

**REPORT  
ON THE  
COST REPORT REVIEW**

**CALIFORNIA PACIFIC MEDICAL CENTER  
– ST. LUKE’S HOSPITAL  
SAN FRANCISCO, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIERS:  
1881712933, 1134247281, AND 1740309103**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2011**

**Audits Section - Richmond  
Financial Audits Branch  
Audits and Investigations  
Department of Health Care Services**

**Section Chief: Louise Wong  
Audit Supervisor: Diana Dong  
Auditor: Sherina Li**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

April 29, 2013

Michael Bass  
Reimbursement Manager  
Sutter Health  
2880 Gateway Oaks, Suite 200  
Sacramento, CA 95833

CALIFORNIA PACIFIC MEDICAL CENTER – ST. LUKE'S HOSPITAL  
NATIONAL PROVIDER IDENTIFIERS (NPIs) 1881712933, 1134247281, AND  
1740309103  
FISCAL PERIOD ENDED DECEMBER 31, 2011

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

In our opinion, the audited combined settlement for the fiscal period due the State in the amount of \$318,590 and the audited costs presented in the Summary of Findings represent a proper determination in accordance with the reimbursement principles of applicable programs.

This audit report includes the:

1. Summary of Findings
2. Computation of Medi-Cal Reimbursement Settlement (NONCONTRACT Schedules)
3. Computation of Medi-Cal Contract Cost (CONTRACT Schedules)
4. Computation of Distinct Part Nursing Facility Per Diem (DPNF Schedules)
5. Computation of Subacute Per Diem (ADULT SUBACUTE Schedules)
6. Audit Adjustments Schedule

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

Future long-term care prospective rates may be affected by this examination. The extent of the rate changes will be determined by the Department's Fee-For-Services Rate Development Division.

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:

John Melton, Chief  
Department of Health Care Services  
Office of Administrative Hearings and Appeals  
1029 J Street, Suite 200  
Sacramento, CA 95814  
(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

**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  
(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.

Michael Bass  
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If you have questions regarding this report, you may call the Audits Section - Richmond at (510) 620-3100.

Original Signed by

Louise Wong, Chief  
Audits Section - Richmond  
Financial Audits Branch

Certified

**SUMMARY OF FINDINGS**

**Provider Name:**  
**CALIFORNIA PACIFIC MEDICAL CENTER - ST. LUKE'S HOSPITAL**

**Fiscal Period Ended:**  
**DECEMBER 31, 2011**

	SETTLEMENT	COST
<b>1. Medi-Cal Noncontract Settlement (SCHEDULE 1)</b> <b>Provider NPI: 1881712933</b>		
Reported	\$ (26,231)	
Net Change	\$ (1,701)	
Audited Amount Due Provider (State)	\$ (27,932)	
<b>2. Subprovider I (SCHEDULE 1-1)</b> <b>Provider NPI:</b>		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
<b>3. Subprovider II (SCHEDULE 1-2)</b> <b>Provider NPI:</b>		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
<b>4. Medi-Cal Contract Cost (CONTRACT SCH 1)</b> <b>Provider NPI: 1881712933</b>		
Reported		\$ 11,302,132
Net Change		\$ 592,274
Audited Cost		\$ 11,894,406
Audited Amount Due Provider (State)	\$ 0	
<b>5. Distinct Part Nursing Facility (DPNF SCH 1)</b> <b>Provider NPI: 1134247281</b>		
Reported		\$ 953.58
Net Change		\$ 6.90
Audited Cost Per Day		\$ 960.48
Audited Amount Due Provider (State)	\$ 0	
<b>6. Distinct Part Nursing Facility (DPNF SCH 1-1)</b> <b>Provider NPI:</b>		
Reported		\$ 0.00
Net Change		\$ 0.00
Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)	\$ 0	
<b>7. Adult Subacute (ADULT SUBACUTE SCH 1)</b> <b>Provider NPI: 1740309103</b>		
Reported		\$ 0.00
Net Change		\$ 921.28
Audited Cost Per Day		\$ 921.28
Audited Amount Due Provider (State)	\$ (290,658)	
<b>8. Total Medi-Cal Settlement</b> <b>Due Provider (State) - (Lines 1 through 7)</b>	\$ (318,590)	
<b>9. Total Medi-Cal Cost</b>		\$ 11,894,406

**SUMMARY OF FINDINGS**

**Provider Name:**  
**CALIFORNIA PACIFIC MEDICAL CENTER - ST. LUKE'S HOSPITAL**

**Fiscal Period Ended:**  
**DECEMBER 31, 2011**

		SETTLEMENT	COST
<b>10. Subacute (SUBACUTE SCH 1-1)</b> <b>Provider NPI:</b>	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
<b>11. Rural Health Clinic (RHC SCH 1)</b> <b>Provider NPI:</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>12. Rural Health Clinic (RHC 95-210 SCH 1)</b> <b>Provider NPI:</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>13. Rural Health Clinic (RHC 95-210 SCH 1-1)</b> <b>Provider NPI:</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>14. County Medical Services Program (CMSP SCH 1)</b> <b>Provider NPI:</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>15. Transitional Care (TC SCH 1)</b> <b>Provider NPI:</b>	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
<b>16. Total Other Settlement</b> <b>Due Provider - (Lines 10 through 15)</b>		\$ 0	
<b>17. Total Combined Audited Settlement Due</b> <b>Provider (State/CMSP/RHC) - (Line 8 + Line 16)</b>		\$ (318,590)	

## COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:  
CALIFORNIA PACIFIC MEDICAL CENTER - ST. LUKE'S HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 2011

Provider NPI:  
1881712933

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ <u>32,812</u>	\$ <u>116,263</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>N/A</u>
4. Routine Reimbursement (Adj 18)	\$ <u>83,249</u>	\$ <u>0</u>
5. TOTAL COST-Reimbursable to Provider (Lines 1 through 4)	\$ <u>116,061</u>	\$ <u>116,263</u>
6. Interim Payments (Adj 18)	\$ <u>(142,292)</u>	\$ <u>(144,195)</u>
7. Balance Due Provider (State)	\$ <u>(26,231)</u>	\$ <u>(27,932)</u>
8. Duplicate Payments (Adj )	\$ <u>0</u>	\$ <u>0</u>
9. \$	\$ <u>0</u>	\$ <u>0</u>
10. \$	\$ <u>0</u>	\$ <u>0</u>
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ <u><u>(26,231)</u></u>	\$ <u><u>(27,932)</u></u>

(To Summary of Findings)

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

Provider Name:  
CALIFORNIA PACIFIC MEDICAL CENTER - ST. LUKE'S HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 2011

Provider NPI:  
1881712933

REPORTED

AUDITED

## REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3) \$ 32,812 \$ 117,897

## CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj 17) \$ 1,160,184 \$ 1,196,086

3. Inpatient Ancillary Service Charges (Adj 17) \$ 180,983 \$ 185,582

4. Total Charges - Medi-Cal Inpatient Services \$ 1,341,167 \$ 1,381,668

5. Excess of Customary Charges Over Reasonable Cost  
(Line 4 minus Line 1) \* \$ 1,308,355 \$ 1,263,771

6. 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 INPATIENT ROUTINE SERVICE COSTProvider Name:  
CALIFORNIA PACIFIC MEDICAL CENTER - ST. LUKE'S HOSPITALFiscal Period Ended:  
DECEMBER 31, 2011Provider NPI:  
1881712933

## GENERAL SERVICE UNIT NET OF SWING-BED COSTS

REPORTED	AUDITED
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## INPATIENT DAYS

1. Total Inpatient Days (include private & swing-bed) (Adj )	14,678	14,678
2. Inpatient Days (include private, exclude swing-bed)	14,678	14,678
3. Private Room Days (exclude swing-bed private room) (Adj )	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj )	14,678	14,678
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 )	0	0

## 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 30, Col 26)	\$ 26,885,531	\$ 26,277,769
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)	\$ 26,885,531	\$ 26,277,769

## PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 74,903,483	\$ 74,903,483
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 74,903,483	\$ 74,903,483
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 ÷ L 28)	\$ 0.358936	\$ 0.350822
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)	\$ 5,103.11	\$ 5,103.11
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)	\$ 26,885,531	\$ 26,277,769

## PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 ÷ L 2)	\$ 1,831.69	\$ 1,790.28
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 0	\$ 0
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 0	\$ 84,917
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 0	\$ 84,917

( To Schedule 3 )

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:  
CALIFORNIA PACIFIC MEDICAL CENTER - ST. LUKE'S HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 2011

Provider NPI:  
1881712933

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
<b>NURSERY</b>		
1. Total Inpatient Routine Cost (Sch 8, Line 43, Col 26)	\$ 1,897,141	\$ 1,854,253
2. Total Inpatient Days (Adj )	<u>1,772</u>	<u>1,772</u>
3. Average Per Diem Cost	\$ 1,070.62	\$ 1,046.42
4. Medi-Cal Inpatient Days (Adj )	<u>0</u>	<u>0</u>
5. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>INTENSIVE CARE UNIT</b>		
6. Total Inpatient Routine Cost (Sch 8, Line 31, Col 26)	\$ 7,662,402	\$ 7,489,187
7. Total Inpatient Days (Adj )	<u>1,907</u>	<u>1,907</u>
8. Average Per Diem Cost	\$ 4,018.04	\$ 3,927.21
9. Medi-Cal Inpatient Days (Adj )	<u>0</u>	<u>0</u>
10. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>CORONARY CARE UNIT</b>		
11. Total Inpatient Routine Cost (Sch 8, Line 32, Col 26)	\$ 0	\$ 0
12. Total Inpatient Days (Adj )	<u>0</u>	<u>0</u>
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Adj )	<u>0</u>	<u>0</u>
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>BURN INTENSIVE CARE UNIT</b>		
16. Total Inpatient Routine Cost (Sch 8, Line 33, Col 26)	\$ 0	\$ 0
17. Total Inpatient Days (Adj )	<u>0</u>	<u>0</u>
18. Average Per Diem Cost	\$ 0.00	\$ 0.00
19. Medi-Cal Inpatient Days (Adj )	<u>0</u>	<u>0</u>
20. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>SURGICAL INTENSIVE CARE UNIT</b>		
21. Total Inpatient Routine Cost (Sch 8, Line 34, Col 26)	\$ 0	\$ 0
22. Total Inpatient Days (Adj )	<u>0</u>	<u>0</u>
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Adj )	<u>0</u>	<u>0</u>
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>NEONATAL INTENSIVE CARE</b>		
26. Total Inpatient Routine Cost (Sch 8, Line 35, Col 26)	\$ 995,995	\$ 973,480
27. Total Inpatient Days (Adj )	<u>338</u>	<u>338</u>
28. Average Per Diem Cost	\$ 2,946.73	\$ 2,880.12
29. Medi-Cal Inpatient Days (Adj )	<u>0</u>	<u>0</u>
30. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>ADMINISTRATIVE DAYS</b>		
31. Per Diem Rate (Adj 15)	\$ 0.00	\$ 346.60
32. Medi-Cal Inpatient Days (Adj 15)	<u>0</u>	<u>245</u>
33. Cost Applicable to Medi-Cal	\$ 0	\$ 84,917
<b>ADMINISTRATIVE DAYS</b>		
34. Per Diem Rate (Adj )	\$ 0.00	\$ 0.00
35. Medi-Cal Inpatient Days (Adj )	<u>0</u>	<u>0</u>
36. Cost Applicable to Medi-Cal	\$ 0	\$ 0
37. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,30,33,36)	\$ 0	\$ 84,917

