving	0	0	0	0	0	0	0	0	42,798	0	42,798
100.91 Chapel	0	0	0	0	0	0	0	0	253,484	0	253,484
TOTAL	0	0	0	0	0	0	0	0	242,314,275	0	242,314,275

STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:
SAINT JOHNS HOSPITAL AND HEALTH CENTER

Fiscal Period Ended:
MAY 31, 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)	(Adj)
ANCILLARY COST CENTERS											
37.00	10,667,112	6.01	6.02	6.03	6.04	6.05	6.06	6.07	6.08	19,588,628	47,558
38.00		(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	0	
39.00	2,884,161									4,408,412	17,951
40.00										0	
41.00	4,519,882									8,790,624	22,736
41.01										0	
42.00										0	
43.00	272,104									2,008,978	8,500
43.10	433,263									1,041,177	1,550
44.00	5,583,039									10,928,777	8,781
44.01										0	
46.00										0	
47.00	880,584									3,465,202	1,277
48.00										0	
49.00	2,148,255									3,165,720	949
50.00	958,794									1,529,085	5,956
51.00	77,814									97,027	
52.00	100,081									221,863	2,832
53.00	605,492									1,396,703	4,631
54.00										0	
55.00										36,350,452	2,695
56.00										8,465,647	821
57.00										666,375	51
58.00	151,979									196,115	172
59.01										0	
59.02										0	
59.03										0	
60.00	870,190									580,498	1,157
60.01										0	
60.10	834,372									2,005,167	5,791
60.20	145,109									183,705	
60.30	969,291									1,759,587	8,229
60.40	498,043									892,971	4,889
60.50	230,763									409,940	1,194
60.90	97,965									168,873	138
61.00	3,273,731									5,550,316	7,196
62.00										0	
NONREIMBURSABLE COST CENTERS											
96.00										170,370	843
97.00										32,396	951
97.20										24,629	723
97.30	109,148									160,541	644
100.00	433,514									830,866	
100.01	202,129									259,000	
100.04										668,693	309
100.06	2,679,377									4,355,969	18,363
100.07	64,423									236,317	4,790
100.08										579,018	16,942
100.10	144,366									231,131	
100.11	108,810									1,385,402	
100.12										17,646	518
100.91										104,511	3,068
TOTAL	88,734,901	0	0	0	0	0	0	0	0	195,736,140	435,669
COST TO BE ALLOCATED	15,376,677	0	0	0	0	0	0	0	0	46,578,135	210,055
UNIT COST MULTIPLIER - SCH 8	0.173288	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.237964	0.482144

STATE OF CALIFORNIA

STATISTICS FOR COST ALLOCATION (WS B-1)

