

**REPORT
ON THE
COST REPORT REVIEW**

**MILLS PENINSULA MEDICAL CENTER
MILLBRAE, CALIFORNIA
NATIONAL PROVIDER IDENTIFIERS:
1518937051 AND 1891739298**

**FISCAL PERIOD ENDED
DECEMBER 31, 2010**

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

**Section Chief: Louise Wong
Audit Supervisor: Matthew Moy
Auditor: Gurdip Sohal**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

April 23, 2012

Celia Lung
Reimbursement Manager
Mills Peninsula Health Services
1635 Rollins Road
Burlingame, CA 94010

MILLS PENINSULA MEDICAL CENTER
NATIONAL PROVIDER IDENTIFIERS (NPIs) 1518937051 AND 1891739298
FISCAL PERIOD ENDED DECEMBER 31, 2010

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

In our opinion, the audited settlement for the fiscal period due the provider in the amount of \$134,521 presented in the Summary of Findings represents a proper determination in accordance with the reimbursement principles of applicable programs.

This audit report includes the:

1. Summary of Findings
2. Computation of Noncontract AB 5 and AB 1183 Reductions (SCHEDULE A)
3. Computation of Medi-Cal Reimbursement Settlement (NONCONTRACT Schedules)
4. Computation of Distinct Part Nursing Facility Per Diem (DPNF Schedules)
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's fiscal intermediary. Instructions regarding payment will be included with the Statement of Account Status.

Celia Lung
Page 2

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 Medi-Cal Benefits, Waiver Analysis and Rates 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.

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

cc: See Next Page

Celia Lung
Page 3

cc: Michael D. Bass
Reimbursement Manager
Mills Peninsula Health Services
1635 Rollins Road
Burlingame, CA 94010

SUMMARY OF FINDINGS

Provider Name:
MILLS PENINSULA MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2010

		SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1) Provider NPI: 1518937051	Reported	\$ 666,857	
	Net Change	\$ (532,337)	
	Audited Amount Due Provider (State)	\$ 134,521	
	2. Subprovider I (SCHEDULE 1-1) Provider NPI:		
Reported	\$ 0		
Net Change	\$ 0		
Audited Amount Due Provider (State)	\$ 0		
3. Subprovider II (SCHEDULE 1-2) Provider NPI:			
Reported	\$ 0		
Net Change	\$ 0		
Audited Amount Due Provider (State)	\$ 0		
4. Medi-Cal Contract Cost (CONTRACT SCH 1) Provider NPI:			
Reported		\$ 0	
Net Change		\$ 0	
Audited Cost		\$ 0	
Audited Amount Due Provider (State)	\$ 0		
5. Distinct Part Nursing Facility (DPNF SCH 1) Provider NPI: 1891739298			
Reported		\$ 662.53	
Net Change		\$ (27.53)	
Audited Cost Per Day		\$ 635.00	
Audited Amount Due Provider (State)	\$ 0		
6. Distinct Part Nursing Facility (DPNF SCH 1-1) Provider NPI:			
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 NPI:			
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)		\$ 134,521	
9. Total Medi-Cal Cost			\$ 0

SUMMARY OF FINDINGS

Provider Name:
MILLS PENINSULA MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2010

		SETTLEMENT	COST
10. Subacute (SUBACUTE SCH 1-1) Provider NPI:	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 NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
12. Rural Health Clinic (RHC 95-210 SCH 1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
13. Rural Health Clinic (RHC 95-210 SCH 1-1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
14. County Medical Services Program (CMSP SCH 1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
15. Transitional Care (TC SCH 1) Provider NPI:	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)		\$ 134,521	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
MILLS PENINSULA MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2010

Provider NPI.
1518937051

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ 2,799,522	\$ 3,096,743
2. Excess Reasonable Cost Over Charges (Schedule 2)	\$ 0	\$ 0
3. Medi-Cal Inpatient Hospital Based Physician Services	\$ 0	N/A
4.	0	0
5. TOTAL COST-Reimbursable to Provider (Lines 1 through 4)	\$ 2,799,522	\$ 3,096,743
6. Interim Payments (Adj 14)	\$ (2,132,665)	\$ (2,636,348)
7. Balance Due Provider (State)	\$ 666,857	\$ 460,395
8. Duplicate Payments (Adj)	\$ 0	\$ 0
9. Total Noncontract AB5 and AB 1183 Reductions (Schedule A)	\$ 0	\$ (314,601)
10. Medi-Cal Overpayments (Adj 17)	\$ 0	\$ (11,273)
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ 666,857	\$ 134,521
	(To Summary of Findings)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT
AB 5 and AB 1183 - SUMMARY OF REDUCTIONSProvider Name:
MILLS PENINSULA MEDICAL CENTERFiscal Period Ended:
December 31, 2010Provider No.
1518937051

1.	10% Reduction to Noncontract Services for 07/01/08 Through 9/30/08 (SCHEDULE A-1)	\$ <u>0</u>
2.	Reduction to Noncontract Services for 10/01/08 Through 04/05/09 (SCHEDULE A-2)	<u>0</u>
3.	10% Reduction to Noncontract Services for 04/06/09 Through 04/12/11 (SCHEDULE A-3)	<u>0</u>
4.	10% Reduction to HFPAs < 3 Hospitals for 07/01/08 Through 04/12/11 (SCHEDULE A-4)	<u>314,601</u>
5.	10% Reduction to Rural Health Hospitals for 07/01/08 Through 10/31/08 (SCHEDULE A-5)	<u>0</u>
6.	10% Reduction to Rural Health Hospitals for 07/01/09 Through 02/23/10 (SCHEDULE A-6)	<u>0</u>
7.	Total Noncontract AB 5 AND AB 1183 Reductions	\$ <u><u>314,601</u></u> (To Schedule 1, Line 9)

