

**REPORT
ON THE
COST REPORT REVIEW**

**ST. JUDE MEDICAL CENTER
FULLERTON, CALIFORNIA
PROVIDER NUMBER: HSC 30168F**

**FISCAL PERIOD ENDED
JUNE 30, 2008**

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

**Section Chief: Margaret A. Varho
Audit Supervisor: Stan Van Arsdale
Auditor: Sandra Hy**



DAVID MAXWELL-JOLLY
Director

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



ARNOLD SCHWARZENEGGER
Governor

Date: September 24, 2009

Agnes R. Torralba
Budget and Reimbursement Manager
St. Jude Medical Center
101 East Valencia Mesa Drive
Fullerton, CA 92835

PROVIDER: ST. JUDE MEDICAL CENTER
PROVIDER NO. HSC 30168F
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 was limited to a review of the cost report and accompanying financial statements, Medi-Cal Paid Claims Summary Report, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

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

This audit report includes the:

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

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

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

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

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

Chief
Office of Administrative Appeals and Hearings
1029 J Street, Suite 200
Sacramento, CA 95814-2878
(916) 322-5603

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

Agnes R. Torralba
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If you have questions regarding this report, you may call the Audits Section—Santa Ana at (714) 558-4434.

(Original signed by Margaret Varho)

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

Certified

SUMMARY OF FINDINGS

Provider Name:
ST. JUDE MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2008

		SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1)	Provider No.		
	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 30168F		
	Reported		\$ 5,228,289
	Net Change		\$ 289,620
	Audited Cost		\$ 5,517,909
	Audited Amount Due Provider (State)	\$ 0	
5. Distinct Part Nursing Facility (DPNF SCH 1)	Provider No. NOT CERTIFIED		
	Reported		\$ 672.91
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 672.91
	Audited Amount Due Provider (State)	\$ 0	
6. Distinct Part Nursing Facility (DPNF SCH 1-1)	Provider No. NOT CERTIFIED		
	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)		\$ 0	
9. Total Medi-Cal Cost			\$ 5,517,909

SUMMARY OF FINDINGS

Provider Name:
ST. JUDE 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)	\$ 0		

COMPUTATION OF MEDI-CAL CONTRACT COST

Provider Name:
ST. JUDE MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2008

Provider No:
HSC 30168F

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Contract Sch 3)	\$ 5,228,289	\$ 5,517,909
2. Excess Reasonable Cost Over Charges (Contract Sch 2)	\$ 0	\$ 0
3. Medi-Cal Inpatient Hospital Based Physician Services	\$ 0	N/A
4.	\$ 0	\$ 0
5. Subtotal (Sum of Lines 1 through 4)	\$ 5,228,289	\$ 5,517,909
6.	\$ 0	\$ 0
7.	\$ 0	\$ 0
8. Total Medi-Cal Cost (Sum of Lines 5 through 7)	\$ 5,228,289	\$ 5,517,909
	(To Summary of Findings)	
9. Medi-Cal Overpayments (Adj)	\$ 0	\$ 0
10. Medi-Cal Credit Balances (Adj)	\$ 0	\$ 0
11.	\$ 0	\$ 0
12.	\$ 0	\$ 0
13. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ 0	\$ 0
	(To Summary of Findings)	

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

Provider Name:
ST. JUDE MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2008

Provider No:
HSC 30168F

	REPORTED	AUDITED
REASONABLE COST OF MEDI-CAL INPATIENT SERVICES		
1. Cost of Covered Services (Contract Sch 3)	\$ <u>5,228,289</u>	\$ <u>5,641,502</u>
CHARGES FOR MEDI-CAL INPATIENT SERVICES		
2. Inpatient Routine Service Charges (Adj 5)	\$ <u>5,739,349</u>	\$ <u>6,133,320</u>
3. Inpatient Ancillary Service Charges (Adj 5)	\$ <u>17,495,392</u>	\$ <u>14,092,714</u>
4. Total Charges - Medi-Cal Inpatient Services	\$ <u>23,234,741</u>	\$ <u>20,226,034</u>
5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ <u>18,006,452</u>	\$ <u>14,584,532</u>
6. Excess of Reasonable Cost Over Customary Charges (Line 1 minus Line 4)	\$ <u>0</u>	\$ <u>0</u>
	(To Contract Sch 1)	

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

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

Provider Name:
ST. JUDE MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2008

Provider No:
HSC 30168F

	REPORTED	AUDITED
1. Medi-Cal Inpatient Ancillary Services (Contract Sch 5)	\$ <u>2,241,333</u>	\$ <u>2,365,713</u>
2. Medi-Cal Inpatient Routine Services (Contract Sch 4)	\$ <u>1,905,116</u>	\$ <u>3,275,789</u>
3. Medi-Cal Inpatient Hospital Based Physician for Intern and Resident Services (Sch)	\$ <u>0</u>	\$ <u>0</u>
4. Medical and Other Services (Adj 7)	\$ <u>1,081,840</u>	\$ <u>0</u>
5.	\$ <u>0</u>	\$ <u>0</u>
6. SUBTOTAL (Sum of Lines 1 through 5)	\$ <u>5,228,289</u>	\$ <u>5,641,502</u>
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Contract Sch 7)	(See \$ <u>Contract Sch 1)</u>	\$ <u>0</u>
8. SUBTOTAL	\$ <u>5,228,289</u>	\$ <u>5,641,502</u>
	(To Contract Sch 2)	
9. Coinsurance (Adj 6)	\$ <u>0</u>	\$ <u>(117,897)</u>
10. Patient and Third Party Liability (Adj 6)	\$ <u>0</u>	\$ <u>(5,696)</u>
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ <u><u>5,228,289</u></u>	\$ <u><u>5,517,909</u></u>
	(To Contract Sch 1)	

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

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

**Fiscal Period Ended:
JUNE 30, 2008**

**Provider No:
HSC 30168F**

GENERAL SERVICE UNIT NET OF SWING-BEDS COSTS

INPATIENT DAYS

	REPORTED	AUDITED
1. Total Inpatient Days (include private & swing-bed) (Adj 2)	60,509	67,345
2. Inpatient Days (include private, exclude swing-bed)	60,509	67,345
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj)	60,509	67,345
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 3)	1,296	1,856

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)	\$ 58,402,527	\$ 66,439,677
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)	\$ 58,402,527	\$ 66,439,677

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)(Adj)	\$ 184,540,389	\$ 184,540,389
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)	\$ 0.316476	\$ 0.360028
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)	\$ 58,402,527	\$ 66,439,677

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 965.19	\$ 986.56
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 1,250,886	\$ 1,831,055
40. Cost Applicable to Medi-Cal (Contract Sch 4A)	\$ 654,230	\$ 1,444,734
41. Cost Applicable to Medi-Cal (Contract Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39, 40 & 41)	\$ 1,905,116	\$ 3,275,789

(To Contract Sch 3)

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

Provider Name:
ST. JUDE MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2008

Provider No:
HSC 30168F

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 1,948,408	\$ 1,948,408
2. Total Inpatient Days (Adj)	4,243	4,243
3. Average Per Diem Cost	\$ 459.21	\$ 459.21
4. Medi-Cal Inpatient Days (Adj 3)	257	234
5. Cost Applicable to Medi-Cal	\$ 118,017	\$ 107,455
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 16,043,953	\$ 16,043,940
7. Total Inpatient Days (Adj)	3,420	3,420
8. Average Per Diem Cost	\$ 4,691.21	\$ 4,691.21
9. Medi-Cal Inpatient Days (Adj 3)	65	240
10. Cost Applicable to Medi-Cal	\$ 304,929	\$ 1,125,890
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)	\$ 4,608,276	\$ 4,608,273
17. Total Inpatient Days (Adj)	1,853	1,853
18. Average Per Diem Cost	\$ 2,486.93	\$ 2,486.93
19. Medi-Cal Inpatient Days (Adj 3)	93	85
20. Cost Applicable to Medi-Cal	\$ 231,284	\$ 211,389
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
SUBPROVIDER		
26. Total Inpatient Routine Cost (Sch 8, Line 31, Col 27)	\$ 8,037,227	\$ 0
27. Total Inpatient Days (Adj 2)	6,836	0
28. Average Per Diem Cost	\$ 1,175.72	\$ 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)	\$ 654,230	\$ 1,444,734

(To Contract Sch 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
ST. JUDE MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2008

Provider No:
HSC 30168F

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)

ADJUSTMENTS TO MEDI-CAL CHARGES

Provider Name:
ST. JUDE MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2008