SCHEDULE 9.2

Provider Name:
SAINT JOHNS HOSPITAL AND HEALTH CENTER

Fiscal Period Ended:
 MAY 31, 2008

	OPER PLANT (SQ FT) (Adj)	LAUNDRY & LINEN (LB LNDRY) (Adj)	HOUSE-KEEPING (HR SERV) (Adj)	DIETARY (MEALS SERVED) (Adj)	CAFETERIA (Adj)	MAINT OF PERSONNEL (# HOUSED) (Adj)	NURSING ADMIN (NURSE HR) (Adj)	CENT SERV & SUPPLY (CST REQ) (Adj)	PHARMACY (COSTS REQUIS) (Adj)	MED REC (TIME SPENT) (Adj)	SOC SERV (TIME SPENT) (Adj)	STAT (Adj)
ANCILLARY COST CENTERS												
37.00	47,558		47,558		10,667,112		6,432,255	17,499,263	272,853	154,065,854		
38.00												
39.00	17,951		17,951		2,884,161		2,568,081	201,313	50,572	13,140,261		
40.00												
41.00	22,736		22,736		4,519,882		624,406	541,609	78,865	68,922,810		
41.01												
42.00												
43.00	8,500		8,500		272,104		19,320	574,911	574,911	7,033,692		19.00
43.10	1,550		1,550		433,263		160,828	7,165	47,089	7,562,286		(Adj)
44.00	8,781		8,781		5,583,039		602	1,079,368	2,445	77,046,760		(Adj)
44.01												(Adj)
46.00												
47.00	1,277		1,277		880,584		96,980	147,147	27,996	11,561,975		
48.00												
49.00	949		949		2,148,255		181,470	113	4,125	35,966,916		
50.00	5,956		5,956		958,794					6,684,655		
51.00					77,814					78,272		
52.00	2,832		2,832		100,081		329	8,396	921	604,713		
53.00	4,631		4,631		605,492		97,550			24,521,607		
54.00												
55.00	2,695		2,695				210,239		11,882	133,544,738		
56.00	821		821						7,084,384	102,994,549		
57.00	51		51							2,369,615		
58.00									7	1,155,226		
59.00	172		172		151,979							
59.01												
59.02												
59.03												
60.00	1,157		1,157		870,190		38,158	1,791	66	1,425,236		
60.01												
60.10	5,791		5,791		834,372		317,130	587,765	61,228	26,346,821		
60.20					145,109		136,713	9,427	17,209	482,388		
60.30	8,229		8,229		969,291		258,106	81,738	3,417	5,319,498		
60.40	4,889		4,889		498,043		302,999	21,683	3,153	1,068,519		
60.50	1,194		1,194		230,763					373,344		
60.90	138		138		97,965		94,151	1,093		53,858		
61.00	7,196		7,196		3,273,731		2,502,361	449,683	223,229	24,648,597		
62.00												
NONREIMBURSABLE COST CENTERS												
96.00	843		843									
97.00	951		951									
97.20	723		723									
97.30	644		644		109,148		1,070	37,878				
100.00	644		644		433,514							
100.01					202,129							
100.04	309		309									
100.06	18,363		18,363		2,679,377		42,208	1,837				
100.07	4,790		4,790		64,423			14				
100.08	16,942		16,942				2,746	2,187				
100.10					144,366		7,530					
100.11	518		518		108,810							
100.12	3,068		3,068									
100.91												
TOTAL	389,497	68,408	388,772	68,408	72,003,477	0	36,005,400	22,786,459	8,967,263	927,127,661	68,408	0
COST TO BE ALLOCATED	11,428,226	1,155,586	4,131,718	3,206,761	2,362,879	0	1,296,581	608,180	5,236,654	6,611,601	624,126	0
UNIT COST MULTIPLIER - SCH 8	29,340,985	16,892,560	10,627,612	46,876,988	0,032,816	0,000,000	0,036,011	0,026,690	0,583,975	0,007,131	9,123,585	0,000,000

Provider Name:

SAINT JOHNS HOSPITAL AND HEALTH CENTER

Fiscal Period Ended:
MAY 31, 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 (ASG TIME)
GENERAL SERVICE COST CENTERS							
1.00 Old Cap Rel Costs-Bldg & Fixtures	19.02 (Adj)	19.03 (Adj)	20.00 (Adj)	21.00 (Adj)	22.00 (Adj)	23.00 (Adj)	24.00 (Adj)
2.00 Old Cap Rel Costs-Movable Equipment	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
3.00 New Cap Rel Costs-Bldg & Fixtures							
4.00 New Cap Rel Costs-Movable Equipment							
4.01							
4.02							
4.03							
4.04							
4.05							
4.06							
4.07							
4.08							
5.00 Employee Benefits							
6.01 Non-Patient Telephones							
6.02 Data Processing							
6.03 Purchasing/Receiving							
6.04 Patient Admitting							
6.05 Patient Business Office							
6.06							
6.07							
6.08							
6.00 Administrative and General							
7.00 Maintenance and Repairs							
8.00 Operation of Plant							
9.00 Laundry and Linen Service							
10.00 Housekeeping							
11.00 Dietary							
12.00 Cafeteria							
13.00 Maintenance of Personnel							
14.00 Nursing Administration							
15.00 Central Services & Supply							
16.00 Pharmacy							
17.00 Medical Records and Library							
18.00 Social Service							
19.00							
19.02							
19.03							
20.00							
21.00 Nursing School							
22.00 Intern & Res Service-Salary & Fringes							
23.00 Intern & Res Other Program							
24.00 Paramedical Ed Program							
INPATIENT ROUTINE COST CENTERS							
25.00 Adults & Pediatrics (Gen Routine)							
26.00 Intensive Care Unit							
26.01 Neonatal Intensive Care Unit							
27.00 Coronary 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:
SAINT JOHN'S HOSPITAL AND HEALTH CENTER