(To Schedule 4)

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:  
CALIFORNIA PACIFIC MEDICAL CENTER - ST. LUKE'S HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 2011

Provider NPI:  
1881712933

SPECIAL CARE UNITS	REPORTED	AUDITED
1. Total Inpatient Routine Cost (Sch 8, Line ____, Col 26)	\$ 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 26)	\$ 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 26)	\$ 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 26)	\$ 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 26)	\$ 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 26)	\$ 0	\$ 0
27. Total Inpatient Days (Adj )	0	0
28. Average Per Diem Cost	\$ 0.00	\$ 0.00
29. Medi-Cal Inpatient Days (Adj )	0	0
30. Cost Applicable to Medi-Cal	\$ 0	\$ 0
31. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,30)	\$ 0	\$ 0

(To Schedule 4)

SCHEDULE OF MEDI-CAL ANCILLARY COSTS

Provider Name:  
CALIFORNIA PACIFIC MEDICAL CENTER - ST. LUKE'S HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 2011

Provider NPI:  
1881712933

ANCILLARY COST CENTERS		TOTAL ANCILLARY COST *	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST TO CHARGES	MEDI-CAL CHARGES (From Schedule 6)	MEDI-CAL COST
50.00	Operating Room	\$ 10,642,836	\$ 43,515,294	0.244577	\$ 0	\$ 0
51.00	Recovery Room	0	0	0.000000	0	0
52.00	Labor Room and Delivery Room	2,633,456	12,732,495	0.206830	0	0
53.00	Anesthesiology	0	0	0.000000	0	0
54.00	Radiology - Diagnostic	4,586,654	17,967,500	0.255275	7,673	1,959
54.04	MRI/CT Scan	2,389,845	25,715,760	0.092933	0	0
56.00	Radioisotope	426,968	1,026,632	0.415892	0	0
57.00	Computed Tomography (CT) Scan	0	0	0.000000	0	0
58.00	Magnetic Resonance Imaging (MRI)	0	0	0.000000	0	0
59.00	Cardiac Catheterization	781,718	4,508,181	0.173400	0	0
60.00	Laboratory	5,652,769	57,975,944	0.097502	53,063	5,174
61.00	PBP Clinical Laboratory Services - Program Only	0	0	0.000000	0	0
62.00	Whole Blood and Packed Red Blood Cells	767,409	5,012,103	0.153111	0	0
63.00	Blood Storing, Processing, and Transfusion	0	0	0.000000	0	0
64.00	Intravenous Therapy	0	0	0.000000	0	0
65.00	Respiratory Therapy	3,591,647	61,842,180	0.058078	0	0
66.00	Physical Therapy	1,964,050	4,374,897	0.448936	17,048	7,653
67.00	Occupational Therapy	0	0	0.000000	0	0
68.00	Speech Pathology	0	0	0.000000	0	0
69.00	Electrocardiology	394,952	8,146,516	0.048481	0	0
70.00	Electroencephalography	3,714	30,831	0.120453	0	0
71.00	Medical Supplies Charged to Patients	6,285,418	9,406,803	0.668178	0	0
72.00	Implantable Devices Charged to Patients	2,528,011	5,381,696	0.469742	0	0
73.00	Drugs Charged to Patients	6,739,097	39,929,247	0.168776	107,798	18,194
74.00	Renal Dialysis	627,419	1,362,778	0.460397	0	0
75.00	ASC (Non-Distinct Part)	0	0	0.000000	0	0
76.00	Other Ancillary (Specify)	0	0	0.000000	0	0
77.00		0	0	0.000000	0	0
78.00		0	0	0.000000	0	0
79.00		0	0	0.000000	0	0
80.00		0	0	0.000000	0	0
81.00		0	0	0.000000	0	0
82.00		0	0	0.000000	0	0
83.00		0	0	0.000000	0	0
84.00		0	0	0.000000	0	0
85.00		0	0	0.000000	0	0
86.00		0	0	0.000000	0	0
87.00		0	0	0.000000	0	0
87.01		0	0	0.000000	0	0
88.00	Rural Health Clinic (RHC)	0	0	0.000000	0	0
89.00	Federally Qualified Health Center (FQHC)	0	0	0.000000	0	0
90.00	Clinic	972,332	2,224,253	0.437150	0	0
90.02	Diabetes Center	746,393	415,386	1.796866	0	0
91.00	Emergency	9,472,656	42,653,938	0.222082	0	0
92.00	Observation Beds	0	4,163,093	0.000000	0	0
93.01		0	0	0.000000	0	0
93.02		0	0	0.000000	0	0
93.03		0	0	0.000000	0	0
93.04		0	0	0.000000	0	0
93.05		0	0	0.000000	0	0
	TOTAL	\$ 61,207,341	\$ 348,385,527		\$ 185,582	\$ 32,980

(To Schedule 3)

\* From Schedule 8, Column 26

## ADJUSTMENTS TO MEDI-CAL CHARGES

Provider Name:  
CALIFORNIA PACIFIC MEDICAL CENTER - ST. LUKE'S HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 2011

Provider NPI:  
1881712933

ANCILLARY CHARGES		REPORTED	ADJUSTMENTS (Adj 16)	AUDITED
50.00	Operating Room	\$	\$	\$ 0
51.00	Recovery Room			0
52.00	Labor Room and Delivery Room			0
53.00	Anesthesiology			0
54.00	Radiology - Diagnostic	7,351	322	7,673
54.04	MRI/CT Scan	322	(322)	0
56.00	Radioisotope			0
57.00	Computed Tomography (CT) Scan			0
58.00	Magnetic Resonance Imaging (MRI)			0
59.00	Cardiac Catheterization			0
60.00	Laboratory	52,631	432	53,063
61.00	PBP Clinical Laboratory Services - Program Only			0
62.00	Whole Blood and Packed Red Blood Cells			0
63.00	Blood Storing, Processing, and Transfusion			0
64.00	Intravenous Therapy			0
65.00	Respiratory Therapy			0
66.00	Physical Therapy	16,648	400	17,048
67.00	Occupational Therapy			0
68.00	Speech Pathology			0
69.00	Electrocardiology			0
70.00	Electroencephalography			0
71.00	Medical Supplies Charged to Patients			0
72.00	Implantable Devices Charged to Patients			0
73.00	Drugs Charged to Patients	104,031	3,767	107,798
74.00	Renal Dialysis			0
75.00	ASC (Non-Distinct Part)			0
76.00	Other Ancillary (Specify)			0
77.00				0
78.00				0
79.00				0
80.00				0
81.00				0
82.00				0
83.00				0
84.00				0
85.00				0
86.00				0
87.00				0
87.01				0
88.00	Rural Health Clinic (RHC)			0
89.00	Federally Qualified Health Center (FQHC)			0
90.00	Clinic			0
90.02	Diabetes Center			0
91.00	Emergency			0
92.00	Observation Beds			0
93.01				0
93.02				0
93.03				0
93.04				0
93.05				0
TOTAL MEDI-CAL ANCILLARY CHARGES		\$ 180,983	\$ 4,599	\$ 185,582

(To Schedule 5)



## COMPUTATION OF MEDI-CAL CONTRACT COST

Provider Name:  
CALIFORNIA PACIFIC MEDICAL CENTER - ST. LUKE'S HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 2011

Provider NPI:  
1881712933

		REPORTED	AUDITED
1.	Net Cost of Covered Services Rendered to Medi-Cal Patients (Contract Sch 3)	\$ <u>11,302,132</u>	\$ <u>11,894,406</u>
2.	Excess Reasonable Cost Over Charges (Contract Sch 2)	\$ <u>0</u>	\$ <u>0</u>
3.	Medi-Cal Inpatient Hospital Based Physician Services	\$ <u>0</u>	\$ <u>N/A</u>
4.		\$ <u>0</u>	\$ <u>0</u>
5.	Subtotal (Sum of Lines 1 through 4)	\$ <u>11,302,132</u>	\$ <u>11,894,406</u>
6.	\$	\$ <u>0</u>	\$ <u>0</u>
7.	\$	\$ <u>0</u>	\$ <u>0</u>
8.	Total Medi-Cal Cost (Sum of Lines 5 through 7)	\$ <u>11,302,132</u>	\$ <u>11,894,406</u>
		(To Summary of Findings)	
9.	Medi-Cal Overpayments (Adj )	\$ <u>0</u>	\$ <u>0</u>
10.	Medi-Cal Credit Balances (Adj )	\$ <u>0</u>	\$ <u>0</u>
11.	\$	\$ <u>0</u>	\$ <u>0</u>
12.	\$	\$ <u>0</u>	\$ <u>0</u>
13.	TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ <u>0</u>	\$ <u>0</u>
		(To Summary of Findings)	

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

**Provider Name:**  
CALIFORNIA PACIFIC MEDICAL CENTER - ST. LUKE'S HOSPITAL

**Fiscal Period Ended:**  
DECEMBER 31, 2011

**Provider NPI:**  
1881712933

REPORTED
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AUDITED
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**REASONABLE COST OF MEDI-CAL INPATIENT SERVICES**

1. Cost of Covered Services (Contract Sch 3)	\$ <u>11,302,132</u>	\$ <u>11,995,924</u>
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**CHARGES FOR MEDI-CAL INPATIENT SERVICES**

2. Inpatient Routine Service Charges (Adj 21)	\$ <u>17,463,961</u>	\$ <u>19,176,300</u>
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3. Inpatient Ancillary Service Charges (Adj 21)	\$ <u>22,816,022</u>	\$ <u>24,646,218</u>
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4. Total Charges - Medi-Cal Inpatient Services	\$ <u>40,279,983</u>	\$ <u>43,822,518</u>
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5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ <u>28,977,851</u>	\$ <u>31,826,594</u>
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6. Excess of Reasonable Cost Over Customary Charges (Line 1 minus Line 4)	\$ <u>0</u>	\$ <u>0</u>
	(To Contract Sch 1)	

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



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

**Provider Name:**  
**CALIFORNIA PACIFIC MEDICAL CENTER - ST. LUKE'S HOSPITAL**

**Fiscal Period Ended:**  
**DECEMBER 31, 2011**

**Provider NPI:**  
**1881712933**

<b>GENERAL SERVICE UNIT NET OF SWING-BEDS COSTS</b>	<b>REPORTED</b>	<b>AUDITED</b>
<b>INPATIENT DAYS</b>		
1. Total Inpatient Days (include private & swing-bed) (Adj )	14,678	14,678
2. Inpatient Days (include private, exclude swing-bed)	14,678	14,678
3. Private Room Days (exclude swing-bed private room) (Adj )	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj )	14,678	14,678
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 19)	2,340	2,575
<b>SWING-BED ADJUSTMENT</b>		
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 30, Col 26)	\$ 26,885,531	\$ 26,277,769
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)	\$ 26,885,531	\$ 26,277,769
<b>PRIVATE ROOM DIFFERENTIAL ADJUSTMENT</b>		
28. Gen Inpatient Routine Serv Charges (excl swing-bed charges) (Adj )	\$ 74,903,483	\$ 74,903,483
29. Private Room Charges (excluding swing-bed charges) (Adj )	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges) (Adj )	\$ 74,903,483	\$ 74,903,483
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 ÷ L 28)	\$ 0.358936	\$ 0.350822
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)	\$ 5,103.11	\$ 5,103.11
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)	\$ 26,885,531	\$ 26,277,769
<b>PROGRAM INPATIENT OPERATING COST</b>		
38. Adjusted General Inpatient Routine Cost Per Diem (L 37 ÷ L 2)	\$ 1,831.69	\$ 1,790.28
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 4,286,155	\$ 4,609,971
40. Cost Applicable to Medi-Cal (Contract Sch 4A)	\$ 2,405,441	\$ 2,525,152
41. Cost Applicable to Medi-Cal (Contract Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39, 40 & 41)	\$ 6,691,596	\$ 7,135,123