Provider No:
HSC 30168F

ANCILLARY CHARGES		REPORTED	ADJUSTMENTS (Adj 4)	AUDITED
37.00	Operating Room	\$ 743,511	\$ (56,107)	\$ 687,404
38.00	Recovery Room	171,545	69,918	241,463
39.00	Delivery Room and Labor Room	699,208	(145,381)	553,827
41.00	Radiology - Diagnostic	223,599	89,570	313,169
42.00	Radiology - Therapeutic	8,801	(8,079)	722
43.00	Radioisotope	132,179	(24,644)	107,535
44.00	Laboratory	1,532,529	340,202	1,872,731
44.01	Pathological Lab	22,146	(2,508)	19,638
47.00	Blood Storing and Processing	179,086	(115,878)	63,208
49.00	Respiratory Therapy	1,034,790	(407,422)	627,368
50.00	Physical Therapy	268,599	(129,968)	138,631
51.00	Occupational Therapy	27,033	58,099	85,132
52.00	Speech Pathology	21,393	10,520	31,913
53.00	Electrocardiology	329,687	62,810	392,497
54.00	Electroencephalography	5,983	5,620	11,603
55.00	Medical Supplies Charged to Patients	497,250	1,496,633	1,993,883
56.00	Drugs Charged to Patients	3,871,844	847,118	4,718,962
57.00	Renal Dialysis	79,087	(6,079)	73,008
59.00	Open MRI	122,833	7,387	130,220
59.01	OP Surgery Center	28,198	(28,198)	0
59.02	CT Scan	661,294	83,069	744,363
59.03	Cardiac Cath Lab	1,141,058	(554,741)	586,317
59.04	Ultrasound	99,486	83,861	183,347
59.05	GI Lab	140,633	(41,384)	99,249
59.06	Cardiac Rehab OP			0
59.07	Diabetic Counsel	10,108	(10,108)	0
59.09	Breast Center			0
59.10	Endoscopy Center			0
60.00	Clinic	31,459	(31,459)	0
60.01	Chronic Pain Mgmt			0
61.00	Emergency	343,636	72,888	416,524
62.00	Observation Beds			0
62.01	Observation Beds-Distinct	10,615	(10,615)	0
82.00				0
83.00				0
84.00				0
85.00				0
86.00				0
TOTAL MEDI-CAL ANCILLARY CHARGES		\$ 12,437,590	\$ 1,655,124	\$ 14,092,714

(To Contract Sch 5)

**COMPUTATION OF PROFESSIONAL
COMPONENT OF HOSPITAL BASED
PHYSICIAN'S REMUNERATION**

Provider Name:
ST. JUDE MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2008

Provider No:
HSC 30168F

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

(To Contract Sch 3)

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

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

**Fiscal Period Ended:
JUNE 30, 2008**

**Provider No:
NOT CERTIFIED**

	REPORTED	AUDITED	DIFFERENCE
COMPUTATION OF DISTINCT PART (DP) NURSING FACILITY PER DIEM			
1. Distinct Part Ancillary Cost (DPNF Sch 3)	\$ 0	\$ 0	\$ 0
2. Distinct Part Routine Cost (DPNF Sch 2)	\$ 5,591,211	\$ 5,591,207	\$ (4)
3. Total Distinct Part Facility Cost (Lines 1 & 2)	\$ 5,591,211	\$ 5,591,207	\$ (4)
4. Total Distinct Part Patient Days (Adj)	8,309	8,309	0
5. Average DP Per Diem Cost (Line 3 / Line 4)	\$ 672.91	\$ 672.91	\$ 0.00
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)	0	0	0
10. Total Licensed Capacity (All levels) (Adj)	0	0	0
11. Total Medi-Cal DP Patient Days (Adj)	0	0	0
CAPITAL RELATED COST			
12. Direct Capital Related Cost	N/A	\$ 0	N/A
13. Indirect Capital Related Cost (DPNF Sch 5)	N/A	\$ 498,779	N/A
14. Total Capital Related Cost (Lines 12 & 13)	N/A	\$ 498,779	N/A
TOTAL SALARY & BENEFITS			
15. Direct Salary & Benefits Expenses	N/A	\$ 2,207,393	N/A
16. Allocated Salary & Benefits (DPNF Sch 5)	N/A	\$ 974,607	N/A
17. Total Salary & Benefits Expenses (Lines 15 & 16)	N/A	\$ 3,182,000	N/A

SUMMARY OF DISTINCT PART FACILITY EXPENSES

Provider Name:
ST. JUDE MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2008

Provider No:
NOT CERTIFIED

COL.	COST CENTER DIRECT AND ALLOCATED EXPENSE	REPORTED *	AUDITED *	DIFFERENCE
0.00	Distinct Part	\$ 3,058,674	\$ 3,058,674	\$ 0
1.00	Old Cap Rel Costs-Bldg & Fixtures		0	0
2.00	Old Cap Rel Costs-Movable Equipment		0	0
3.00	New Cap Rel Costs-Bldg & Fixtures	335,821	335,821	(0)
4.00	New Cap Rel Costs-Movable Equipment	55,827	55,827	0
4.01			0	0
4.02			0	0
4.03			0	0
4.04			0	0
4.05			0	0
4.06			0	0
4.07			0	0
4.08			0	0
5.00	Employee Benefits	149,546	149,547	1
6.01	Non-Patient Telephones		0	0
6.02	Data Processing	54,006	54,003	(3)
6.03	Purchasing/Receiving	5,004	5,004	(0)
6.04	Patient Admitting	43,298	43,295	(3)
6.05	Patient Business Office	42,796	42,795	(1)
6.06			0	0
6.07			0	0
6.08			0	0
6.06	Administrative and General	360,708	360,708	(0)
7.00	Maintenance and Repairs	238,474	238,474	0
8.00	Operation of Plant	230,720	230,720	(0)
9.00	Laundry and Linen Service		0	0
10.00	Housekeeping	132,165	132,165	(0)
11.00	Dietary	277,601	277,601	0
12.00	Cafeteria	67,847	67,847	(0)
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	234,790	234,790	(0)
15.00	Central Services & Supply	5,456	5,456	(0)
16.00	Pharmacy	1,289	1,289	(0)
17.00	Medical Records and Library	83,911	83,914	3
18.00	Social Service	213,278	213,278	(0)
19.00			0	0
19.02			0	0
19.03			0	0
20.00			0	0
21.00	Nursing School		0	0
22.00	Intern & Res Service-Salary & Fringes		0	0
23.00	Intern & Res Other Program		0	0
24.00	Paramedical Ed Program		0	0
101.00	TOTAL DIRECT AND ALLOCATED EXPENSES	\$ 5,591,211	\$ 5,591,207	\$ (4)

(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. JUDE MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2008

Provider No:
NOT CERTIFIED

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	335,821	N/A
4.00	New Cap Rel Costs-Movable Equipment	55,827	N/A
4.01		0	N/A
4.02		0	N/A
4.03		0	N/A
4.04		0	N/A
4.05		0	N/A
4.06		0	N/A
4.07		0	N/A
4.08		0	N/A
5.00	Employee Benefits	2,751	146,796
6.01	Non-Patient Telephones	0	0
6.02	Data Processing	622	323
6.03	Purchasing/Receiving	131	2,169
6.04	Patient Admitting	2,517	27,519
6.05	Patient Business Office	2,628	14,486
6.06		0	0
6.07		0	0
6.08		0	0
6.06	Administrative and General	10,545	134,323
7.00	Maintenance and Repairs	3,911	51,330
8.00	Operation of Plant	23,218	26,958
9.00	Laundry and Linen Service	0	0
10.00	Housekeeping	6,843	69,532
11.00	Dietary	17,621	131,768
12.00	Cafeteria	7,460	44,220
13.00	Maintenance of Personnel	0	0
14.00	Nursing Administration	19,464	127,178
15.00	Central Services & Supply	28	2,289
16.00	Pharmacy	4	863
17.00	Medical Records and Library	2,685	43,327
18.00	Social Service	6,705	151,527
19.00		0	0
19.02		0	0
19.03		0	0
20.00		0	0
21.00	Nursing School	0	0
22.00	Intern & Res Service-Salary & Fringes	0	0
23.00	Intern & Res Other Program	0	0
24.00	Paramedical Ed Program	0	0
101	TOTAL ALLOCATED INDIRECT EXPENSES	\$ 498,779	\$ 974,607

* These amounts include both Skilled Nursing Facility expenses,
line 34 and Nursing Facility expenses, line 35.