Fiscal Period Ended:
MAY 31, 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	9,153,285	0	9,153,285
4.00	New Cap Rel Costs-Movable Equipment	7,637,084	0	7,637,084
4.01		0	0	0
4.02		0	0	0
4.03		0	0	0
4.04		0	0	0
4.05		0	0	0
4.06		0	0	0
4.07		0	0	0
4.08		0	0	0
5.00	Employee Benefits	15,344,724	0	15,344,724
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	42,223,268	(73,080)	42,150,188
7.00	Maintenance and Repairs	0	0	0
8.00	Operation of Plant	7,439,044	0	7,439,044
9.00	Laundry and Linen Service	915,975	0	915,975
10.00	Housekeeping	3,295,348	0	3,295,348
11.00	Dietary	1,267,660	515,201	1,782,861
12.00	Cafeteria	1,791,185	(515,201)	1,275,984
13.00	Maintenance of Personnel	0	0	0
14.00	Nursing Administration	807,220	0	807,220
15.00	Central Services & Supply	0	0	0
16.00	Pharmacy	2,963,690	0	2,963,690
17.00	Medical Records and Library	4,312,037	0	4,312,037
18.00	Social Service	425,400	0	425,400
19.00		0	0	0
19.02		0	0	0
19.03		0	0	0
20.00		0	0	0
21.00	Nursing School	0	0	0
22.00	Intern & Res Service-Salary & Fringes	0	0	0
23.00	Intern & Res Other Program	0	0	0
24.00	Paramedical Ed Program	0	0	0
	INPATIENT ROUTINE COST CENTERS			
25.00	Adults & Pediatrics (Gen Routine)	25,174,822	0	25,174,822
26.00	Intensive Care Unit	8,105,586	0	8,105,586
26.01	Neonatal Intensive Care Unit	1,806,838	0	1,806,838
27.00	Coronary 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
32.00		0	0	0
33.00	Nursery	625,941	0	625,941
34.00	Medicare Certified Nursing Facility	0	0	0
35.00	Distinct Part Nursing Facility	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:
SAINT JOHN'S HOSPITAL AND HEALTH CENTER

Fiscal Period Ended:
MAY 31, 2008

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
37.00	Operating Room	\$ 16,100,084	\$ 0	\$ 16,100,084
38.00	Recovery Room	0	0	0
39.00	Delivery Room and Labor Room	3,297,121	0	3,297,121
40.00	Anesthesiology	0	0	0
41.00	Radiology - Diagnostic	7,232,882	0	7,232,882
41.01		0	0	0
42.00	Radiology - Therapeutic	0	0	0
43.00	Radioisotope	1,672,273	0	1,672,273
43.10	MRI	913,297	0	913,297
44.00	Laboratory	9,662,180	0	9,662,180
44.01	Pathological Lab	0	0	0
46.00	Whole Blood	0	0	0
47.00	Blood Storing and Processing	3,269,107	0	3,269,107
48.00	Intravenous Therapy	0	0	0
49.00	Respiratory Therapy	2,761,126	0	2,761,126
50.00	Physical Therapy	1,160,047	0	1,160,047
51.00	Occupational Therapy	83,543	0	83,543
52.00	Speech Pathology	107,848	0	107,848
53.00	Electrocardiology	1,134,024	0	1,134,024
54.00	Electroencephalography	0	0	0
55.00	Medical Supplies Charged to Patients	36,258,647	0	36,258,647
56.00	Drugs Charged to Patients	8,437,680	0	8,437,680
57.00	Renal Dialysis	664,638	0	664,638
58.00	ASC (Non-Distinct Part)	0	0	0
59.00	Nutritional Counseling	163,920	0	163,920
59.01		0	0	0
59.02		0	0	0
59.03		0	0	0
60.00	Clinic	390,291	0	390,291
60.01	Other Clinic Services	0	0	0
60.10	Cardiac Cath Lab	1,663,310	0	1,663,310
60.20	Ambulatory Medicine	158,559	0	158,559
60.30	Breast Center	1,311,300	0	1,311,300
60.40	Ambulatory Cancer	640,122	0	640,122
60.50	Deaf Program	329,278	0	329,278
60.90	Cleft Palate	147,196	0	147,196
61.00	Emergency	4,737,887	0	4,737,887
62.00	Observation Beds	0	0	0
	SUBTOTAL	\$ 235,585,467	\$ (73,080)	\$ 235,512,387
	NONREIMBURSABLE COST CENTERS			
96.00	Gift, Flower, Coffee Shop & Canteen	141,653	0	141,653
97.00	Research	0	0	0
97.20	Positive Appearance Center	0	0	0
97.30	Cardiac Research	141,627	0	141,627
100.00	Pathology Outreach	733,805	0	733,805
100.01	AT Risk Youth	223,974	0	223,974
100.04	Marketing	658,167	0	658,167
100.06	Clinic Child Family	3,266,130	0	3,266,130
100.07	John Wayne Cancer	61,982	0	61,982
100.08	Convent	1,889	0	1,889
100.10	Patient / Consumer Health	206,114	0	206,114
100.11	Community Benefit	1,366,547	0	1,366,547
100.12	Planned Giving	0	0	0
100.91	Chapel	0	0	0
100.99	SUBTOTAL	\$ 6,801,888	\$ 0	\$ 6,801,888
101	TOTAL	\$ 242,387,355	\$ (73,080)	\$ 242,314,275