(To Contract Sch 3)

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

**Provider Name:**  
**CALIFORNIA PACIFIC MEDICAL CENTER - ST. LUKE'S HOSPITAL**

**Fiscal Period Ended:**  
**DECEMBER 31, 2011**

**Provider NPI:**  
**1881712933**

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
<b>NURSERY</b>		
1. Total Inpatient Routine Cost (Sch 8, Line 43, Col 26)	\$ 1,897,141	\$ 1,854,253
2. Total Inpatient Days (Adj )	1,772	1,772
3. Average Per Diem Cost	\$ 1,070.62	\$ 1,046.42
4. Medi-Cal Inpatient Days (Adj 19)	678	704
5. Cost Applicable to Medi-Cal	\$ 725,880	\$ 736,680
<b>INTENSIVE CARE UNIT</b>		
6. Total Inpatient Routine Cost (Sch 8, Line 31, Col 26)	\$ 7,662,402	\$ 7,489,187
7. Total Inpatient Days (Adj )	1,907	1,907
8. Average Per Diem Cost	\$ 4,018.04	\$ 3,927.21
9. Medi-Cal Inpatient Days (Adj 19)	330	363
10. Cost Applicable to Medi-Cal	\$ 1,325,953	\$ 1,425,577
<b>CORONARY CARE UNIT</b>		
11. Total Inpatient Routine Cost (Sch 8, Line 32, Col 26)	\$ 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
<b>BURN INTENSIVE CARE UNIT</b>		
16. Total Inpatient Routine Cost (Sch 8, Line 33, Col 26)	\$ 0	\$ 0
17. Total Inpatient Days (Adj )	0	0
18. Average Per Diem Cost	\$ 0.00	\$ 0.00
19. Medi-Cal Inpatient Days (Adj )	0	0
20. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>SURGICAL INTENSIVE CARE UNIT</b>		
21. Total Inpatient Routine Cost (Sch 8, Line 34, Col 26)	\$ 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
<b>NEONATAL INTENSIVE CARE</b>		
26. Total Inpatient Routine Cost (Sch 8, Line 35, Col 26)	\$ 995,995	\$ 973,480
27. Total Inpatient Days (Adj )	338	338
28. Average Per Diem Cost	\$ 2,946.73	\$ 2,880.12
29. Medi-Cal Inpatient Days (Adj 19)	120	126
30. Cost Applicable to Medi-Cal	\$ 353,608	\$ 362,895
31. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,30)	\$ 2,405,441	\$ 2,525,152

(To Contract Sch 4)

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:  
CALIFORNIA PACIFIC MEDICAL CENTER - ST. LUKE'S HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 2011

Provider NPI:  
1881712933

SPECIAL CARE UNITS	REPORTED	AUDITED
1. Total Inpatient Routine Cost (Sch 8, Line ____, Col 26)	\$ 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 26)	\$ 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 26)	\$ 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 26)	\$ 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 26)	\$ 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 26)	\$ 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)

SCHEDULE OF MEDI-CAL ANCILLARY COSTS

Provider Name:  
CALIFORNIA PACIFIC MEDICAL CENTER - ST. LUKE'S HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 2011

Provider NPI:  
1881712933

ANCILLARY COST CENTERS		TOTAL ANCILLARY COST*	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST TO CHARGES	MEDI-CAL CHARGES (Contract Sch 6)	MEDI-CAL COST
50.00	Operating Room	\$ 10,642,836	\$ 43,515,294	0.244577	\$ 3,602,496	\$ 881,087
51.00	Recovery Room	0	0	0.000000	0	0
52.00	Labor Room and Delivery Room	2,633,456	12,732,495	0.206830	5,273,734	1,090,764
53.00	Anesthesiology	0	0	0.000000	0	0
54.00	Radiology - Diagnostic	4,586,654	17,967,500	0.255275	660,487	168,606
54.04	MRI/CT Scan	2,389,845	25,715,760	0.092933	799,413	74,292
56.00	Radioisotope	426,968	1,026,632	0.415892	83,119	34,568
57.00	Computed Tomography (CT) Scan	0	0	0.000000	0	0
58.00	Magnetic Resonance Imaging (MRI)	0	0	0.000000	0	0
59.00	Cardiac Catheterization	781,718	4,508,181	0.173400	0	0
60.00	Laboratory	5,652,769	57,975,944	0.097502	4,288,735	418,160
61.00	PBP Clinical Laboratory Services - Program Only	0	0	0.000000	0	0
62.00	Whole Blood and Packed Red Blood Cells	767,409	5,012,103	0.153111	253,063	38,747
63.00	Blood Storing, Processing, and Transfusion	0	0	0.000000	0	0
64.00	Intravenous Therapy	0	0	0.000000	0	0
65.00	Respiratory Therapy	3,591,647	61,842,180	0.058078	2,894,669	168,115
66.00	Physical Therapy	1,964,050	4,374,897	0.448936	287,454	129,049
67.00	Occupational Therapy	0	0	0.000000	0	0
68.00	Speech Pathology	0	0	0.000000	0	0
69.00	Electrocardiology	394,952	8,146,516	0.048481	589,273	28,569
70.00	Electroencephalography	3,714	30,831	0.120453	0	0
71.00	Medical Supplies Charged to Patients	6,285,418	9,406,803	0.668178	1,232,292	823,390
72.00	Implantable Devices Charged to Patients	2,528,011	5,381,696	0.469742	401,387	188,549
73.00	Drugs Charged to Patients	6,739,097	39,929,247	0.168776	3,360,266	567,132
74.00	Renal Dialysis	627,419	1,362,778	0.460397	190,905	87,892
75.00	ASC (Non-Distinct Part)	0	0	0.000000	0	0
76.00	Other Ancillary (Specify)	0	0	0.000000	0	0
77.00		0	0	0.000000	0	0
78.00		0	0	0.000000	0	0
79.00		0	0	0.000000	0	0
80.00		0	0	0.000000	0	0
81.00		0	0	0.000000	0	0
82.00		0	0	0.000000	0	0
83.00		0	0	0.000000	0	0
84.00		0	0	0.000000	0	0
85.00		0	0	0.000000	0	0
86.00		0	0	0.000000	0	0
87.00		0	0	0.000000	0	0
87.01		0	0	0.000000	0	0
88.00	Rural Health Clinic (RHC)	0	0	0.000000	0	0
89.00	Federally Qualified Health Center (FQHC)	0	0	0.000000	0	0
90.00	Clinic	972,332	2,224,253	0.437150	0	0
90.02	Diabetes Center	746,393	415,386	1.796866	0	0
91.00	Emergency	9,472,656	42,653,938	0.222082	728,927	161,881
92.00	Observation Beds	0	4,163,093	0.000000	0	0
93.01		0	0	0.000000	0	0
93.02		0	0	0.000000	0	0
93.03		0	0	0.000000	0	0
93.04		0	0	0.000000	0	0
93.05		0	0	0.000000	0	0
	<b>TOTAL</b>	<b>\$ 61,207,341</b>	<b>\$ 348,385,527</b>		<b>\$ 24,646,218</b>	<b>\$ 4,860,801</b>

(To Contract Sch 3)

\* From Schedule 8, Column 26

ADJUSTMENTS TO MEDI-CAL CHARGES

Provider Name:  
CALIFORNIA PACIFIC MEDICAL CENTER - ST. LUKE'S HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 2011

Provider NPI:  
1881712933

ANCILLARY CHARGES		REPORTED	ADJUSTMENTS (Adj 20)	AUDITED
50.00	Operating Room	\$ 3,223,467	\$ 379,029	\$ 3,602,496
51.00	Recovery Room			0
52.00	Labor Room and Delivery Room	5,135,484	138,250	5,273,734
53.00	Anesthesiology			0
54.00	Radiology - Diagnostic	659,569	918	660,487
54.04	MRI/CT Scan	842,221	(42,808)	799,413
56.00	Radioisotope	82,709	410	83,119
57.00	Computed Tomography (CT) Scan			0
58.00	Magnetic Resonance Imaging (MRI)			0
59.00	Cardiac Catheterization			0
60.00	Laboratory	3,890,957	397,778	4,288,735
61.00	PBP Clinical Laboratory Services - Program Only			0
62.00	Whole Blood and Packed Red Blood Cells	233,672	19,391	253,063
63.00	Blood Storing, Processing, and Transfusion			0
64.00	Intravenous Therapy			0
65.00	Respiratory Therapy	2,706,412	188,257	2,894,669
66.00	Physical Therapy	258,872	28,582	287,454
67.00	Occupational Therapy			0
68.00	Speech Pathology			0
69.00	Electrocardiology	524,387	64,886	589,273
70.00	Electroencephalography			0
71.00	Medical Supplies Charged to Patients	1,125,639	106,653	1,232,292
72.00	Implantable Devices Charged to Patients	385,104	16,283	401,387
73.00	Drugs Charged to Patients	2,883,021	477,245	3,360,266
74.00	Renal Dialysis	205,590	(14,685)	190,905
75.00	ASC (Non-Distinct Part)			0
76.00	Other Ancillary (Specify)			0
77.00				0
78.00				0
79.00				0
80.00				0
81.00				0
82.00				0
83.00				0
84.00				0
85.00				0
86.00				0
87.00				0
87.01				0
88.00	Rural Health Clinic (RHC)			0
89.00	Federally Qualified Health Center (FQHC)			0
90.00	Clinic			0
90.02	Diabetes Center			0
91.00	Emergency	658,918	70,009	728,927
92.00	Observation Beds			0
93.01				0
93.02				0
93.03				0
93.04				0
93.05				0
<b>TOTAL MEDI-CAL ANCILLARY CHARGES</b>		<b>\$ 22,816,022</b>	<b>\$ 1,830,196</b>	<b>\$ 24,646,218</b>



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

Provider Name:  
Provider Name:

Fiscal Period Ended:  
DECEMBER 31, 2011

Provider NPI:  
1134247281

	REPORTED	AUDITED	DIFFERENCE
<b>COMPUTATION OF DISTINCT PART (DP) NURSING FACILITY PER DIEM</b>			
1. Distinct Part Ancillary Cost (DPNF Sch 3)	\$ 0	\$ 0	\$ 0
2. Distinct Part Routine Cost (DPNF Sch 2)	\$ 20,246,381	\$ 5,560,190	\$ (14,686,191)
3. Total Distinct Part Facility Cost (Lines 1 & 2)	\$ 20,246,381	\$ 5,560,190	\$ (14,686,191)
4. Total Distinct Part Patient Days (Adj 14)	21,232	5,789	(15,443)
5. Average DP Per Diem Cost (Line 3 ÷ Line 4)	\$ 953.58	\$ 960.48	\$ 6.90
<b>DPNF OVERPAYMENTS AND OVERBILLINGS</b>			
6. Medi-Cal Overpayments (Adj 29)	\$ 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)		
<b>GENERAL INFORMATION</b>			
9. Total Licensed Distinct Part Beds (C/R, W/S S-3) (Adj 24)	79	19	(60)
10. Total Licensed Capacity (All levels) (Adj )	228	228	0
11. Total Medi-Cal DP Patient Days (Adj 23)	0	1,539	1,539
<b>CAPITAL RELATED COST</b>			
12. Direct Capital Related Cost	N/A	\$ 0	N/A
13. Indirect Capital Related Cost (DPNF Sch 5)	N/A	\$ 406,880	N/A
14. Total Capital Related Cost (Lines 12 & 13)	N/A	\$ 406,880	N/A
<b>TOTAL SALARY &amp; BENEFITS</b>			
15. Direct Salary & Benefits Expenses	N/A	\$ 2,217,799	N/A
16. Allocated Salary & Benefits (DPNF Sch 5)	N/A	\$ 1,368,162	N/A
17. Total Salary & Benefits Expenses (Lines 15 & 16)	N/A	\$ 3,585,961	N/A