(To DPNF SCH 1)

Provider Name: ST. JUDE MEDICAL CENTER Fiscal Period Ended: JUNE 30, 2008

TRIAL BALANCE EXPENSES	NET EXP FOR COST ALLOC (From Sch 10)	OLD CAPITAL BLDG & FIXTURES 1.00	OLD MOVABLE EQUIP 2.00	NEW CAPITAL BLDG & FIXTURES 3.00	NEW MOVABLE EQUIP 4.00	ALLOC COST 4.01	ALLOC COST 4.02	ALLOC COST 4.03	ALLOC COST 4.04	ALLOC COST 4.05	ALLOC COST 4.06	ALLOC COST 4.07
GENERAL SERVICE COST CENTER												
1.00 Old Cap Rel Costs-Bldg & Fixtures	0											
2.00 Old Cap Rel Costs-Movable Equipmer	0											
3.00 New Cap Rel Costs-Bldg & Fixtures	13,824,147											
4.00 New Cap Rel Costs-Movable Equipme	2,298,152											
4.01	0											
4.02	0											
4.03	0											
4.04	0											
4.05	0											
4.06	0											
4.07	0											
4.08	0											
5.00 Employee Benefits	9,284,900			149,174	24,799							
6.01 Non-Patient Telephones	1,005,366			35,096	5,835							
6.02 Data Processing	7,539,409			72,238	12,009							
6.03 Purchasing/Receiving	1,631,866			37,528	6,239							
6.04 Patient Admitting	3,604,630			196,651	32,692							
6.05 Patient Business Office	5,625,794			320,981	53,360							
6.06	0											
6.07	0											
6.08	0											
6.06 Administrative and General	26,411,520			687,421	114,278							
7.00 Maintenance and Repairs	7,406,421			91,002	15,128							
8.00 Operation of Plant	6,000,472			661,887	110,033							
9.00 Laundry and Linen Service	986,209			0	0							
10.00 Housekeeping	3,384,922			175,372	29,154							
11.00 Dietary	3,978,009			253,330	42,114							
12.00 Cafeteria	0			140,579	23,370							
13.00 Maintenance of Personnel	0			553,695	92,047							
14.00 Nursing Administration	6,199,005			0	0							
15.00 Central Services & Supply	1,665,954			0	0							
16.00 Pharmacy	5,396,590			0	0							
17.00 Medical Records and Library	9,704,295			259,134	43,079							
18.00 Social Service	1,740,229			45,349	7,539							
19.00	0											
19.02	0											
19.03	0											
20.00	0											
21.00 Nursing School	0											
22.00 Intern & Res Service-Salary & Fringes	0											
23.00 Intern & Res Other Program	0											
24.00 Paramedical Ed Program	0											
INPATIENT ROUTINE COST CENTERS												
25.00 Adults & Pediatrics (Gen Routine)	35,701,621			2,097,499	348,692							
26.00 Intensive Care Unit	10,541,739			450,175	74,838							
27.00 Coronary Care Unit	0			0	0							
27.01 Neonatal Intensive Care Unit	2,990,927			184,906	30,739							
29.00 Surgical Intensive Care	0			0	0							
30.00 Subprovider I	0			0	0							
31.00 Subprovider I	4,090,097			654,038	108,729							
32.00	0			0	0							
33.00 Nursery	1,162,624			56,071	9,321							
34.00 Skilled Nursing Facility	3,058,674			335,821	55,827							
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							

Provider Name:
ST. JUDE MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2008

TRIAL BALANCE EXPENSES	NET EXP FOR COST ALLOC (From Sch 10) 0.00	OLD CAPITAL BLDG & FIXTURES 1.00	OLD MOVABLE EQUIP 2.00	NEW CAPITAL BLDG & FIXTURES 3.00	NEW MOVABLE EQUIP 4.00	ALLOC COST 4.01	ALLOC COST 4.02	ALLOC COST 4.03	ALLOC COST 4.04	ALLOC COST 4.05	ALLOC COST 4.06	ALLOC COST 4.07
ANCILLARY COST CENTERS												
37.00 Operating Room	25,911,490	0	0	542,282	90,150	0	0	0	0	0	0	0
38.00 Recovery Room	2,141,914	0	0	54,026	8,981	0	0	0	0	0	0	0
39.00 Delivery Room and Labor Room	3,987,718	0	0	188,222	31,290	0	0	0	0	0	0	0
41.00 Radiology - Diagnostic	3,494,782	0	0	330,183	54,890	0	0	0	0	0	0	0
42.00 Radiology - Therapeutic	2,471,336	0	0	484,580	80,558	0	0	0	0	0	0	0
43.00 Radioisotope	2,329,940	0	0	42,972	7,144	0	0	0	0	0	0	0
44.00 Laboratory	9,736,366	0	0	198,033	32,921	0	0	0	0	0	0	0
44.01 Pathological Lab	823,792	0	0	72,818	12,105	0	0	0	0	0	0	0
47.00 Blood Storing and Processing	2,994,160	0	0	29,487	4,902	0	0	0	0	0	0	0
49.00 Respiratory Therapy	5,019,648	0	0	55,657	9,253	0	0	0	0	0	0	0
50.00 Physical Therapy	11,145,942	0	0	988,146	164,271	0	0	0	0	0	0	0
51.00 Occupational Therapy	1,635,582	0	0	109,601	18,220	0	0	0	0	0	0	0
52.00 Speech Pathology	1,116,665	0	0	33,853	5,628	0	0	0	0	0	0	0
53.00 Electrocardiology	1,924,572	0	0	100,177	16,654	0	0	0	0	0	0	0
54.00 Electroencephalography	935,050	0	0	79,395	13,199	0	0	0	0	0	0	0
55.00 Medical Supplies Charged to Patients	830,738	0	0	146,549	24,363	0	0	0	0	0	0	0
56.00 Drugs Charged to Patients	8,455,155	0	0	138,258	22,984	0	0	0	0	0	0	0
57.00 Renal Dialysis	1,041,357	0	0	8,318	1,383	0	0	0	0	0	0	0
59.00 Open MRI	4,201,807	0	0	166,694	27,712	0	0	0	0	0	0	0
59.01 OP Surgery Center	10,847,119	0	0	580,695	96,536	0	0	0	0	0	0	0
59.02 CT Scan	2,541,795	0	0	77,433	12,873	0	0	0	0	0	0	0
59.03 Cardiac Cath Lab	11,651,703	0	0	163,544	27,188	0	0	0	0	0	0	0
59.04 Ultrasound	966,539	0	0	25,701	4,273	0	0	0	0	0	0	0
59.05 GI Lab	1,197,642	0	0	83,762	13,925	0	0	0	0	0	0	0
59.06 Cardiac Rehab OP	798,382	0	0	13,320	2,214	0	0	0	0	0	0	0
59.07 Diabetic Counsel	268,175	0	0	0	0	0	0	0	0	0	0	0
59.09 Breast Center	2,461,885	0	0	629,333	104,621	0	0	0	0	0	0	0
59.10 Endoscopy Center	3,657,491	0	0	229,011	38,071	0	0	0	0	0	0	0
60.00 Clinic	860,368	0	0	61,847	10,282	0	0	0	0	0	0	0
60.01 Chronic Pain Mgmt	1,366,249	0	0	0	0	0	0	0	0	0	0	0
61.00 Emergency	8,798,087	0	0	298,403	49,607	0	0	0	0	0	0	0
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
62.01 Observation Beds-Distinct	1,317,677	0	0	82,104	13,649	0	0	0	0	0	0	0
82.00	0	0	0	0	0	0	0	0	0	0	0	0
83.00	0	0	0	0	0	0	0	0	0	0	0	0
84.00	0	0	0	0	0	0	0	0	0	0	0	0
85.00	0	0	0	0	0	0	0	0	0	0	0	0
86.00	0	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTERS												
96.00 Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	0	0	0	0
97.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
98.00 Physicians' Private Office	0	0	0	0	0	0	0	0	0	0	0	0
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
100.00 Other Nonreimbursable Cost CTR	2,568,996	0	0	330,598	54,959	0	0	0	0	0	0	0
100.03 Business Development	163,099	0	0	3,095	515	0	0	0	0	0	0	0
100.04 PR/Marketing	1,662,901	0	0	18,101	3,009	0	0	0	0	0	0	0
100.05 Nurse Advice Line	1,934,761	0	0	0	0	0	0	0	0	0	0	0
100.06 Non Patient Meals	0	0	0	0	0	0	0	0	0	0	0	0
100.00	0	0	0	0	0	0	0	0	0	0	0	0
100.01	0	0	0	0	0	0	0	0	0	0	0	0
100.02	0	0	0	0	0	0	0	0	0	0	0	0
100.03	0	0	0	0	0	0	0	0	0	0	0	0
100.04	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	318,494,455	0	0	13,824,147	2,298,152	0	0	0	0	0	0	0

STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.1

Provider Name:
ST. JUDE MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2008