(To Schedule 8)

Provider Name:
 SAINT JOHN'S HOSPITAL AND HEALTH CENTER

Page 1
 Fiscal Period Ended:
 MAY 31, 2008

	TOTAL ADJ (Page 1 & 2)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
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	0												
42.00 Radiology - Therapeutic	0												
43.00 Radioisotope	0												
43.10 MRI	0												
44.00 Laboratory	0												
44.01 Pathological Lab	0												
46.00 Whole Blood	0												
47.00 Blood Storing and Processing	0												
48.00 Intravenous Therapy	0												
49.00 Respiratory Therapy	0												
50.00 Physical Therapy	0												
51.00 Occupational Therapy	0												
52.00 Speech Pathology	0												
53.00 Electrocardiology	0												
54.00 Electroencephalography	0												
55.00 Medical Supplies Charged to Patients	0												
56.00 Drugs Charged to Patients	0												
57.00 Renal Dialysis	0												
58.00 ASC (Non-Distinct Part)	0												
59.00 Nutritional Counseling	0												
59.01	0												
59.02	0												
59.03	0												
60.00 Clinic	0												
60.01 Other Clinic Services	0												
60.10 Cardiac Cath Lab	0												
60.20 Ambulatory Medicine	0												
60.30 Breast Center	0												
60.40 Ambulatory Cancer	0												
60.50 Deaf Program	0												
60.90 Cleft Palate	0												
61.00 Emergency	0												
62.00 Observation Beds	0												
NONREIMBURSABLE COST CENTERS													
96.00 Gift, Flower, Coffee Shop & Canteen	0												
97.00 Research	0												
97.20 Positive Appearance Center	0												
97.30 Cardiac Research	0												
100.00 Pathology Outreach	0												
100.01 AT Risk Youth	0												
100.04 Marketing	0												
100.06 Clinic Child Family	0												
100.07 John Wayne Cancer	0												
100.08 Convent	0												
100.10 Patient / Consumer Health	0												
100.11 Community Benefit	0												
100.12 Planned Giving	0												
100.91 Chapel	0												
101.00 TOTAL	(\$73,080)	0	0	0	(73,080)	0	0	0	0	0	0	0	0

(To Sch 10)

Provider Name		Fiscal Period				Provider Number		Adjustments	
SAINT JOHN'S HOSPITAL AND HEALTH CENTER		JUNE 1, 2007 THROUGH MAY 31, 2008				ZZT 30290F		11	
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 10A	A A		11.00 12.00	7 7	Dietary Cafeteria	\$1,267,660 1,791,185	(\$550,346) 550,346	\$717,314 * 2,341,531 *
To reclassify costs from Dietary to Cafeteria for proper cost allocation. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2300, 2302.4B, 2304, and 2306									
2	10A 10A	A A		12.00 11.00	7 7	Cafeteria Dietary	* \$2,341,531 * 717,314	(\$84,138) 84,138	\$2,257,393 * 801,452 *
To adjust the provider's reclassification of depreciation expense between dietary and cafeteria cost centers based on the number of meals served. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304									
3	10A 10A	A A		12.00 11.00	7 7	Cafeteria Dietary	* \$2,257,393 * 801,452	(\$981,409) 981,409	\$1,275,984 1,782,861
To adjust the provider's abatement of cafeteria revenue for proper cost determination. 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		
SAINT JOHN'S HOSPITAL AND HEALTH CENTER		JUNE 1, 2007 THROUGH MAY 31, 2008		ZTZ 30290F		11		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
4	10A	A	6.00	7	Administrative and General	\$42,223,268	(\$73,080)	\$42,150,188
To eliminate nonallowable marketing expense. 42 CFR 413.9(b)(2) / CMS Pub. 15-1, Sections 2102.3 and 2136.2 ADJUSTMENT TO REPORTED COSTS								