## SUMMARY OF DISTINCT PART FACILITY EXPENSES

Provider Name:  
CALIFORNIA PACIFIC MEDICAL CENTER - ST. LUKE'S HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 2011

Provider NPI:  
1134247281

COL.	COST CENTER DIRECT AND ALLOCATED EXPENSE	REPORTED	AUDITED *	DIFFERENCE
0.00	Distinct Part	\$ 8,221,817	\$ 2,302,408	\$ (5,919,409)
1.00	Capital Related Costs - Buildings and Fixtures	258,450	52,303	(206,147)
2.00	Capital Related Costs - Movable Equipment	259,512	52,510	(207,002)
3.00	Other Capital Related Costs		0	0
3.01			0	0
3.02			0	0
3.03			0	0
3.04			0	0
3.05			0	0
3.06			0	0
3.07			0	0
3.08			0	0
3.09			0	0
4.00	Employee Benefits	2,354,253	656,795	(1,697,458)
5.01			0	0
5.02			0	0
5.03			0	0
5.04			0	0
5.05			0	0
5.06			0	0
5.07			0	0
5.08			0	0
5.00	Administrative and General	3,268,235	812,966	(2,455,269)
6.00	Maintenance and Repairs	688,496	136,181	(552,315)
7.00	Operation of Plant	648,854	128,340	(520,514)
8.00	Laundry and Linen Service	171,443	59,310	(112,133)
9.00	Housekeeping	690,442	136,566	(553,876)
10.00	Dietary	1,541,387	388,910	(1,152,477)
11.00	Cafeteria	370,343	92,125	(278,218)
12.00	Maintenance of Personnel		0	0
13.00	Nursing Administration	638,935	158,827	(480,108)
14.00	Central Services and Supply		0	0
15.00	Pharmacy		0	0
16.00	Medical Records and Library	427,524	108,175	(319,349)
17.00	Social Service	123,527	120,734	(2,793)
18.00	Other General Service (Specify)		0	0
19.00	Nonphysician Anesthetists		0	0
20.00	Nursing School		0	0
21.00	Intern and Residents Service - Salary and Fringes (Approved)		0	0
22.00	Intern and Residents Other Program Costs (Approved)		0	0
23.00	Paramedical Ed. Program (Specify)	583,163	354,040	(229,123)
23.01			0	0
23.02			0	0
101.00	TOTAL DIRECT AND ALLOCATED EXPENSES	\$ 20,246,381	\$ 5,560,190	\$ (14,686,191)

(To DPNF Sch 1)

\* From Schedule 8, line 44.





ALLOCATION OF INDIRECT EXPENSES  
DISTINCT PART NURSING FACILITY

Provider Name:  
CALIFORNIA PACIFIC MEDICAL CENTER - ST. LUKE'S HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 2011

Provider NPI:  
1134247281

COL.	COST CENTER	AUDITED CAP RELATED * (COL 1)	AUDITED SAL & EMP BENEFITS * (COL 2)
1.00	Capital Related Costs - Buildings and Fixtures	\$ 52,303	\$ N/A
2.00	Capital Related Costs - Movable Equipment	52,510	N/A
3.00	Other Capital Related Costs	0	N/A
3.01		0	N/A
3.02		0	N/A
3.03		0	N/A
3.04		0	N/A
3.05		0	N/A
3.06		0	N/A
3.07		0	N/A
3.08		0	N/A
3.09		0	N/A
4.00	Employee Benefits	1,806	654,988
5.01		0	0
5.02		0	0
5.03		0	0
5.04		0	0
5.05		0	0
5.06		0	0
5.07		0	0
5.08		0	0
5.00	Administrative and General	6,368	127,425
6.00	Maintenance and Repairs	13,478	26,913
7.00	Operation of Plant	16,894	39,251
8.00	Laundry and Linen Service	9,664	16,790
9.00	Housekeeping	4,717	68,652
10.00	Dietary	29,115	181,450
11.00	Cafeteria	216	39,934
12.00	Maintenance of Personnel	0	0
13.00	Nursing Administration	6,808	74,019
14.00	Central Services and Supply	0	0
15.00	Pharmacy	0	0
16.00	Medical Records and Library	3,846	43,616
17.00	Social Service	13,875	63,783
18.00	Other General Service (Specify)	0	0
19.00	Nonphysician Anesthetists	0	0
20.00	Nursing School	0	0
21.00	Intern and Residents Service - Salary and Fringes (Approved)	0	0
22.00	Intern and Residents Other Program Costs (Approved)	0	0
23.00	Paramedical Ed. Program (Specify)	195,281	31,339
23.01		0	0
23.02		0	0
101	TOTAL ALLOCATED INDIRECT EXPENSES	\$ 406,880	\$ 1,368,162

\* These amounts include Skilled Nursing Facility expenses, line 44.

(To DPNF SCH 1)

## COMPUTATION OF ADULT SUBACUTE PER DIEM

Provider Name:  
CALIFORNIA PACIFIC MEDICAL CENTER - ST. LUKE'S HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 2011

Provider NPI:  
1740309103

	REPORTED	AUDITED	DIFFERENCE
<b>COMPUTATION OF SUBACUTE PER DIEM</b>			
1. Adult Subacute Ancillary Cost (Adult Subacute Sch 3)	\$ 0	\$ 0	\$ 0
2. Adult Subacute Routine Cost (Adult Subacute Sch 2)	\$ 0	\$ 14,228,284	\$ 14,228,284
3. Total Adult Subacute Facility Cost (Lines 1 & 2)	\$ 0	\$ 14,228,284	\$ 14,228,284
4. Total Adult Subacute Patient Days (Adj 14)	0	15,444	15,444
5. Average Adult Subacute Per Diem Cost (L3 ÷ L4)	\$ 0.00	\$ 921.28	\$ 921.28

**ADULT SUBACUTE OVERPAYMENT & OVERBILLINGS**

6. Medi-Cal Overpayments (Adj 29)	\$ 0	\$ (290,658)	\$ (290,658)
7. Medi-Cal Credit Balances (Adj )	\$ 0	\$ 0	\$ 0
8. MEDI-CAL SETTLEMENT Due Provider (State)	\$ 0	\$ (290,658)	\$ (290,658)
		(To Summary of Findings)	

**GENERAL INFORMATION**

9. Contracted Number of Adult Subacute Beds (Adj 28)	0	60	60
10. Total Licensed Nursing Facility Beds (Adj 28)	0	79	79
11. Total Licensed Capacity (All levels of care)(Adj )	228	228	0
12. Total Medi-Cal Adult Subacute Patient Days (Adj 25)	0	12,697	12,697

**CAPITAL RELATED COST**

13. Direct Capital Related Cost	N/A	\$ 0	N/A
14. Indirect Capital Related Cost (Adult Subacute Sch 5)	N/A	\$ 824,816	N/A
15. Total Capital Related Cost (Lines 13 & 14)	N/A	\$ 824,816	N/A

**TOTAL SALARY & BENEFITS**

16. Direct Salary & Benefits Expenses	N/A	\$ 5,731,811	N/A
17. Alloc Salary & Benefits Expenses (Adult Subacute Sch 5)	N/A	\$ 3,588,087	N/A
18. Total Salary & Benefits Expenses (Lines 16 & 17)	N/A	\$ 9,319,898	N/A

**AUDITED ADULT SUBACUTE COST-VENTILATOR AND NONVENTILATOR**

	AUDITED COSTS (Adj 27)	AUDITED TOTAL DAYS (Adj 26)	AUDITED MEDI-CAL DAYS (Adj 25)
19. Ventilator (Equipment Cost Only)	\$ 4,359	8,002	5,794
20. Nonventilator	N/A	7,442	N/A
21. TOTAL	N/A	15,444	N/A

## SUMMARY OF ADULT SUBACUTE FACILITY EXPENSES

Provider Name:  
CALIFORNIA PACIFIC MEDICAL CENTER - ST. LUKE'S HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 2011

Provider NPI:  
1740309103

COL.	COST CENTER	REPORTED	AUDITED *	DIFFERENCE
	DIRECT AND ALLOCATED EXPENSE			
0.00	Adult Subacute	\$ 0	\$ 5,919,409	\$ 5,919,409
1.00	Capital Related Costs - Buildings and Fixtures	0	206,148	206,148
2.00	Capital Related Costs - Movable Equipment	0	207,002	207,002
3.00	Other Capital Related Costs		0	0
3.01			0	0
3.02			0	0
3.03			0	0
3.04			0	0
3.05			0	0
3.06			0	0
3.07			0	0
3.08			0	0
3.09			0	0
4.00	Employee Benefits	0	1,697,459	1,697,459
5.01			0	0
5.02			0	0
5.03			0	0
5.04			0	0
5.05			0	0
5.06			0	0
5.07			0	0
5.08			0	0
5.00	Administrative and General	0	2,130,580	2,130,580
6.00	Maintenance and Repairs	0	536,750	536,750
7.00	Operation of Plant	0	505,845	505,845
8.00	Laundry and Linen Service	0	108,257	108,257
9.00	Housekeeping	0	538,267	538,267
10.00	Dietary	0	1,117,629	1,117,629
11.00	Cafeteria	0	269,845	269,845
12.00	Maintenance of Personnel		0	0
13.00	Nursing Administration	0	465,663	465,663
14.00	Central Services and Supply		0	0
15.00	Pharmacy		0	0
16.00	Medical Records and Library	0	309,490	309,490
17.00	Social Service		0	0
18.00	Other General Service (Specify)		0	0
19.00	Nonphysician Anesthetists		0	0
20.00	Nursing School		0	0
21.00	Intern and Residents Service - Salary and Fringes (Approved)		0	0
22.00	Intern and Residents Other Program Costs (Approved)		0	0
23.00	Paramedical Ed. Program (Specify)	0	215,939	215,939
23.01			0	0
23.02			0	0
101.00	TOTAL DIRECT AND ALLOCATED EXPENSES	\$ 0	\$ 14,228,284	\$ 14,228,284

(To Adult Subacute Sch 1)