	TRIAL BALANCE EXPENSES	ALLOC COST 4.08	EMPLOYEE BENEFITS 5.00	ALLOC COST 6.01	ALLOC COST 6.02	ALLOC COST 6.03	ALLOC COST 6.04	ALLOC COST 6.05	ALLOC COST 6.06	ALLOC COST 6.07	ALLOC COST 6.08	ACCUMULATE COST	ADMINISTRATIVE & GENERAL 6.06
ANCILLARY COST CENTERS													
37.00	Operating Room	0	418,522	5,049	938,747	839,211	536,647	743,911	0	0	0	30,026,008	2,892,046
38.00	Recovery Room	0	110,550	938	136,076	6,030	61,119	107,834	0	0	0	2,627,468	253,073
39.00	Delivery Room and Labor Room	0	184,043	2,084	126,714	30,709	94,219	100,415	0	0	0	4,745,414	457,069
41.00	Radiology - Diagnostic	0	128,912	7,369	145,312	1,474	56,988	115,152	0	0	0	4,335,061	417,545
42.00	Radiology - Therapeutic	0	84,702	7,918	105,504	64	963	83,606	0	0	0	3,319,231	319,702
43.00	Radioisotope	0	49,616	5,285	109,651	0	28,169	86,893	0	0	0	2,659,670	256,174
44.00	Laboratory	0	429,584	17,342	577,809	9	328,511	457,885	0	0	0	11,778,460	1,134,478
44.01	Pathological Lab	0	24,512	7,032	34,650	5	6,191	27,458	0	0	0	1,008,564	97,143
47.00	Blood Storing and Processing	0	38,624	0	50,485	6	33,105	40,007	0	0	0	3,190,776	307,329
49.00	Respiratory Therapy	0	229,723	0	356,065	809	272,927	282,164	0	0	0	6,226,246	599,700
50.00	Physical Therapy	0	489,510	17,089	156,985	426	60,662	124,403	0	0	0	13,147,434	1,266,335
51.00	Occupational Therapy	0	77,258	1,030	23,635	63	16,915	18,729	0	0	0	1,901,032	183,104
52.00	Speech Pathology	0	43,908	829	18,072	25	8,404	14,321	0	0	0	1,241,705	119,599
53.00	Electrocardiology	0	82,921	0	187,753	20	96,170	148,785	0	0	0	2,557,053	246,290
54.00	Electroencephalography	0	35,702	17,518	27,161	0	2,166	21,524	0	0	0	1,131,715	109,005
55.00	Medical Supplies Charged to Patients	0	0	0	96,771	419,736	65,734	76,886	0	0	0	1,660,575	159,943
56.00	Drugs Charged to Patients	0	0	7,369	1,040,501	409	715,674	824,546	0	0	0	11,204,896	1,079,234
57.00	Renal Dialysis	0	36,638	0	26,781	61,637	20,796	21,222	0	0	0	1,218,132	117,328
59.00	Open MRI	0	59,483	0	253,901	522	29,593	201,204	0	0	0	4,940,917	475,899
59.01	OP Surgery Center	0	353,720	5,325	270,488	14,628	16,851	214,348	0	0	0	12,399,710	1,194,316
59.02	CT Scan	0	81,620	0	536,002	618	121,863	424,755	0	0	0	3,796,960	365,716
59.03	Cardiac Cath Lab	0	113,531	0	589,976	1,197	306,243	467,527	0	0	0	13,320,909	1,283,044
59.04	Ultrasound	0	44,123	0	54,093	404	11,425	42,866	0	0	0	1,149,423	110,710
59.05	GI Lab	0	34,260	865	26,882	1,157	18,338	21,303	0	0	0	1,398,133	134,665
59.06	Cardiac Rehab OP	0	29,513	84	5,478	71	0	4,341	0	0	0	853,404	82,198
59.07	Diabetic Counsel	0	13,451	0	8,666	0	6,856	6,867	0	0	0	304,015	29,282
59.09	Breast Center	0	98,416	9,496	58,057	19	406	46,007	0	0	0	3,408,241	328,275
59.10	Endoscopy Center	0	127,430	0	162,502	108	217	128,775	0	0	0	4,343,606	418,368
60.00	Clinic	0	43,571	365	10,954	0	1,536	8,681	0	0	0	997,603	96,087
60.01	Chronic Pain Mgmt	0	117,821	40	10,384	38	330	8,229	0	0	0	1,503,091	144,775
61.00	Emergency	0	373,687	8,767	305,485	52,777	69,175	242,082	0	0	0	10,198,069	982,258
62.00	Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
62.01	Observation Beds-Distinct	0	65,264	0	47,815	14,667	3,926	37,891	0	0	0	1,582,993	152,471
82.00		0	0	0	0	0	0	0	0	0	0	0	0
83.00		0	0	0	0	0	0	0	0	0	0	0	0
84.00		0	0	0	0	0	0	0	0	0	0	0	0
85.00		0	0	0	0	0	0	0	0	0	0	0	0
86.00		0	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTER:													
96.00	Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	0	0	0	0
97.00	Research	0	0	0	0	0	0	0	0	0	0	0	0
98.00	Physicians' Private Office	0	0	0	0	0	0	0	0	0	0	0	0
99.00	Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
100.00	Other Nonreimbursable Cost CTR	0	96,088	194,444	0	352	0	0	0	0	0	3,245,436	312,594
100.03	Business Development	0	4,658	990	0	0	0	0	0	0	0	172,356	16,601
100.04	PR/Marketing	0	12,282	3,037	0	3	0	0	0	0	0	1,699,333	163,676
100.05	Nurse Advice Line	0	90,997	60,543	0	0	0	0	0	0	0	2,086,301	200,948
100.06	Non Patient Meals	0	0	0	0	0	0	0	0	0	0	0	0
100.01		0	0	0	0	0	0	0	0	0	0	0	0
100.02		0	0	0	0	0	0	0	0	0	0	0	0
100.03		0	0	0	0	0	0	0	0	0	0	0	0
100.04		0	0	0	0	0	0	0	0	0	0	0	0
TOTAL		0	9,458,873	1,070,615	7,753,317	1,756,064	3,997,436	6,144,121	0	0	0	318,494,455	27,981,626

STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.2

Provider Name:
ST. JUDE MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2008

TRIAL BALANCE EXPENSES

ANCILLARY COST CENTERS

	7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	15.00	16.00	17.00	18.00
	MAINT & REPAIRS	OPER PLANT	LAUNDRY & LINEN	HOUSEKEEP	DIETARY	CAFE	MAINT OF PERSONNEL	NURSING ADMIN	CENTRAL SERVICE & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE
37.00 Operating Room	385,087	372,566	276,120	213,419	0	160,922	0	566,520	915,007	14,887	1,458,686	0
38.00 Recovery Room	38,365	37,118	0	21,263	0	29,669	0	216,643	6,574	1,852	211,444	0
39.00 Delivery Room and Labor Room	133,661	129,315	0	74,076	0	4,892	0	402,088	33,483	4,205	196,896	0
41.00 Radiology - Diagnostic	234,471	226,847	0	129,946	0	54,957	0	1,607	1,607	1,437	225,794	0
42.00 Radiology - Therapeutic	344,111	332,922	0	190,710	0	32,951	0	31,677	70	1,502	163,938	0
43.00 Radioisotope	30,516	29,523	0	16,912	0	15,365	0	19,579	0	3,103	170,383	0
44.00 Laboratory	140,627	136,055	0	77,937	0	150,272	0	0	10	23	897,837	0
44.01 Pathological Lab	51,710	50,029	0	28,658	0	13,243	0	0	5	0	53,841	0
47.00 Blood Storing and Processing	20,939	20,258	0	11,605	0	13,341	0	0	6	10,205	78,447	0
49.00 Respiratory Therapy	39,523	38,238	0	21,904	0	90,521	0	0	882	59,264	553,277	0
50.00 Physical Therapy	701,705	678,888	21,215	388,892	0	227,236	0	10,824	465	1,584	243,933	0
51.00 Occupational Therapy	77,830	75,299	161	43,134	0	29,060	0	0	68	1	36,725	0
52.00 Speech Pathology	24,040	23,258	2,973	13,323	0	17,527	0	0	27	1	28,081	0
53.00 Electrocardiology	71,138	68,825	0	39,425	0	37,293	0	16,714	22	0	291,743	0
54.00 Electroencephalography	56,381	54,547	43,877	31,247	0	18,371	0	0	0	135	42,205	0
55.00 Medical Supplies Charged to Patients	104,067	100,684	0	57,675	0	0	0	0	457,645	957	150,368	0
56.00 Drugs Charged to Patients	98,180	94,988	0	54,412	0	83,330	0	0	446	5,624,850	1,616,797	0
57.00 Renal Dialysis	5,907	5,715	0	3,274	0	9,117	0	73,859	67,204	2,221	41,614	0
59.00 Open MRI	118,374	114,525	0	65,604	0	21,889	0	19,102	569	1,701	394,528	0
59.01 OP Surgery Center	412,365	398,956	23,224	228,537	0	144,004	0	663,779	15,949	241,659	420,301	0
59.02 CT Scan	54,987	53,199	0	30,474	0	29,375	0	20,853	674	3,629	832,875	0
59.03 Cardiac Cath Lab	116,136	112,360	0	64,364	0	37,450	0	105,536	1,305	2,991	916,742	0
59.04 Ultrasound	18,251	17,657	0	10,115	0	13,813	0	0	440	3,418	84,053	0
59.05 GI Lab	59,481	57,547	0	32,965	0	10,099	0	70,198	1,262	1,375	41,771	0
59.06 Cardiac Rehab OP	9,459	9,151	0	5,242	0	11,514	0	21,967	77	0	8,512	0
59.07 Diabetic Counsel	0	0	0	0	0	3,851	0	31,199	0	10,364	13,465	0
59.09 Breast Center	446,903	432,372	23,305	247,678	0	46,076	0	31,995	21	442	90,212	0
59.10 Endoscopy Center	162,626	157,338	504,265	90,129	0	52,678	0	277,609	118	8,115	252,506	0
60.00 Clinic	43,919	42,491	0	24,340	0	18,312	0	37,407	0	182	17,021	0
60.01 Chronic Pain Mgmt	0	0	4,259	0	0	24,168	0	12,894	42	82	16,136	0
61.00 Emergency	211,903	205,013	0	117,439	0	147,600	0	666,008	57,544	8,727	474,682	0
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
62.01 Observation Beds-Distinct	56,304	56,408	0	32,313	0	23,362	0	131,323	15,991	2,299	74,299	0
82.00	0	0	0	0	0	0	0	0	0	0	0	0
83.00	0	0	0	0	0	0	0	0	0	0	0	0
84.00	0	0	0	0	0	0	0	0	0	0	0	0
85.00	0	0	0	0	0	0	0	0	0	0	0	0
86.00	0	0	0	0	0	0	0	0	0	0	0	0