Provider Name		Fiscal Period			Provider Number		Adjustments			
SAINT JOHN'S HOSPITAL AND HEALTH CENTER		JUNE 1, 2007 THROUGH MAY 31, 2008			ZZT 30290F		11			
Report References		Explanation of Audit Adjustments								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted		
			Part	Title	Line				Col.	
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT										
5	4 4A 4A	D-1 D-1 D-1	I II II	XIX XIX XIX	9.00 42.00 43.00	1 4 4	Medi-Cal Days - Adults and Pediatrics Medi-Cal Days - Nursery Medi-Cal Days - Intensive Care Unit	531 5 92	(143) (1) 53	388 4 145
6	6	D-4		XIX	37.00	2	Medi-Cal Ancillary Charges - Operating Room	\$192,551	(\$21,004)	\$171,547
6	6	D-4		XIX	39.00	2	Medi-Cal Ancillary Charges - Delivery Room and Labor Room	23,386	(23,386)	0
6	6	D-4		XIX	41.00	2	Medi-Cal Ancillary Charges - Radiology - Diagnostic	288,678	(19,425)	269,253
6	6	D-4		XIX	43.00	2	Medi-Cal Ancillary Charges - Radioisotope	70,284	(35,382)	34,902
6	6	D-4		XIX	43.10	2	Medi-Cal Ancillary Charges - Magnetic Resonance Imaging	66,798	(12,785)	54,013
6	6	D-4		XIX	44.00	2	Medi-Cal Ancillary Charges - Laboratory	480,545	46,388	526,933
6	6	D-4		XIX	47.00	2	Medi-Cal Ancillary Charges - Blood Storing and Processing	73,087	(30,824)	42,263
6	6	D-4		XIX	49.00	2	Medi-Cal Ancillary Charges - Respiratory Therapy	422,772	(109,011)	313,761
6	6	D-4		XIX	50.00	2	Medi-Cal Ancillary Charges - Physical Therapy	42,311	(5,833)	36,478
6	6	D-4		XIX	52.00	2	Medi-Cal Ancillary Charges - Speech Pathology	8,890	160	9,050
6	6	D-4		XIX	53.00	2	Medi-Cal Ancillary Charges - Electrocardiology	229,989	(191,172)	38,817
6	6	D-4		XIX	55.00	2	Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients	51,172	138,085	189,257
6	6	D-4		XIX	56.00	2	Medi-Cal Ancillary Charges - Drugs Charged to Patients	709,058	(113,619)	595,439
6	6	D-4		XIX	57.00	2	Medi-Cal Ancillary Charges - Renal Dialysis	30,599	(1,449)	29,150
6	6	D-4		XIX	59.00	2	Medi-Cal Ancillary Charges - Nutritional Counseling	11,757	(11,757)	0
6	6	D-4		XIX	60.10	2	Medi-Cal Ancillary Charges - Cardiac Catheterization Laboratory	104,963	118,926	223,889
6	6	D-4		XIX	61.00	2	Medi-Cal Ancillary Charges - Emergency	185,713	(65,491)	120,222
6	6	D-4		XIX	101.00	2	Medi-Cal Ancillary Charges - Total	2,992,553	(337,579)	2,654,974
7	2 2	E-3 E-3	III III	XIX XIX	10.00 11.00	1 1	Medi-Cal Routine Service Charges Medi-Cal Ancillary Service Charges	\$2,241,572 2,992,553	(\$39,412) (337,579)	\$2,202,160 2,654,974
8	3	E-3	III	XIX	33.00	1	Medi-Cal Deductibles	\$0	\$27,455	\$27,455
9	1	E-3	III	XIX	57.00	1	Medi-Cal Interim Payments	\$1,099,166	(\$480,327)	\$618,839

-Continued on next page-

Provider Name		Fiscal Period		Provider Number		Adjustments	
SAINT JOHN'S HOSPITAL AND HEALTH CENTER		JUNE 1, 2007 THROUGH MAY 31, 2008		ZZT 30290F		11	
Report References							
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)
			Part	Title	Line		

ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT

-Continued from previous page-
10 1 Not Reported

Late Billing Charges

\$0 \$86,724 \$86,724

To adjust Medi-Cal Settlement Data to agree with the following

Paid Claims Summary:

Report Date: August 15, 2011

Payment Period: June 1, 2007 through August 11, 2011

Service Period: June 1, 2007 through May 31 2008

42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139

CMS Pub. 15-1, Sections 2304, 2404, and 2408
CCR, Title 22, Section 51541

Provider Name		Fiscal Period		Provider Number		Adjustments			
SAINT JOHN'S HOSPITAL AND HEALTH CENTER		JUNE 1, 2007 THROUGH MAY 31, 2008		ZZT 30290F		11			
Report References									
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted	
			Part	Title	Line				Col.
11	1	E-3	III	XIX	59.00	1	\$500,000	(\$500,000)	\$0
1 To eliminate protested amounts. 42 CFR 413.20, 413.24, and 413.5 CMS Pub. 15-1, Sections 2300 and 2304 CMS Pub. 15-2, Section 115.2									
ADJUSTMENT TO OTHER MATTERS									