\* From Schedule 8, Line 46.00





**ALLOCATION OF INDIRECT EXPENSES  
ADULT SUBACUTE**

**Provider Name:**  
**CALIFORNIA PACIFIC MEDICAL CENTER - ST. LUKE'S HOSPITAL**

**Fiscal Period Ended:**  
**DECEMBER 31, 2011**

**Provider NPI:**  
**1740309103**

COL.	COST CENTER ALLOCATED EXPENSES	AUDITED CAP RELATED (COL 1)	AUDITED SAL & EMP BENEFITS (COL 2)
1.00	Capital Related Costs - Buildings and Fixtures	\$ 206,148	\$ N/A
2.00	Capital Related Costs - Movable Equipment	207,002	N/A
3.00	Other Capital Related Costs	0	N/A
3.01		0	N/A
3.02		0	N/A
3.03		0	N/A
3.04		0	N/A
3.05		0	N/A
3.06		0	N/A
3.07		0	N/A
3.08		0	N/A
3.09		0	N/A
4.00	Employee Benefits	4,668	1,692,791
5.01		0	0
5.02		0	0
5.03		0	0
5.04		0	0
5.05		0	0
5.06		0	0
5.07		0	0
5.08		0	0
5.00	Administrative and General	16,688	333,948
6.00	Maintenance and Repairs	53,122	106,077
7.00	Operation of Plant	66,585	154,706
8.00	Laundry and Linen Service	17,639	30,647
9.00	Housekeeping	18,591	270,589
10.00	Dietary	83,670	521,440
11.00	Cafeteria	633	116,972
12.00	Maintenance of Personnel	0	0
13.00	Nursing Administration	19,960	217,016
14.00	Central Services and Supply	0	0
15.00	Pharmacy	0	0
16.00	Medical Records and Library	11,003	124,787
17.00	Social Service	0	0
18.00	Other General Service (Specify)	0	0
19.00	Nonphysician Anesthetists	0	0
20.00	Nursing School	0	0
21.00	Intern and Residents Service - Salary and Fringes (Approved)	0	0
22.00	Intern and Residents Other Program Costs (Approved)	0	0
23.00	Paramedical Ed. Program (Specify)	119,108	19,115
23.01		0	0
23.02		0	0
101.00	<b>TOTAL ALLOCATED INDIRECT EXPENSES</b>	<b>\$ 824,816</b>	<b>\$ 3,588,087</b>

(To Adult Subacute Sch 1)











STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.1

Provider Name:

CALIFORNIA PACIFIC MEDICAL CENTER - ST. LUKE'S HOSPITAL

Fiscal Period Ended:

DECEMBER 31, 2011

	TRIAL BALANCE EXPENSES	ALLOC COST 3.09	EMPLOYEE BENEFITS 4.00	ALLOC COST 5.01	ALLOC COST 5.02	ALLOC COST 5.03	ALLOC COST 5.04	ALLOC COST 5.05	ALLOC COST 5.06	ALLOC COST 5.07	ALLOC COST 5.08	ACCUMULATE COST	ADMINIS- TRATIVE & GENERAL 5.00
105.00	Kidney Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
106.00	Heart Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
107.00	Liver Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
108.00	Lung Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
109.00	Pancreas Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
110.00	Intestinal Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
190.00	Gift, Flower, Coffee Shop, and Canteen	0	4,513	0	0	0	0	0	0	0	0	86,352	22,912
191.00	Research	0	0	0	0	0	0	0	0	0	0	0	0
191.04	CPMCRI - Administration	0	53,602	0	0	0	0	0	0	0	0	242,102	64,236
192.00	Physicians' Private Offices	0	0	0	0	0	0	0	0	0	0	774,409	205,472
192.04	Pharmacy-Monteagle	0	0	0	0	0	0	0	0	0	0	69,036	18,317
193.00	Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
193.01	Research	0	0	0	0	0	0	0	0	0	0	191,608	50,839
194.00	Physician Recruiting	0	0	0	0	0	0	0	0	0	0	27,246	7,229
194.01	Marketing	0	33,275	0	0	0	0	0	0	0	0	148,308	39,350
194.04	Business Development	0	0	0	0	0	0	0	0	0	0	6,353	1,686
194.05	Vacant Space	0	0	0	0	0	0	0	0	0	0	107,907	28,631
194.15	Health Centers	0	0	0	0	0	0	0	0	0	0	98,599	26,161
194.26	MMC	0	33,923	0	0	0	0	0	0	0	0	394,959	104,793
194.30	Volunteer Services	0	0	0	0	0	0	0	0	0	0	14,505	3,848
194.33	Health Centers	0	0	0	0	0	0	0	0	0	0	246,717	65,461
	TOTAL	0	16,391,659	0	0	0	0	0	0	0	0	124,828,893	26,175,426





STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.2

Provider Name:

Fiscal Period Ended:

CALIFORNIA PACIFIC MEDICAL CENTER - ST. LUKE'S HOSPITAL

DECEMBER 31, 2011

	TRIAL BALANCE EXPENSES	MAINT & REPAIR 6.00	OPERATION OF PLANT 7.00	LAUNDRY & LINEN 8.00	HOUSEKEEP 9.00	DIETARY 10.00	CAFETERIA 11.00	MAINT OF PERSONNEL 12.00	NURSING ADMIN 13.00	CENTRAL SERVICE & SUPPLY 14.00	PHARMACY 15.00	MEDICAL RECORDS & LIBRARY 16.00	SOCIAL SERVICE 17.00
105.00	Kidney Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
106.00	Heart Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
107.00	Liver Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
108.00	Lung Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
109.00	Pancreas Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
110.00	Intestinal Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
190.00	Gift, Flower, Coffee Shop, and Canteen	20,257	19,091	0	49,988	0	2,576	0	0	0	0	0	0
191.00	Research	0	0	0	0	0	0	0	0	0	0	0	0
191.04	CPMCRI - Administration	96,095	90,562	0	29,993	0	9,284	0	15	0	0	0	0
192.00	Physicians' Private Offices	883,959	833,063	0	0	0	0	0	0	0	0	0	0
192.04	Pharmacy-Monteagle	37,250	35,105	0	0	0	0	0	0	0	0	0	0
193.00	Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
193.01	Research	218,709	206,116	0	0	0	0	0	0	0	0	0	0
194.00	Physician Recruiting	31,095	29,305	0	0	0	0	0	0	0	0	0	6,292
194.01	Marketing	0	0	0	0	0	3,948	0	0	0	0	0	0
194.04	Business Development	7,252	6,834	0	0	0	0	0	0	0	0	0	0
194.05	Vacant Space	123,176	116,084	0	0	0	0	0	0	0	0	0	0
194.15	Health Centers	112,552	106,072	0	0	0	0	0	0	0	0	0	0
194.26	MMC	142,041	133,863	0	114,972	0	7,156	0	0	0	0	0	0
194.30	Volunteer Services	16,564	15,611	0	0	0	0	0	0	0	0	0	0
194.33	Health Centers	281,621	265,406	0	0	0	0	0	0	0	0	0	0
	0												
	TOTAL	<u>8,138,458</u>	<u>6,162,092</u>	<u>522,764</u>	<u>5,568,621</u>	<u>2,446,471</u>	<u>1,727,350</u>	<u>0</u>	<u>1,957,072</u>	<u>2,352,391</u>	<u>2,892,498</u>	<u>2,615,916</u>	<u>352,113</u>





STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.3

Provider Name:

CALIFORNIA PACIFIC MEDICAL CENTER - ST. LUKE'S HOSPITAL

Fiscal Period Ended:

DECEMBER 31, 2011

TRIAL BALANCE EXPENSES	OTHER GEN	NONPHYSICIAN	NURSING	I & R SVC	I&R OTHER	PARAMEDICAL	ALLOC	ALLOC	SUBTOTAL	POST	TOTAL
	SVC (SPECIFIC) 18.00	ANESTHETIST 19.00	SCHOOL 20.00	SAL & BENEFITS 21.00	PROGRAM COSTS 22.00	EDUCATION PROGRAM 23.00	COST 23.01	COST 23.02	24.00	STEP-DOWN ADJUSTMENT 25.00	COST 26.00
105.00 Kidney Acquisition	0	0	0	0	0	0	0	0	0		0
106.00 Heart Acquisition	0	0	0	0	0	0	0	0	0		0
107.00 Liver Acquisition	0	0	0	0	0	0	0	0	0		0
108.00 Lung Acquisition	0	0	0	0	0	0	0	0	0		0
109.00 Pancreas Acquisition	0	0	0	0	0	0	0	0	0		0
110.00 Intestinal Acquisition	0	0	0	0	0	0	0	0	0		0
190.00 Gift, Flower, Coffee Shop, and Canteen	0	0	0	0	0	0	0	0	201,175		201,175
191.00 Research	0	0	0	0	0	0	0	0	0		0
191.04 CPMCRI - Administration	0	0	0	0	0	0	0	0	532,287		532,287
192.00 Physicians' Private Offices	0	0	0	0	0	0	0	0	2,696,903		2,696,903
192.04 Pharmacy-Monteagle	0	0	0	0	0	0	0	0	159,708		159,708
193.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0		0
193.01 Research	0	0	0	0	0	0	0	0	667,271		667,271
194.00 Physician Recruiting	0	0	0	0	0	0	38,292	0	139,458		139,458
194.01 Marketing	0	0	0	0	0	0	0	0	191,607		191,607
194.04 Business Development	0	0	0	0	0	0	0	0	22,125		22,125
194.05 Vacant Space	0	0	0	0	0	0	0	0	375,798		375,798
194.15 Health Centers	0	0	0	0	0	0	0	0	343,384		343,384
194.26 MMC	0	0	0	0	0	0	0	0	897,783		897,783
194.30 Volunteer Services	0	0	0	0	0	0	0	0	50,528		50,528
194.33 Health Centers	0	0	0	0	0	0	0	0	859,205		859,205
TOTAL	0	0	0	98,868	0	898,283	0	0	124,828,893	(101,154)	124,727,739











STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:

CALIFORNIA PACIFIC MEDICAL CENTER - ST. LUKE'S HOSPITAL

Fiscal Period Ended:

DECEMBER 31, 2011

	EMP BENE (GROSS SALARIES) 4.00 (Adj 6)	STAT 5.01	STAT 5.02	STAT 5.03	STAT 5.04	STAT 5.05	STAT 5.06	STAT 5.07	STAT 5.08	RECON- CILIATION	ADM & GEN (ACCUM COST) 5.00	MANT & REPAIRS (SQ FT) 6.00 (Adj 4)
105.00 Kidney Acquisition											0	
106.00 Heart Acquisition											0	
107.00 Liver Acquisition											0	
108.00 Lung Acquisition											0	
109.00 Pancreas Acquisition											0	
110.00 Intestinal Acquisition											0	
190.00 Gift, Flower, Coffee Shop, and Canteen	15,239										86,352	757
191.00 Research											0	
191.04 CPMCRI - Administration	180,998										242,102	3,591
192.00 Physicians' Private Offices											774,409	33,033
192.04 Pharmacy-Monteagle											69,036	1,392
193.00 Nonpaid Workers											0	
193.01 Research											191,608	8,173
194.00 Physician Recruiting											27,246	1,162
194.01 Marketing	112,361										148,308	
194.04 Business Development											6,353	271
194.05 Vacant Space											107,907	4,603
194.15 Health Centers											98,599	4,206
194.26 MMC	114,547										394,959	5,308
194.30 Volunteer Services											14,505	619
194.33 Health Centers											246,717	10,524
TOTAL	55,349,715	0	0	0	0	0	0	0	0		98,653,467	304,129
COST TO BE ALLOCATED	16,391,659	0	0	0	0	0	0	0	0		26,175,426	8,138,458
UNIT COST MULTIPLIER - SCH 8	0.296147	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000		0.265327	26.759888

Provider Name:

CALIFORNIA PACIFIC MEDICAL CENTER - ST. LUKE'S HOSPITAL

Fiscal Period Ended:

DECEMBER 31, 2011

	OPER PLANT (SQ FT) 7.00 (Adj 4)	LAUNDRY & LINEN (LB LNDRY) 8.00 (Adj 7)	HOUSE-KEEPING (Hour) 9.00 (Adj 8)	DIETARY (MEALS SERVED) 10.00 (Adj 9)	CAFETERIA (Productive Hours) 11.00 (Adj 10)	MANT OF PERSONNEL 12.00	NURSING ADMIN (NURSE HR) 13.00 (Adj 11)	CENT SERV & SUPPLY (COST REQUIS) 14.00	PHARMACY (COST REQUIS) 15.00	MED REC (GROSS CHARGES) 16.00 (Adj 12)	SOC SERV (TIME SPENT) 17.00	OTHER SVC 18.00
<b>GENERAL SERVICE COST CENTERS</b>												
1.00	Capital Related Costs - Buildings and Fixtures											
2.00	Capital Related Costs - Movable Equipment											
3.00	Other Capital Related Costs											
3.01												
3.02												
3.03												
3.04												
3.05												
3.06												
3.07												
3.08												
3.09												
4.00	Employee Benefits											
5.01												
5.02												
5.03												
5.04												
5.05												
5.06												
5.07												
5.08												
5.00	Administrative and General											
6.00	Maintenance and Repairs											
7.00	Operation of Plant											
8.00	Laundry and Linen Service 2,274											
9.00	Housekeeping 3,608											
10.00	Dietary 9,362 720											
11.00	Cafeteria 480											
12.00	Maintenance of Personnel											
13.00	Nursing Administration 1,980 1,200 10,553											
14.00	Central Services and Supply 3,508 1,700 23,135 14,563											
15.00	Pharmacy 1,200 31,703											
16.00	Medical Records and Library 4,899 1,450 23,171											
17.00	Social Service 499 500 2,496											
18.00	Other General Service (Specify)											
19.00	Nonphysician Anesthetists											
20.00	Nursing School											
21.00	Intern and Residents Service - Salary and Fringes (Approved)											
22.00	Intern and Residents Other Program Costs (Approved)											
23.00	Paramedical Ed. Program (Specify) 2,347 1,000											
23.01												
23.02												
<b>INPATIENT ROUTINE COST CENTERS</b>												
30.00	Adults and Pediatrics (Gen Routine) 34,515 128,254 23,020 35,926 176,427 170,666 75,654,118 21,745											
31.00	Intensive Care Unit 7,792 37,657 3,970 3,814 42,840 42,251 21,536,638 4,005											
32.00	Coronary Care Unit											
33.00	Burn Intensive Care Unit											
34.00	Surgical Intensive Care Unit											
35.00	Neonatal Intensive Care 2,894 1,120 5,302 5,077 1,729,233 420											
40.00	Subprovider - IPF											
41.00	Subprovider - IRF											
42.00	Subprovider (Specify)											
43.00	Nursery 195 4,542 1,680 9,586 9,180 3,333,290 4,590											
44.00	Skilled Nursing Facility 5,089 90,786 2,732 16,443 42,885 42,286 21,970,848 21,300											
45.00	Nursing Facility											
46.00	Adult Subacute Care Unit 20,058 165,709 10,768 47,253 125,615 123,978 62,859,019											
47.00												



STATE OF CALIFORNIA

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

SCHEDULE 9.2

Provider Name:

CALIFORNIA PACIFIC MEDICAL CENTER - ST. LUKE'S HOSPITAL

Fiscal Period Ended:

DECEMBER 31, 2011

	OPER PLANT (SQ FT) 7.00 (Adj 4)	LAUNDRY & LINEN (LB LNDRY) 8.00 (Adj 7)	HOUSE-KEEPING (Hour) 9.00 (Adj 8)	DIETARY (MEALS SERVED) 10.00 (Adj 9)	CAFETERIA (Productive Hours) 11.00 (Adj 10)	MANT OF PERSONNEL 12.00	NURSING ADMIN (NURSE HR) 13.00 (Adj 11)	CENT SERV & SUPPLY (CSTD REQUIS) 14.00	PHARMACY (COST REQUIS) 15.00	MED REC (GROSS CHARGES) 16.00 (Adj 12)	SOC SERV (TIME SPENT) 17.00	OTHER SVC 18.00
105.00 Kidney Acquisition												
106.00 Heart Acquisition												
107.00 Liver Acquisition												
108.00 Lung Acquisition												
109.00 Pancreas Acquisition												
110.00 Intestinal Acquisition												
190.00 Gift, Flower, Coffee Shop, and Canteen	757		1,000		1,199							
191.00 Research												
191.04 CPMCRI - Administration	3,591		600		4,322		4					
192.00 Physicians' Private Offices	33,033											
192.04 Pharmacy-Monteagle	1,392											
193.00 Nonpaid Workers												
193.01 Research	8,173											
194.00 Physician Recruiting	1,162										1,110	
194.01 Marketing					1,838							
194.04 Business Development	271											
194.05 Vacant Space	4,603											
194.15 Health Centers	4,206											
194.26 MMC	5,308		2,300		3,331							
194.30 Volunteer Services	619											
194.33 Health Centers	10,524											
TOTAL	244,342	800,198	111,400	103,436	804,095	0	521,050	4,830,782	2,686,811	531,305,580	62,120	0
COST TO BE ALLOCATED	6,162,092	522,764	5,568,621	2,446,471	1,727,350	0	1,957,072	2,352,391	2,892,498	2,615,917	352,113	0
UNIT COST MULTIPLIER - SCH 8	25.219127	0.653293	49.987621	23.652028	2.148192	0.000000	3.756015	0.486959	1.076554	0.004924	5.668265	0.000000

Provider Name:

CALIFORNIA PACIFIC MEDICAL CENTER - ST. LUKE'S HOSPITAL

Fiscal Period Ended:

DECEMBER 31, 2011

NONPHYSICIAN ANE	NURSING SCHOOL	I&R SVC&SAL (ASG TIME)	I&R OTHER PROG (ASG TIME)	PARAMEDICAL ED. PROG (Pastoral Care Visit)	STAT	STAT
19.00	20.00	21.00	22.00	23.00 (Adj 13)	23.01	23.02

**GENERAL SERVICE COST CENTERS**

- 1.00 Capital Related Costs - Buildings and Fixtures
- 2.00 Capital Related Costs - Movable Equipment
- 3.00 Other Capital Related Costs
- 3.01
- 3.02
- 3.03
- 3.04
- 3.05
- 3.06
- 3.07
- 3.08
- 3.09
- 4.00 Employee Benefits
- 5.01
- 5.02
- 5.03
- 5.04
- 5.05
- 5.06
- 5.07
- 5.08
- 5.00 Administrative and General
- 6.00 Maintenance and Repairs
- 7.00 Operation of Plant
- 8.00 Laundry and Linen Service
- 9.00 Housekeeping
- 10.00 Dietary
- 11.00 Cafeteria
- 12.00 Maintenance of Personnel
- 13.00 Nursing Administration
- 14.00 Central Services and Supply
- 15.00 Pharmacy
- 16.00 Medical Records and Library
- 17.00 Social Service
- 18.00 Other General Service (Specify)
- 19.00 Nonphysician Anesthetists
- 20.00 Nursing School
- 21.00 Intern and Residents Service - Salary and Fringes (Approved)
- 22.00 Intern and Residents Other Program Costs (Approved)
- 23.00 Paramedical Ed. Program (Specify)
- 23.01
- 23.02

**INPATIENT ROUTINE COST CENTERS**

- 30.00 Adults and Pediatrics (Gen Routine) 303
- 31.00 Intensive Care Unit 10
- 32.00 Coronary Care Unit
- 33.00 Burn Intensive Care Unit
- 34.00 Surgical Intensive Care Unit
- 35.00 Neonatal Intensive Care
- 40.00 Subprovider - IPF
- 41.00 Subprovider - IRF
- 42.00 Subprovider (Specify)
- 43.00 Nursery
- 44.00 Skilled Nursing Facility 564
- 45.00 Nursing Facility
- 46.00 Adult Subacute Care Unit 344
- 47.00

Provider Name:

CALIFORNIA PACIFIC MEDICAL CENTER - ST. LUKE'S HOSPITAL

Fiscal Period Ended:

DECEMBER 31, 2011

	NONPHY- SICIAN ANE	NURSING SCHOOL	I&R SVC&SAL (ASG TIME)	I&R OTHER PROG (ASG TIME)	PARAMEDICAL ED. PROG (Pastoral Care Visit) (Adj 13)	STAT	STAT
	19.00	20.00	21.00	22.00	23.00	23.01	23.02
<b>ANCILLARY COST CENTERS</b>							
50.00	Operating Room					51	
51.00	Recovery Room						
52.00	Labor Room and Delivery Room					93	
53.00	Anesthesiology						
54.00	Radiology - Diagnostic						
54.04	MRI/CT Scan						
56.00	Radioisotope						
57.00	Computed Tomography (CT) Scan						
58.00	Magnetic Resonance Imaging (MRI)						
59.00	Cardiac Catheterization						
60.00	Laboratory						
61.00	PBP Clinical Laboratory Services - Program Only						
62.00	Whole Blood and Packed Red Blood Cells						
63.00	Blood Storing, Processing, and Transfusion						
64.00	Intravenous Therapy						
65.00	Respiratory Therapy						
66.00	Physical Therapy						
67.00	Occupational Therapy						
68.00	Speech Pathology						
69.00	Electrocardiology		100	100			
70.00	Electroencephalography						
71.00	Medical Supplies Charged to Patients						
72.00	Implantable Devices Charged to Patients						
73.00	Drugs Charged to Patients						
74.00	Renal Dialysis						
75.00	ASC (Non-Distinct Part)						
76.00	Other Ancillary (Specify)						
77.00							
78.00							
79.00							
80.00							
81.00							
82.00							
83.00							
84.00							
85.00							
86.00							
87.00							
87.01							
88.00	Rural Health Clinic (RHC)						
89.00	Federally Qualified Health Center (FQHC)						
90.00	Clinic						
90.02	Diabetes Center						
91.00	Emergency					5	
92.00	Observation Beds						
93.01							
93.02							
93.03							
93.04							
93.05							
<b>NONREIMBURSABLE COST CENTERS</b>							
94.00	Home Program Dialysis						
95.00	Ambulance Services						
96.00	Durable Medical Equipment - Rented						
97.00	Durable Medical Equipment - Sold						
98.00	Other Reimbursable (Specify)						
99.00	Outpatient Rehabilitation Provider (Specify)						
100.00	Intern-Resident Service (Not appvd. tchnlg. prgm.)						
101.00	Home Health Agency						

STATE OF CALIFORNIA

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

SCHEDULE 9.3

Provider Name:

CALIFORNIA PACIFIC MEDICAL CENTER - ST. LUKE'S HOSPITAL

Fiscal Period Ended:

DECEMBER 31, 2011

	NONPHY- SICIAN ANE	NURSING SCHOOL	I&R SVC&SAL (ASG TIME)	I&R OTHER PROG (ASG TIME)	PARAMEDICAL ED. PROG (Pastoral Care Visit) (Adj 13)	STAT	STAT
	19.00	20.00	21.00	22.00	23.00	23.01	23.02
105.00	Kidney Acquisition						
106.00	Heart Acquisition						
107.00	Liver Acquisition						
108.00	Lung Acquisition						
109.00	Pancreas Acquisition						
110.00	Intestinal Acquisition						
190.00	Gift, Flower, Coffee Shop, and Canteen						
191.00	Research						
191.04	CPMCRI - Administration						
192.00	Physicians' Private Offices						
192.04	Pharmacy-Monteagle						
193.00	Nonpaid Workers						
193.01	Research						
194.00	Physician Recruiting				61		
194.01	Marketing						
194.04	Business Development						
194.05	Vacant Space						
194.15	Health Centers						
194.26	MMC						
194.30	Volunteer Services						
194.33	Health Centers						
TOTAL	0	0	100	100	1,431	0	0
COST TO BE ALLOCATED	0	0	98,868	0	898,283	0	0
UNIT COST MULTIPLIER - SCH 8	0.000000	0.000000	988.675884	0.000000	627.730731	0.000000	0.000000