NONREIMBURSABLE COST CENTER:

96.00 Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	0	0	0	0
97.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
98.00 Physicians' Private Office	0	0	0	0	0	0	0	0	0	0	0	0
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
100.00 Other Nonreimbursable Cost CTR	234,765	227,132	6,991	130,109	0	101,976	0	72,745	384	115,771	0	0
100.03 Business Development	2,198	2,126	0	1,218	0	982	0	0	0	0	0	0
100.04 PR/Marketing	12,854	12,436	0	7,124	0	3,674	0	141,829	4	0	0	0
100.05 Nurse Advice Line	0	0	0	0	0	41,321	0	0	0	0	0	0
100.06 Non Patient Meals	0	0	0	0	492,700	0	0	0	0	0	0	0
100.00	0	0	0	0	0	0	0	0	0	0	0	0
100.01	0	0	0	0	0	0	0	0	0	0	0	0
100.02	0	0	0	0	0	0	0	0	0	0	0	0
100.03	0	0	0	0	0	0	0	0	0	0	0	0
100.04	0	0	0	0	0	0	0	0	0	0	0	0

TOTAL 8,687,680 7,950,458 1,089,211 4,485,293 5,295,975 3,206,060 0 8,906,260 1,913,599 6,190,962 12,047,601 2,186,169

STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.3

Provider Name:
ST. JUDE MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2008

TRIAL BALANCE EXPENSES

ANCILLARY COST CENTERS

	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 1	TOTAL COST
37.00 Operating Room	0	0	0	0	0	0	0	0	37,281,267	0	37,281,267
38.00 Recovery Room	0	0	0	0	0	0	0	0	3,443,470	0	3,443,470
39.00 Delivery Room and Labor Room	0	0	0	0	0	0	0	0	6,181,098	0	6,181,098
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	5,638,011	0	5,638,011
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	4,736,815	0	4,736,815
43.00 Radioisotope	0	0	0	0	0	0	0	0	3,201,227	0	3,201,227
44.00 Laboratory	0	0	0	0	0	0	0	0	14,315,700	0	14,315,700
44.01 Pathological Lab	0	0	0	0	0	0	0	0	1,303,193	0	1,303,193
47.00 Blood Storing and Processing	0	0	0	0	0	0	0	0	3,652,907	0	3,652,907
49.00 Respiratory Therapy	0	0	0	0	0	0	0	0	7,629,555	0	7,629,555
50.00 Physical Therapy	0	0	0	0	0	0	0	0	16,688,512	0	16,688,512
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	2,346,414	0	2,346,414
52.00 Speech Pathology	0	0	0	0	0	0	0	0	1,470,534	0	1,470,534
53.00 Electrocardiology	0	0	0	0	0	0	0	0	3,328,503	0	3,328,503
54.00 Electroencephalography	0	0	0	0	0	0	0	0	1,487,482	0	1,487,482
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	2,691,916	0	2,691,916
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	19,857,132	0	19,857,132
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	1,544,371	0	1,544,371
59.00 Open MRI	0	0	0	0	0	0	0	0	6,153,106	0	6,153,106
59.01 OP Surgery Center	0	0	0	0	0	0	0	0	16,142,801	0	16,142,801
59.02 CT Scan	0	0	0	0	0	0	0	0	5,188,741	0	5,188,741
59.03 Cardiac Cath Lab	0	0	0	0	0	0	0	0	15,960,837	0	15,960,837
59.04 Ultrasound	0	0	0	0	0	0	0	0	1,407,880	0	1,407,880
59.05 GI Lab	0	0	0	0	0	0	0	0	1,807,498	0	1,807,498
59.06 Cardiac Rehab OP	0	0	0	0	0	0	0	0	1,001,524	0	1,001,524
59.07 Diabetic Counsel	0	0	0	0	0	0	0	0	392,176	0	392,176
59.09 Breast Center	0	0	0	0	0	0	0	0	5,055,522	0	5,055,522
59.10 Endoscopy Center	0	0	0	0	0	0	0	0	6,267,359	0	6,267,359
60.00 Clinic	0	0	0	0	0	0	0	0	1,277,364	0	1,277,364
60.01 Chronic Pain Mgmt	0	0	0	0	0	0	0	0	1,705,446	0	1,705,446
61.00 Emergency	0	0	0	0	0	0	0	0	13,069,241	0	13,069,241
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0
62.01 Observation Beds-Distinct	0	0	0	0	0	0	0	0	2,129,763	0	2,129,763
82.00	0	0	0	0	0	0	0	0	0	0	0
83.00	0	0	0	0	0	0	0	0	0	0	0
84.00	0	0	0	0	0	0	0	0	0	0	0
85.00	0	0	0	0	0	0	0	0	0	0	0
86.00	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTER:											
96.00 Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	0	0	0
97.00 Research	0	0	0	0	0	0	0	0	0	0	0
98.00 Physicians' Private Office	0	0	0	0	0	0	0	0	0	0	0
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0
100.00 Other Nonreimbursable Cost CTR	0	0	0	0	0	0	0	0	4,447,903	0	4,447,903
100.03 Business Development	0	0	0	0	0	0	0	0	195,482	0	195,482
100.04 PR/Marketing	0	0	0	0	0	0	0	0	1,899,101	0	1,899,101
100.05 Nurse Advice Line	0	0	0	0	0	0	0	0	2,470,400	0	2,470,400
100.06 Non Patient Meals	0	0	0	0	0	0	0	0	492,700	0	492,700
100.00	0	0	0	0	0	0	0	0	0	0	0
100.01	0	0	0	0	0	0	0	0	0	0	0
100.02	0	0	0	0	0	0	0	0	0	0	0
100.03	0	0	0	0	0	0	0	0	0	0	0
100.04	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	0	19,030	20,000	21,000	22,000	23,000	24,000	25,000	26,000	27,000
TOTAL	0	0	0	0	0	0	0	0	318,494,456	0	318,494,456

STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:
ST. JUDE MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2008

	EMP BENE (GROSS SALARIES)	COMMUNICAT (PHONE CHARGES)	DATA PROCESSING (TOT IP&OP CHARGES)	IRCH,REC&STI SUPPLIES	ADMITTING (IP CHARGES)	CASHIERING (TOT IP&OP CHARGES)	STAT	STAT	ADM & GEN (ACCUM COST)	MAINT & REPAIRS (SQ FT)
	5.00 (Adj)	6.01 (Adj)	6.02 (Adj)	6.03 (Adj)	6.04 (Adj)	6.05 (Adj)	6.06 (Adj)	6.07 (Adj)	6.08 (Adj)	7.00 (Adj)
ANCILLARY COST CENTERS										
37.00	6,177,616	1,260	150,591,620	1,509,777	107,379,544	150,591,620			30,026,008	19,623
38.00	1,631,781	234	21,828,994	10,848	12,229,590	21,828,994			2,627,468	1,955
39.00	2,716,573	520	20,327,164	55,247	18,852,650	20,327,164			4,745,414	6,811
41.00	1,902,811	1,839	23,310,537	2,651	11,402,898	23,310,537			4,335,061	11,948
42.00	1,250,251	1,976	16,924,642	116	192,740	16,924,642			3,319,231	17,535
43.00	732,359	1,319	17,590,016		5,636,338	17,590,016			2,659,670	1,555
44.00	6,340,898	4,328	92,690,812	16	65,732,995	92,690,812			11,778,460	7,166
44.01	361,811	1,755	5,568,446	9	1,238,704	5,568,446			1,008,564	2,635
47.00	570,118	8,098,707	10	8,098,707	6,624,144	8,098,707			3,190,776	1,067
49.00	3,390,844	57,119,114	1,456	54,610,962	57,119,114			6,226,246	2,014	
50.00	7,225,445	4,265	25,183,176	767	12,138,029	25,183,176			13,147,434	35,757
51.00	1,140,374	257	3,791,408	113	3,384,593	3,791,408			1,901,032	3,966
52.00	648,113	207	2,899,011	45	1,681,566	2,899,011			1,241,705	1,225
53.00	1,223,965	30	118,955	36	19,243,026	30,118,955			2,557,053	3,625
54.00	526,976	4,372	4,357,161		433,328	4,357,161			1,131,715	2,873
55.00			15,523,717	755,123	13,152,945	15,523,717			1,660,575	5,303
56.00		1,839	166,914,733	736	143,201,708	166,914,733			11,204,896	5,003
57.00			4,296,103	110,888	4,161,109	4,296,103			1,218,132	301
59.00	878,006		40,730,277	939	5,921,332	40,730,277			4,940,917	6,032
59.01	5,221,106	1,329	43,391,023	26,316	3,371,835	43,391,023			12,399,710	21,013
59.02	1,204,760		85,984,244	1,112	24,383,930	85,984,244			3,796,960	2,802
59.03	1,675,785		94,642,514	2,153	61,277,346	94,642,514			13,320,909	5,918
59.04	651,284	216	8,677,462	726	2,286,108	8,677,462			1,149,423	930
59.05	505,698		4,312,323	2,082	3,669,274	4,312,323			1,398,133	3,031
59.06	435,635	21	878,762	127	1,371,814	878,762			853,404	482
59.07	198,547		1,390,138		81,311	1,390,138			304,015	
59.09	1,452,682	2,370	9,313,336	35	81,311	9,313,336			3,408,241	22,773
59.10	1,880,939		26,068,211	195	43,368	26,068,211			4,343,606	8,287
60.00	643,131	91	1,757,236		307,381	1,757,236			997,603	2,238
60.01	1,739,107	10	1,665,811	69	65,946	1,665,811			1,503,091	10,798
61.00	5,515,828	2,188	49,005,127	94,948	13,841,482	49,005,127			10,198,069	
62.01	963,331		7,670,435	26,386	785,569	7,670,435			1,582,993	2,971
82.00									0	
83.00									0	
84.00									0	
85.00									0	
86.00									0	
NONREIMBURSABLE COST CENTERS										
96.00									0	
97.00									0	
98.00									0	
99.00									0	
100.00	1,418,310	48,528		633					3,245,436	11,963
100.03	68,754	247							172,356	112
100.04	181,283	758		6					1,699,333	655
100.05	1,343,165	15,110							2,086,301	
100.06									0	
100.00									0	
100.01									0	
100.02									0	
100.03									0	
100.04									0	
TOTAL	139,618,312	267,197	###	3,159,237	799,861,266	###	0	0	290,512,829	442,701
COST TO BE ALLOCATED	9,458,873	1,070,615	7,753,317	1,756,064	3,997,436	6,144,121	0	0	27,981,626	8,687,680
UNIT COST MULTIPLIER - SCH 8	0.067748	4.006837	0.006234	0.555851	0.004998	0.004940	0.000000	0.000000	0.096318	19.624261

Provider Name:
ST. JUDE MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2008

	OPER PLANT (SQ FT) (Adj)	LAUNDRY & LINEN (LB LNDRY) (Adj)	HOUSE-KEEPING (HR SERV) (Adj)	DIETARY (MEALS SERVED) (Adj)	CAFETERIA (FTE'S) (Adj)	MAINT OF PERSONNEL (# HOUSED) (Adj)	NURSING (NURSE HR) (Adj)	CENT SERV & SUPPLY (CST REQ) (Adj)	PHARMACY (COSTS REQUIS) (Adj)	MED REC (TOT IP&OP CHARGES) (Adj)	SOC SERV (TIME SPENT) (Adj)	STAT (Adj)
GENERAL SERVICE COST CENTERS												
1.00												
2.00												
3.00												
4.00												
4.01												
4.02												
4.03												
4.04												
4.05												
4.06												
4.07												
4.08												
5.00												
6.01												
6.02												
6.03												
6.04												
6.05												
6.06												
6.07												
6.08												
6.06												
7.00												
8.00												
9.00												
10.00												
11.00	6,346	1,888	9,167	11,000	12,000	13,000	14,000	15,000	16,000	17,000	18,000	19,000
12.00	9,167		5,087	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
13.00	5,087		486,580	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
14.00	20,036		20,036									
15.00					5,125							
16.00					1,895							
17.00	9,377		9,377		9,026		9					
18.00	1,641		1,641		1,972			3				
19.00												
19.02												
19.03												
20.00												
21.00												
22.00												
23.00												
24.00												
25.00	75,900	387	75,900	259,710	33,661	20,578	273,330	65,284	128,327,133	60,509		
26.00	16,290		16,290	9,786	7,898	6,325	231,115	14,957	34,778,274	3,420		
27.00												
27.01	6,691		6,691		1,802	1,558	9,855	324	10,335,416	1,853		
29.00												
30.00												
31.00	23,667		23,667	39,121	4,020	2,344	14,144	3,476	16,684,532	6,836		
32.00												
33.00	2,029		2,029		6,769	715	16,457	1,706	2,369,272	4,243		
34.00	12,152		12,152	47,550	3,453	1,475	9,002	1,763	8,663,074	8,309		
35.00												
36.00												
36.01												
36.02												

INPATIENT ROUTINE COST CENTERS

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

STATE OF CALIFORNIA

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

SCHEDULE 9.2

Provider Name:
ST. JUDE MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2008

	OPER PLANT (SQ FT) (Adj)	LAUNDRY & LINEN (LB LNDRY) (Adj)	HOUSE-KEEPING (HR SERV) (Adj)	DIETARY (MEALS SERVED) (Adj)	CAFETERIA (FTE'S) (Adj)	MAINT OF PERSONNEL (# HOUSED) (Adj)	NURSING (NURSE HR) (Adj)	CENT SERV & SUPPLY (CST REQ) (Adj)	PHARMACY (COSTS REQUS) (Adj)	MED REC (TOT IP&OP CHARGES) (Adj)	SOC SERV (TIME SPENT) (Adj)	STAT (Adj)
ANCILLARY COST CENTERS												
37.00	19,623	3,436	19,623	11,000	12,000	13,000	14,000	15,000	16,000	17,000	18,000	19,000
38.00	1,955		1,955		8,190		3,559	1,509,777	20,362	150,591,620		
39.00	6,811		6,811		1,510		1,361	10,848	2,533	21,828,994		
41.00	11,948		11,948		2,797		65	55,247	5,751	20,327,164		
42.00	17,535		17,535		1,677		199	2,651	1,965	23,310,537		
43.00	1,555		1,555		782		123	116	2,055	16,924,642		
44.00	7,166		7,166		7,648			16	4,244	17,590,016		
44.01	2,635		2,635		674		9	31	31	92,690,812		
47.00	1,067		1,067					10	5,558,446			
49.00	2,014		2,014		4,607		1,456	13,958	81,058	8,098,707		
50.00	35,757	264	35,757		11,565		767	2,167	25,183,176	57,119,114		
51.00	3,966	2	3,966		1,479		113	1	3,791,408	30,118,955		
52.00	1,225	37	1,225		892		45	2	2,899,011			
53.00	3,625		3,625		1,898		36					
54.00	2,873	546	2,873		935			184	4,357,161			
55.00	5,303		5,303		4,241		755,123	1,309	15,523,717	166,914,733		
56.00	5,003		5,003				736	7,693,418				
57.00	301		301		464			3,038	4,296,103			
59.00	6,032		6,032		1,114		120	939	2,326	40,730,277		
59.01	21,013	289	21,013		7,329		4,170	26,316	330,531	43,391,023		
59.02	2,802		2,802		1,495		1,112	1,112	4,963	85,984,244		
59.03	5,918		5,918		1,906		663	2,153	4,091	94,642,514		
59.04	930		930		703		726		4,675	8,677,462		
59.05	3,031		3,031		514		441	2,062	1,881	4,312,323		
59.06	482		482		586		138	127		878,762		
59.07					196		196		14,175	1,390,138		
59.09	22,773	290	22,773		2,345		201	35	605	9,313,336		
59.10	8,287	6,275	8,287		2,681		1,744	195	11,100	26,068,211		
60.00	2,238		2,238		932		235		249	1,757,236		
60.01	10,798	53	10,798		1,230		81	69	112	1,665,811		
61.00					7,512		4,184	94,948	11,936	49,005,127		
62.00												
62.01	2,971		2,971		1,189		825	26,386	3,145	7,670,435		
82.00												
83.00												
84.00												
85.00												
86.00												
NONREIMBURSABLE COST CENTERS												
96.00												
97.00												
98.00												
99.00												
100.00	11,963	87	11,963		5,190		457	633	158,346			
100.03	112		112		50							
100.04	655		655		187			6				
100.05					2,103		891					
100.06				84,394								
100.00												
100.01												
100.02												
100.03												
100.04												
TOTAL	418,750	13,554	412,404	907,141	163,170	0	55,951	3,157,471	8,467,721	#######	85,170	0
COST TO BE ALLOCATED	7,950,458	1,089,211	4,485,293	5,295,975	3,206,060	0	8,906,260	1,913,599	6,190,962	12,047,601	2,186,169	0
UNIT COST MULTIPLIER - SCH 8	18,986167	80,360878	10,875968	5,838095	19,648587	0.000000	159,179634	0.606054	0.731125	0.009686	25,668301	0.000000