## TRIAL BALANCE OF EXPENSES

Provider Name:  
CALIFORNIA PACIFIC MEDICAL CENTER - ST. LUKE'S HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 2011

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	<b>GENERAL SERVICE COST CENTERS</b>			
1.00	Capital Related Costs - Buildings and Fixtures	\$ 3,346,758	\$ 0	\$ 3,346,758
2.00	Capital Related Costs - Movable Equipment	4,287,338	0	4,287,338
3.00	Other Capital Related Costs		0	0
3.01			0	0
3.02			0	0
3.03			0	0
3.04			0	0
3.05			0	0
3.06			0	0
3.07			0	0
3.08			0	0
3.09			0	0
4.00	Employee Benefits	16,346,579	0	16,346,579
5.01			0	0
5.02			0	0
5.03			0	0
5.04			0	0
5.05			0	0
5.06			0	0
5.07			0	0
5.08			0	0
5.00	Administrative and General	27,922,261	(2,887,273)	25,034,988
6.00	Maintenance and Repairs	5,334,089	0	5,334,089
7.00	Operation of Plant	2,636,853	0	2,636,853
8.00	Laundry and Linen Service	224,821	0	224,821
9.00	Housekeeping	3,503,523	0	3,503,523
10.00	Dietary	1,183,614	0	1,183,614
11.00	Cafeteria	1,190,547	0	1,190,547
12.00	Maintenance of Personnel		0	0
13.00	Nursing Administration	1,153,309	0	1,153,309
14.00	Central Services and Supply	1,265,575	0	1,265,575
15.00	Pharmacy	1,638,926	0	1,638,926
16.00	Medical Records and Library	1,516,100	0	1,516,100
17.00	Social Service	162,341	0	162,341
18.00	Other General Service (Specify)		0	0
19.00	Nonphysician Anesthetists		0	0
20.00	Nursing School		0	0
21.00	Intern and Residents Service - Salary and Fringes (Approved)	78,136	0	78,136
22.00	Intern and Residents Other Program Costs (Approved)		0	0
23.00	Paramedical Ed. Program (Specify)	95,455	0	95,455
23.01			0	0
23.02			0	0
	<b>INPATIENT ROUTINE COST CENTERS</b>			
30.00	Adults and Pediatrics (Gen Routine)	12,429,120	0	12,429,120
31.00	Intensive Care Unit	3,921,907	0	3,921,907
32.00	Coronary Care Unit		0	0
33.00	Burn Intensive Care Unit		0	0
34.00	Surgical Intensive Care Unit		0	0
35.00	Neonatal Intensive Care	418,372	0	418,372
40.00	Subprovider - IPF		0	0
41.00	Subprovider - IRF		0	0
42.00	Subprovider (Specify)		0	0
43.00	Nursery	756,442	0	756,442
44.00	Skilled Nursing Facility	8,221,817	(5,919,409)	2,302,408
45.00	Nursing Facility		0	0
46.00	Adult Subacute Care Unit	0	5,919,409	5,919,409
47.00			0	0

## TRIAL BALANCE OF EXPENSES

Provider Name:  
CALIFORNIA PACIFIC MEDICAL CENTER - ST. LUKE'S HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 2011

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	<b>ANCILLARY COST CENTERS</b>			
50.00	Operating Room	\$ 5,038,811	\$ 0	\$ 5,038,811
51.00	Recovery Room		0	0
52.00	Labor Room and Delivery Room	885,208	0	885,208
53.00	Anesthesiology		0	0
54.00	Radiology - Diagnostic	2,193,849	0	2,193,849
54.04	MRI/CT Scan	1,194,460	0	1,194,460
56.00	Radioisotope	164,055	0	164,055
57.00	Computed Tomography (CT) Scan		0	0
58.00	Magnetic Resonance Imaging (MRI)		0	0
59.00	Cardiac Catheterization	322,602	0	322,602
60.00	Laboratory	2,901,586	0	2,901,586
61.00	PBP Clinical Laboratory Services - Program Only		0	0
62.00	Whole Blood and Packed Red Blood Cells	586,665	0	586,665
63.00	Blood Storing, Processing, and Transfusion		0	0
64.00	Intravenous Therapy		0	0
65.00	Respiratory Therapy	1,911,251	0	1,911,251
66.00	Physical Therapy	880,574	0	880,574
67.00	Occupational Therapy		0	0
68.00	Speech Pathology		0	0
69.00	Electrocardiology	101,755	0	101,755
70.00	Electroencephalography	2,815	0	2,815
71.00	Medical Supplies Charged to Patients	3,417,012	0	3,417,012
72.00	Implantable Devices Charged to Patients	1,427,572	0	1,427,572
73.00	Drugs Charged to Patients	2,727,009	0	2,727,009
74.00	Renal Dialysis	402,188	0	402,188
75.00	ASC (Non-Distinct Part)		0	0
76.00	Other Ancillary (Specify)		0	0
77.00			0	0
78.00			0	0
79.00			0	0
80.00			0	0
81.00			0	0
82.00			0	0
83.00			0	0
84.00			0	0
85.00			0	0
86.00			0	0
87.00			0	0
87.01			0	0
88.00	Rural Health Clinic (RHC)		0	0
89.00	Federally Qualified Health Center (FQHC)		0	0
90.00	Clinic	517,430	0	517,430
90.02	Diabetes Center	340,657	0	340,657
91.00	Emergency	4,752,982	0	4,752,982
92.00	Observation Beds		0	0
93.01			0	0
93.02			0	0
93.03			0	0
93.04			0	0
93.05			0	0
	<b>SUBTOTAL</b>	\$ 127,402,364	\$ (2,887,273)	\$ 124,515,091
	<b>NONREIMBURSABLE COST CENTERS</b>			
94.00	Home Program Dialysis		0	0
95.00	Ambulance Services		0	0
96.00	Durable Medical Equipment - Rented		0	0
97.00	Durable Medical Equipment - Sold		0	0

## TRIAL BALANCE OF EXPENSES

Provider Name:  
CALIFORNIA PACIFIC MEDICAL CENTER - ST. LUKE'S HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 2011

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
98.00	Other Reimbursable (Specify)		0	0
99.00	Outpatient Rehabilitation Provider (Specify)		0	0
100.00	Intern-Resident Service (Not appvd. tchng. prgm.)		0	0
101.00	Home Health Agency		0	0
105.00	Kidney Acquisition		0	0
106.00	Heart Acquisition		0	0
107.00	Liver Acquisition		0	0
108.00	Lung Acquisition		0	0
109.00	Pancreas Acquisition		0	0
110.00	Intestinal Acquisition		0	0
190.00	Gift, Flower, Coffee Shop, and Canteen	26,784	0	26,784
191.00	Research		0	0
191.04	CPMCRI - Administration	(101,024)	0	(101,024)
192.00	Physicians' Private Offices		0	0
192.04	Pharmacy-Monteagle	36,407	0	36,407
193.00	Nonpaid Workers		0	0
193.01	Research		0	0
194.00	Physician Recruiting		0	0
194.01	Marketing	115,033	0	115,033
194.04	Business Development		0	0
194.05	Vacant Space		0	0
194.15	Health Centers		0	0
194.26	MMC	236,602	0	236,602
194.30	Volunteer Services		0	0
194.33	Health Centers		0	0
	SUBTOTAL	\$ 313,802	\$ 0	\$ 313,802
200	TOTAL	\$ 127,716,166	\$ (2,887,273)	\$ 124,828,893

(To Schedule 8)





Provider Name:  
CALIFORNIA PACIFIC MEDICAL CENTER - ST. LUKE'S HOSPITAL

Page 1  
Fiscal Period Ended:  
DECEMBER 31, 2011

	TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ							
105.00 Kidney Acquisition	0											
106.00 Heart Acquisition	0											
107.00 Liver Acquisition	0											
108.00 Lung Acquisition	0											
109.00 Pancreas Acquisition	0											
110.00 Intestinal Acquisition	0											
190.00 Gift, Flower, Coffee Shop, and Canteen	0											
191.00 Research	0											
191.04 CPMCRI - Administration	0											
192.00 Physicians' Private Offices	0											
192.04 Pharmacy-Monteagle	0											
193.00 Nonpaid Workers	0											
193.01 Research	0											
194.00 Physician Recruiting	0											
194.01 Marketing	0											
194.04 Business Development	0											
194.05 Vacant Space	0											
194.15 Health Centers	0											
194.26 MMC	0											
194.30 Volunteer Services	0											
194.33 Health Centers	0											
101.00 TOTAL	<u>(\$2,887,273)</u>	<u>0</u>	<u>0</u>	<u>(2,887,273)</u>	<u>0</u>							

(To Sch 10)

Provider Name			Fiscal Period				Provider NPI		Adjustments	
CALIFORNIA PACIFIC MEDICAL CENTER - ST. LUKE'S HOSPITAL			JANUARY 1, 2011 THROUGH DECEMBER 31, 2011				1881712933		29	
Report References										
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
		Work Sheet	Part	Title	Line	Col.				
<b><u>RECLASSIFICATIONS OF REPORTED COSTS</u></b>										
1	10A	A			44.00	7	Skilled Nursing Facility	\$8,221,817	(\$6,350,876)	\$1,870,941 *
	10A	A			46.00	7	Adult Subacute Care Unit	0	6,350,876	6,350,876 *
							To reclassify Adult Subacute Care Unit expenses from Skilled Nursing Facility to agree with the provider's general ledger and for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			
2	10A	A			44.00	7	Skilled Nursing Facility	* \$1,870,941	\$431,467	\$2,302,408
	10A	A			46.00	7	Adult Subacute Care Unit	* 6,350,876	(431,467)	5,919,409
							To adjust the provider's reclassifications of chargeable drugs and chargeable medical supplies to agree with the provider's work papers and in conjunction with adjustment number 1. 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 NPI		Adjustments
CALIFORNIA PACIFIC MEDICAL CENTER - ST. LUKE'S HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1881712933		29
Report References							Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report									
		Work Sheet	Part	Title	Line	Col.					
<b><u>ADJUSTMENT TO REPORTED COSTS</u></b>											
3	10A	A			5.00	7	Administrative and General To adjust the reported home office costs to agree with the audited Sutter Health and Sutter West Bay Region home office cost reports. CMS Pub. 15-1, Sections 2150.2 and 2304	\$27,922,261	(\$2,887,273)	\$25,034,988	