Provider Name:
ST. JUDE MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2008

STAT	STAT	NONPHY ANESTH (ASG TIME)	NURSE SCHOOL (ASG TIME)	I&R-SAL & FRINGES (ASG TIME)	I&R-PRG COST (ASG TIME)	PARAMED EDUCAT (ASG TIME)
19.02 (Adj)	19.03 (Adj)	20.00 (Adj)	21.00 (Adj)	22.00 (Adj)	23.00 (Adj)	24.00 (Adj)
GENERAL SERVICE COST CENTERS						
1.00						
2.00						
3.00						
4.00						
4.01						
4.02						
4.03						
4.04						
4.05						
4.06						
4.07						
4.08						
5.00						
6.01						
6.02						
6.03						
6.04						
6.05						
6.06						
6.07						
6.08						
6.06						
7.00						
8.00						
9.00						
10.00						
11.00						
12.00						
13.00						
14.00						
15.00						
16.00						
17.00						
18.00						
19.00						
19.02						
19.03						
20.00						
21.00						
22.00						
23.00						
24.00						
INPATIENT ROUTINE COST CENTERS						
25.00						
26.00						
27.00						
27.01						
29.00						
30.00						
31.00						
32.00						
33.00						
34.00						
35.00						
36.00						
36.01						
36.02						

TRIAL BALANCE OF EXPENSES

Provider Name:
ST. JUDE 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
2.00	Old Cap Rel Costs-Movable Equipment		0	0
3.00	New Cap Rel Costs-Bldg & Fixtures	13,824,147	0	13,824,147
4.00	New Cap Rel Costs-Movable Equipment	2,298,152	0	2,298,152
4.01			0	0
4.02			0	0
4.03			0	0
4.04			0	0
4.05			0	0
4.06			0	0
4.07			0	0
4.08			0	0
5.00	Employee Benefits	9,284,900	0	9,284,900
6.01	Non-Patient Telephones	1,005,366	0	1,005,366
6.02	Data Processing	7,539,409	0	7,539,409
6.03	Purchasing/Receiving	1,631,866	0	1,631,866
6.04	Patient Admitting	3,604,630	0	3,604,630
6.05	Patient Business Office	5,625,794	0	5,625,794
6.06			0	0
6.07			0	0
6.08			0	0
6.06	Administrative and General	26,411,520	0	26,411,520
7.00	Maintenance and Repairs	7,406,421	0	7,406,421
8.00	Operation of Plant	6,000,472	0	6,000,472
9.00	Laundry and Linen Service	986,209	0	986,209
10.00	Housekeeping	3,384,922	0	3,384,922
11.00	Dietary	3,978,009	0	3,978,009
12.00	Cafeteria		0	0
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	6,199,005	0	6,199,005
15.00	Central Services & Supply	1,665,954	0	1,665,954
16.00	Pharmacy	5,396,590	0	5,396,590
17.00	Medical Records and Library	9,704,295	0	9,704,295
18.00	Social Service	1,740,229	0	1,740,229
19.00			0	0
19.02			0	0
19.03			0	0
20.00			0	0
21.00	Nursing School		0	0
22.00	Intern & Res Service-Salary & Fringes		0	0
23.00	Intern & Res Other Program		0	0
24.00	Paramedical Ed Program		0	0
	INPATIENT ROUTINE COST CENTERS			
25.00	Adults & Pediatrics (Gen Routine)	35,701,621	0	35,701,621
26.00	Intensive Care Unit	10,541,739	0	10,541,739
27.00	Coronary Care Unit		0	0
27.01	Neonatal Intensive Care Unit	2,990,927	0	2,990,927
29.00	Surgical Intensive Care		0	0
30.00	Subprovider I		0	0
31.00	Subprovider I	4,090,097	0	4,090,097
32.00			0	0
33.00	Nursery	1,162,624	0	1,162,624
34.00	Skilled Nursing Facility	3,058,674	0	3,058,674
35.00	Distinct Part Nursing Facility		0	0
36.00	Adult Subacute Care Unit		0	0
36.01	Subacute Care Unit II		0	0
36.02	Transitional Care Unit		0	0

TRIAL BALANCE OF EXPENSES

Provider Name:
ST. JUDE MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2008

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
37.00	Operating Room	\$ 25,911,490	\$ 0	\$ 25,911,490
38.00	Recovery Room	2,141,914	0	2,141,914
39.00	Delivery Room and Labor Room	3,987,718	0	3,987,718
41.00	Radiology - Diagnostic	3,494,782	0	3,494,782
42.00	Radiology - Therapeutic	2,471,336	0	2,471,336
43.00	Radioisotope	2,329,940	0	2,329,940
44.00	Laboratory	9,736,366	0	9,736,366
44.01	Pathological Lab	823,792	0	823,792
47.00	Blood Storing and Processing	2,994,160	0	2,994,160
49.00	Respiratory Therapy	5,019,648	0	5,019,648
50.00	Physical Therapy	11,145,942	0	11,145,942
51.00	Occupational Therapy	1,635,582	0	1,635,582
52.00	Speech Pathology	1,116,665	0	1,116,665
53.00	Electrocardiology	1,924,572	0	1,924,572
54.00	Electroencephalography	935,050	0	935,050
55.00	Medical Supplies Charged to Patients	830,738	0	830,738
56.00	Drugs Charged to Patients	8,455,155	0	8,455,155
57.00	Renal Dialysis	1,041,357	0	1,041,357
59.00	Open MRI	4,201,807	0	4,201,807
59.01	OP Surgery Center	10,847,119	0	10,847,119
59.02	CT Scan	2,541,795	0	2,541,795
59.03	Cardiac Cath Lab	11,651,703	0	11,651,703
59.04	Ultrasound	966,539	0	966,539
59.05	GI Lab	1,197,642	0	1,197,642
59.06	Cardiac Rehab OP	798,382	0	798,382
59.07	Diabetic Counsel	268,175	0	268,175
59.09	Breast Center	2,461,885	0	2,461,885
59.10	Endoscopy Center	3,657,491	0	3,657,491
60.00	Clinic	860,368	0	860,368
60.01	Chronic Pain Mgmt	1,366,249	0	1,366,249
61.00	Emergency	8,798,087	0	8,798,087
62.00	Observation Beds		0	0
62.01	Observation Beds-Distinct	1,317,677	0	1,317,677
82.00			0	0
83.00			0	0
84.00			0	0
85.00			0	0
86.00			0	0
	SUBTOTAL	\$ 312,164,698	\$ 0	\$ 312,164,698
	NONREIMBURSABLE COST CENTERS			
96.00	Gift, Flower, Coffee Shop & Canteen		0	0
97.00	Research		0	0
98.00	Physicians' Private Office		0	0
99.00	Nonpaid Workers		0	0
100.00	Other Nonreimbursable Cost CTR	2,568,996	0	2,568,996
100.03	Business Development	163,099	0	163,099
100.04	PR/Marketing	1,662,901	0	1,662,901
100.05	Nurse Advice Line	1,934,761	0	1,934,761
100.06	Non Patient Meals		0	0
100.00			0	0
100.01			0	0
100.02			0	0
100.03			0	0
100.04			0	0
100.99	SUBTOTAL	\$ 6,329,757	\$ 0	\$ 6,329,757
101	TOTAL	\$ 318,494,455	\$ 0	\$ 318,494,455

(To Schedule 8)

Provider Name		Fiscal Period		Provider Number		Adjustments			
ST. JUDE MEDICAL CENTER		JULY 1, 2007 THROUGH JUNE 30, 2008		HSC 30168F		7			
Report References									
Adj. No.	Audit Report	Work Sheet	COST REPORT			As Reported	Increase (Decrease)	As Adjusted	
			Part	Title	Line				Col.
1			<p>MEMORANDUM ADJUSTMENT</p> <p>The Rehabilitation cost reported on Subprovider Line 31 will be combined with Adults and Pediatrics, Line 25, after step-down. This is done in accordance with CMS Pub. 15-1, Sections 2202.7, 2336.1, 2336.2 and 2336.3</p>						

Provider Name		Fiscal Period		Provider Number		Adjustments				
ST. JUDE MEDICAL CENTER		JULY 1, 2007 THROUGH JUNE 30, 2008		HSC 30168F		7				
Report References										
Adj. No.	Audit Report	Work Sheet	COST REPORT			As Reported	Increase (Decrease)	As Adjusted		
			Part	Title	Line				Col.	
2	Contract 4	D-1	I	XIX	1.00	1	Adults and Pediatrics	60,509	6,836	67,345
	Contract 4A	S-3	I		14.00	6	Subprovider	6,836	(6,836)	0
<p style="text-align: center;">ADJUSTMENT TO REPORTED PATIENT DAYS</p> <p>To reclassify the patient days from Subprovider to Adult and Pediatrics in conjunction with adjustment 1 because the rehabilitation unit does not qualify as a separate cost entity. 42 CFR 413.20 and 413.5 CMS Pub. 15-1, Sections 2336.1, 2202.7, 2336.2 and 2336.3</p>										

Provider Name		Fiscal Period		Provider Number		Adjustments				
ST. JUDE MEDICAL CENTER		JULY 1, 2007 THROUGH JUNE 30, 2008		HSC 30168F		7				
Report References										
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 - CONTRACT										
3	Contract 4	D-1	I	XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics	1,296	560	1,856
	Contract 4A	D-1	II	XIX	42.00	4	Medi-Cal Days - Nursery	257	(23)	234
	Contract 4A	D-1	II	XIX	43.00	4	Medi-Cal Days - Intensive Care Unit	65	175	240
	Contract 4A	D-1	II	XIX	44.01	4	Medi-Cal Days - Neonatal Intensive Care Unit	93	(8)	85
4	Contract 6	D-4	XIX	XIX	37.00	2	Medi-Cal Ancillary Charges - Operating Room	\$743,511	(\$56,107)	\$687,404
	Contract 6	D-4	XIX	XIX	38.00	2	Medi-Cal Ancillary Charges - Recovery Room	171,545	69,918	241,463
	Contract 6	D-4	XIX	XIX	39.00	2	Medi-Cal Ancillary Charges - Delivery Room and Labor Room	699,208	(145,381)	553,827
	Contract 6	D-4	XIX	XIX	41.00	2	Medi-Cal Ancillary Charges - Radiology - Diagnostic	223,599	89,570	313,169
	Contract 6	D-4	XIX	XIX	42.00	2	Medi-Cal Ancillary Charges - Radiology - Therapeutic	8,801	(8,079)	722
	Contract 6	D-4	XIX	XIX	43.00	2	Medi-Cal Ancillary Charges - Radioisotope	132,179	(24,644)	107,535
	Contract 6	D-4	XIX	XIX	44.00	2	Medi-Cal Ancillary Charges - Laboratory	1,532,529	340,202	1,872,731
	Contract 6	D-4	XIX	XIX	44.01	2	Medi-Cal Ancillary Charges - Pathology Lab	22,146	(2,508)	19,638
	Contract 6	D-4	XIX	XIX	47.00	2	Medi-Cal Ancillary Charges - Blood Storing, Processing & TRA	179,086	(15,878)	63,208
	Contract 6	D-4	XIX	XIX	49.00	2	Medi-Cal Ancillary Charges - Respiratory Therapy	1,034,790	(407,422)	627,368
	Contract 6	D-4	XIX	XIX	50.00	2	Medi-Cal Ancillary Charges - Physical Therapy	268,599	(129,968)	138,631
	Contract 6	D-4	XIX	XIX	51.00	2	Medi-Cal Ancillary Charges - Occupational Therapy	27,033	58,099	85,132
	Contract 6	D-4	XIX	XIX	52.00	2	Medi-Cal Ancillary Charges - Speech Pathology	21,393	10,520	31,913
	Contract 6	D-4	XIX	XIX	53.00	2	Medi-Cal Ancillary Charges - Electrocardiology	329,687	62,810	392,497
	Contract 6	D-4	XIX	XIX	54.00	2	Medi-Cal Ancillary Charges - Electroencephalography	5,983	5,620	11,603
	Contract 6	D-4	XIX	XIX	55.00	2	Medi-Cal Ancillary Charges - Medical Supplies Charged to Patient	497,250	1,496,633	1,993,883
	Contract 6	D-4	XIX	XIX	56.00	2	Medi-Cal Ancillary Charges - Drugs Charged to Patients	3,871,844	847,118	4,718,962
	Contract 6	D-4	XIX	XIX	57.00	2	Medi-Cal Ancillary Charges - Renal Dialysis	79,087	(6,079)	73,008
	Contract 6	D-4	XIX	XIX	59.00	2	Medi-Cal Ancillary Charges - Open MRI	122,833	7,387	130,220
	Contract 6	D-4	XIX	XIX	59.01	2	Medi-Cal Ancillary Charges - OP Surgery Center	28,198	(28,198)	0
	Contract 6	D-4	XIX	XIX	59.02	2	Medi-Cal Ancillary Charges - CT Scan	661,294	83,069	744,363
	Contract 6	D-4	XIX	XIX	59.03	2	Medi-Cal Ancillary Charges - Cardiac Cath Lab	1,141,058	(554,741)	586,317
	Contract 6	D-4	XIX	XIX	59.04	2	Medi-Cal Ancillary Charges - Ultrasound	99,486	83,861	183,347
	Contract 6	D-4	XIX	XIX	59.05	2	Medi-Cal Ancillary Charges - GI Lab	140,633	(41,384)	99,249
	Contract 6	D-4	XIX	XIX	59.07	2	Medi-Cal Ancillary Charges - Diabetic Counsel	10,108	(10,108)	0

-Continued on nex page-

Provider Name		Fiscal Period		Provider Number		Adjustments			
ST. JUDE MEDICAL CENTER		JULY 1, 2007 THROUGH JUNE 30, 2008		HSC 30168F		7			
Report References									
Adj. No.	Audit Report	Work Sheet	COST REPORT				As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line	Col.			
-Continued on next page-									
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - CONTRACT									
	Contract 6	D-4	XIX	60.00	2	\$31,459	(\$31,459)	\$0	
	Contract 6	D-4	XIX	61.00	2	343,636	72,888	416,524	
	Contract 6	D-4	XIX	62.01	2	10,615	(10,615)	0	
	Contract 6	D-4	XIX	101.00	2	12,437,590	1,655,124	14,092,714	
5	Contract 2	E-3	III	XIX	10.00	1	\$5,739,349	\$393,971	\$6,133,320
	Contract 2	E-3	III	XIX	11.00	1	17,495,392	(3,402,678)	14,092,714
6	Contract 3	E-3	III	XIX	33.00	1	\$0	\$5,696	\$5,696
	Contract 3	E-3	III	XIX	36.00	1	0	117,897	117,897
<p>To adjust Medi-Cal Settlement Data to agree with the following EDS Paid Claims Summary: Report Date: May 18, 2009 Payment Period: July 1, 2007 through April 30, 2009 Service Period: July 1, 2007 through June 30, 2008 42 CFR 413.20, 413.50, 413.53, 413.60 and 413.64 CMS Pub. 15-1, Sections 2304 and 2408</p>									
7	Contract 3	E-3	III	XIX	2.00	1	\$1,081,840	(\$1,081,840)	\$0
<p>Medical and Other Services To eliminate outpatient costs which have been included for inpatient reimbursement. CCR, Title 22, Section 51458.1</p>									