Provider Name							Fiscal Period		Provider NPI		Adjustments
CALIFORNIA PACIFIC MEDICAL CENTER - ST. LUKE'S HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1881712933		29
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Audit Report	Cost Report									
		Work Sheet	Part	Title	Line	Col.					
<b>ADJUSTMENTS TO REPORTED STATISTICS</b>											
4	9	B-1			44.00	1, 6, 7	Skilled Nursing Facility (Square Feet)	25,147	(20,058)	5,089	
	9	B-1			46.00	1, 6, 7	Adult Subacute Care Unit	0	20,058	20,058	
5	9	B-1			44.00	2	Skilled Nursing Facility (Dollar Value)	151,447	(\$120,803)	30,644	
	9	B-1			46.00	2	Adult Subacute Care Unit	0	120,803	120,803	
6	9	B-1			44.00	4	Skilled Nursing Facility (Gross Salaries)	7,949,610	(5,731,811)	2,217,799	
	9	B-1			46.00	4	Adult Subacute Care Unit	0	5,731,811	5,731,811	
7	9	B-1			44.00	8	Skilled Nursing Facility (Pounds of Laundry)	256,495	(165,709)	90,786	
	9	B-1			46.00	8	Adult Subacute Care Unit	0	165,709	165,709	
8	9	B-1			44.00	9	Skilled Nursing Facility (Hours of Service)	13,500	(10,768)	2,732	
	9	B-1			46.00	9	Adult Subacute Care Unit	0	10,768	10,768	
9	9	B-1			44.00	10	Skilled Nursing Facility (Meals Served)	63,696	(47,253)	16,443	
	9	B-1			46.00	10	Adult Subacute Care Unit	0	47,253	47,253	
10	9	B-1			44.00	11	Skilled Nursing Facility (Productive Hours)	168,500	(125,615)	42,885	
	9	B-1			46.00	11	Adult Subacute Care Unit	0	125,615	125,615	
11	9	B-1			44.00	13	Skilled Nursing Facility (Direct Nursing Hours)	166,264	(123,978)	42,286	
	9	B-1			46.00	13	Adult Subacute Care Unit	0	123,978	123,978	
12	9	B-1			44.00	16	Skilled Nursing Facility (Gross Charges)	84,829,867	(62,859,019)	21,970,848	
	9	B-1			46.00	16	Adult Subacute Care Unit	0	62,859,019	62,859,019	
13	9	B-1			44.00	23	Skilled Nursing Facility (Pastoral Care Visit)	908	(344)	564	
	9	B-1			46.00	23	Adult Subacute Care Unit	0	344	344	
To reclassify the cost allocation statistics pertaining to the Adult Subacute Care Unit to agree with the provider's workpapers and in conjunction with adjustment numbers 1 and 2. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306											

Provider Name							Fiscal Period	Provider NPI		Adjustments
CALIFORNIA PACIFIC MEDICAL CENTER - ST. LUKE'S HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1881712933		29
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report								
		Work Sheet	Part	Title	Line	Col.				
<b><u>ADJUSTMENT TO REPORTED PATIENT DAYS</u></b>										
14	DPNF 1	S-3	I		19.00	8	Total Distinct Part Patient Days	21,232	(15,443)	5,789
	Subacute 1	S-3	I		20.00	8	Total Adult Subacute Patient Days	0	15,444	15,444
							To adjust total patient days to agree with the provider's Patient Census reports, and to reclassify Adult Subacute Care days from Skilled Nursing Facility and in conjunction with adjustment numbers 1 through 12. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2205 and 2304			

Provider Name			Fiscal Period				Provider NPI		Adjustments	
CALIFORNIA PACIFIC MEDICAL CENTER - ST. LUKE'S HOSPITAL			JANUARY 1, 2011 THROUGH DECEMBER 31, 2011				1881712933		29	
Report References										
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
		Work Sheet	Part	Title	Line	Col.				
<b>ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT</b>										
15	4A	Not Reported					Medi-Cal Administrative Days	0	245	245
	4A	Not Reported					Medi-Cal Administrative Rate	\$0.00	\$346.60	\$346.60
16	6	D-3		XIX	54.00	2	Medi-Cal Ancillary Charges - Radiology - Diagnostic	\$7,351	\$322	\$7,673
	6	D-3		XIX	54.04	2	Medi-Cal Ancillary Charges - MRI/CT Scan	322	(322)	0
	6	D-3		XIX	60.00	2	Medi-Cal Ancillary Charges - Laboratory	52,631	432	53,063
	6	D-3		XIX	66.00	2	Medi-Cal Ancillary Charges - Physical Therapy	16,648	400	17,048
	6	D-3		XIX	73.00	2	Medi-Cal Ancillary Charges - Drugs Charged to Patients	104,031	3,767	107,798
	6	D-3		XIX	200.00	2	Medi-Cal Ancillary Charges - Total	180,983	4,599	185,582
17	2	E-3	VII	XIX	8.00	1	Medi-Cal Routine Service Charges	\$1,160,184	\$35,902	\$1,196,086
	2	E-3	VII	XIX	9.00	1	Medi-Cal Ancillary Service Charges	180,983	4,599	185,582
18	3	E-3	VII	XIX	33.00	1	Medi-Cal Coinsurance	\$0	\$1,634	\$1,634
	1	E-3	VII	XIX	37.00	1	Medi-Cal Routine Reimbursement	83,249	(83,249)	0
	1	E-3	VII	XIX	41.00	1	Medi-Cal Interim Payments	142,292	1,903	144,195
To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through December 31, 2012 Report Date: January 30, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Sections 51173, 51511, 51541, and 51542										

Provider Name							Fiscal Period			Provider NPI		Adjustments
CALIFORNIA PACIFIC MEDICAL CENTER - ST. LUKE'S HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1881712933		29
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
<b>ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - CONTRACT</b>												
19	Contract 4	D-1		V	9.00	1	Medi-Cal Days - Adults and Pediatrics	2,340	235	2,575		
	Contract 4A	D-1		V	42.00	4	Medi-Cal Days - Nursery	678	26	704		
	Contract 4A	D-1		V	43.00	4	Medi-Cal Days - Intensive Care Unit	330	33	363		
	Contract 4A	D-1		V	47.00	4	Medi-Cal Days - Neonatal Intensive Care Unit	120	6	126		
20	Contract 6	D-3		V	50.00	2	Medi-Cal Ancillary Charges - Operating Room	\$3,223,467	\$379,029	\$3,602,496		
	Contract 6	D-3		V	52.00	2	Medi-Cal Ancillary Charges - Labor Room and Delivery Room	5,135,484	138,250	5,273,734		
	Contract 6	D-3		V	54.00	2	Medi-Cal Ancillary Charges - Radiology - Diagnostic	659,569	918	660,487		
	Contract 6	D-3		V	54.04	2	Medi-Cal Ancillary Charges - MRI/CT Scan	842,221	(42,808)	799,413		
	Contract 6	D-3		V	56.00	2	Medi-Cal Ancillary Charges - Radioisotope	82,709	410	83,119		
	Contract 6	D-3		V	60.00	2	Medi-Cal Ancillary Charges - Laboratory	3,890,957	397,778	4,288,735		
	Contract 6	D-3		V	62.00	2	Medi-Cal Ancillary Charges - Whole Blood and Packed Red Blood Cells	233,672	19,391	253,063		
	Contract 6	D-3		V	65.00	2	Medi-Cal Ancillary Charges - Respiratory Therapy	2,706,412	188,257	2,894,669		
	Contract 6	D-3		V	66.00	2	Medi-Cal Ancillary Charges - Physical Therapy	258,872	28,582	287,454		
	Contract 6	D-3		V	69.00	2	Medi-Cal Ancillary Charges - Electrocardiology	524,387	64,886	589,273		
	Contract 6	D-3		V	71.00	2	Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients	1,125,639	106,653	1,232,292		
	Contract 6	D-3		V	72.00	2	Medi-Cal Ancillary Charges - Implantable Devices Charged to Patients	385,104	16,283	401,387		
	Contract 6	D-3		V	73.00	2	Medi-Cal Ancillary Charges - Drugs Charged to Patients	2,883,021	477,245	3,360,266		
	Contract 6	D-3		V	74.00	2	Medi-Cal Ancillary Charges - Renal Dialysis	205,590	(14,685)	190,905		
	Contract 6	D-3		V	91.00	2	Medi-Cal Ancillary Charges - Emergency	658,918	70,009	728,927		
	Contract 6	D-3		V	200.00	2	Medi-Cal Ancillary Charges - Total	22,816,022	1,830,196	24,646,218		
21	Contract 2	E-3	VII	V	8.00	1	Medi-Cal Routine Service Charges	\$17,463,961	\$1,712,339	\$19,176,300		
	Contract 2	E-3	VII	V	9.00	1	Medi-Cal Ancillary Service Charges	22,816,022	1,830,196	24,646,218		
22	Contract 3	E-3	VII	V	32.00	1	Medi-Cal Deductibles	\$0	\$1,854	\$1,854		
	Contract 3	E-3	VII	V	33.00	1	Medi-Cal Coinsurance	0	99,664	99,664		
To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through December 31, 2012 Report Date: January 30, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408												

Provider Name			Fiscal Period				Provider NPI		Adjustments	
CALIFORNIA PACIFIC MEDICAL CENTER - ST. LUKE'S HOSPITAL			JANUARY 1, 2011 THROUGH DECEMBER 31, 2011				1881712933		29	
Report References										
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
		Work Sheet	Part	Title	Line	Col.				
<b>ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - DISTINCT PART NURSING FACILITY</b>										
23	DPNF 1	Not Reported					Total Medi-Cal DP Patient Days To adjust Medi-Cal Distinct Part Patient Days to agree with the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through February 4, 2013 Report Date: February 5, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541	0	1,539	1,539
24	DPNF 1	S-3	I		19.00	2	Total Available Distinct Part Beds To adjust the reported total available Distinct Part Beds to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	79	(60)	19

Provider Name			Fiscal Period				Provider NPI		Adjustments	
CALIFORNIA PACIFIC MEDICAL CENTER - ST. LUKE'S HOSPITAL			JANUARY 1, 2011 THROUGH DECEMBER 31, 2011				1881712933		29	
Report References										
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
		Work Sheet	Part	Title	Line	Col.				
<b>ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - ADULT SUBACUTE CARE UNIT</b>										
25	Subacute 1	Not Reported					Medi-Cal Adult Subacute Days - Ventilator	0	5,794	5,794
	Subacute 1	Not Reported					Total Medi-Cal Adult Subacute Days	0	12,697	12,697
							To reflect Medi-Cal adult subacute patient days and Medi-Cal adult subacute ventilator patient days to agree with the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through February 4, 2013 Report Date: February 5, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541			
26	Subacute 1	Not Reported					Total Adult Subacute Days - Ventilator	0	8,002	8,002
	Subacute 1	Not Reported					Total Adult Subacute Days - Nonventilator	0	7,442	7,442
	Subacute 1	Not Reported					Total Adult Subacute Days	0	15,444	15,444
							To reflect total adult subacute patient days and to include total ventilator and nonventilator patient days in the audit report lines 19, 20 and 21. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			
27	Subacute 1	Not Reported					Ventilator Equipment Cost	\$0	\$4,359	\$4,359
							To reflect adult subacute ventilator equipment cost in the audit report. 42 CFR 413.24 and 413.24 CMS Pub. 15-1, Section 2300 and 2304			
28	Subacute 1	Not Reported					Contracted Number of Adult Subacute Beds	0	60	60
	Subacute 1	Not Reported					Total Licensed Nursing Facility Beds	0	79	79
							To include the contracted number of Adult Subacute beds and total licensed nursing facility beds to agree with the provider's records and facility license. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			

Provider Name			Fiscal Period				Provider NPI		Adjustments	
CALIFORNIA PACIFIC MEDICAL CENTER - ST. LUKE'S HOSPITAL			JANUARY 1, 2011 THROUGH DECEMBER 31, 2011				1881712933		29	
Report References										
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
		Work Sheet	Part	Title	Line	Col.				
<b><u>ADJUSTMENT TO OTHER MATTER</u></b>										
29	Subacute 1	Not Reported	Medi-Cal Overpayments					\$0	\$290,658	\$290,658
			To recover Medi-Cal overpayments for Subacute Care services due to improper Medicare/Medi-Cal Crossover billings for the following: Service Period: January 1, 2011 through August 1, 2011 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 51005, 51502, 51458.1, and 51511.5 W & I Code, Sections 14000, 14005, 14124.90, and 14132.25							