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT
AB 5 - 10% REDUCTION TO SERVICES FROM JULY 1, 2008 THROUGH APRIL 12, 2011 - HFPAs<3 HOSPITALS

Provider Name:
MILLS PENINSULA MEDICAL CENTER

Fiscal Period Ended:
December 31, 2010

Provider NPI:
1518937051

Audited Medi-Cal Cost Per Day

1.	Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$ <u>3,146,006</u>
2.	Less: Medi-Cal Administrative Day Cost (Schedule 4A, Lines 28 and 31)	<u>0</u>
3.	Less: Medi-Cal Administrative Ancillary Cost (Schedule A-7)	<u>0</u>
4.	Total Medi-Cal Cost of Covered Services Subject to Reductions (Line 1 - Lines 2 and 3)	\$ <u><u>3,146,006</u></u>
5.	Total Audited Medi-Cal Days (Schedules 4, 4A and 4B, excludes Administrative Days)	<u><u>1,788</u></u>
6.	Audited Medi-Cal Cost Per Day (Line 4 / Line 5)	\$ <u><u>1,759.51</u></u>

AB 5 - 10 % Cost Reduction For Services From 07/01/08 Through 04/12/11

7.	Audited Medi-Cal Days of Service from 07/01/08 Through 04/12/11 (excludes Administrative Days)	<u>1,788</u>
8.	Audited Medi-Cal Cost Per Day For 07/01/08 Through 04/12/11 (Line 6 * Line 7)	\$ <u>3,146,006</u>
9.	AB 5 - 10% Cost Reduction for 07/01/08 Through 04/12/11 (Line 8 * 10%)	\$ <u><u>314,601</u></u> (To Schedule A, Line 4)

COMPUTATION OF LESSER OF
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:
MILLS PENINSULA MEDICAL CENTERFiscal Period Ended:
DECEMBER 31, 2010Provider NPI.
1518937051

REPORTED

AUDITED

REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3) \$ 2,830,031 \$ 3,146,006

CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj 12) \$ 7,299,352 \$ 8,241,9913. Inpatient Ancillary Service Charges (Adj 12) \$ 3,953,442 \$ 5,381,2274. Total Charges - Medi-Cal Inpatient Services \$ 11,252,794 \$ 13,623,2185. Excess of Customary Charges Over Reasonable Cost
\$ 8,422,763 \$ 10,477,212

(Line 4 minus Line 1) *

6. Excess of Reasonable Cost Over Customary Charges
\$ 0 \$ 0

(Line 1 minus Line 4)

(To Schedule 1)

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

COMPUTATION OF
MEDI-CAL NET COSTS OF COVERED SERVICES

Provider Name:
MILLS PENINSULA MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2010

Provider NPI:
1518937051

	REPORTED	AUDITED
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ 774,704	\$ 1,028,088
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ 2,369,775	\$ 2,188,056
3. Medi-Cal Inpatient Hospital Based Physician)	\$ 0	\$ 0
for Inpatient and Resident Services (Sch 1)		
4. AB 79 10% Cost Limitation (Adj 1)	\$ (314,448)	\$ 0
5. Routine Services - Late Billing Cost Reduction (Adj 18)	\$ 0	\$ (70,138)
6. SUBTOTAL (Sum of Lines 1 through 5)	\$ 2,830,031	\$ 3,146,006
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)		
8. SUBTOTAL	\$ (See Schedule 1)	\$ 0
	\$ 2,830,031	\$ 3,146,006
	(To Schedule 2)	
9. Coinsurance (Adj 13)	\$ (30,509)	\$ (44,800)
10. Patient and Third Party Liability (Adj 13)	\$ 0	\$ (4,463)
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ 2,799,522	\$ 3,096,743
	(To Schedule 1)	

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
MILLS PENINSULA MEDICAL CENTERFiscal Period Ended:
DECEMBER 31, 2010Provider NPI.
1518937051

GENERAL SERVICE UNIT NET OF SWING-BED COSTS

	REPORTED	AUDITED
INPATIENT DAYS		
1. Total Inpatient Days (include private & swing-bed) (Adj 9)	48,433	55,796
2. Inpatient Days (include private, exclude swing-bed)	48,433	55,796
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj 9)	48,433	55,796
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 10)	859	1,070

SWING-BED ADJUSTMENT

17. Medicare NF Swing-Bed Rates through Dec 31 (Adj)	\$ 0.00	\$ 0.00
18. Medicare NF Swing-Bed Rates after Dec 31(Adj)	\$ 0.00	\$ 0.00
19. Medi-Cal NF Swing-Bed Rates through July 31(Adj)	\$ 0.00	\$ 0.00
20. Medi-Cal NF Swing-Bed Rates after July 31(Adj)	\$ 0.00	\$ 0.00
21. Total Routine Serv Cost (Sch 8, Line 25, Col 27)	\$ 72,585,626	\$ 77,532,989
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)	\$ 72,585,626	\$ 77,532,989

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 238,144,218	\$ 277,404,546
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 238,144,218	\$ 238,144,218
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 0.304797	\$ 0.279494
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)	\$ 4,916.98	\$ 4,268.12
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)	\$ 72,585,626	\$ 77,532,989

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 1,498.68	\$ 1,389.58
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 1,287,366	\$ 1,486,851
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 1,082,409	\$ 701,205
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 2,369,775	\$ 2,188,056

(To Schedule 3)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
MILLS PENINSULA MEDICAL CENTERFiscal Period Ended:
DECEMBER 31, 2010Provider NPI.
1518937051

	REPORTED	AUDITED
NURSERY		
SPECIAL CARE AND/OR NURSERY UNITS		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 6,819,536	\$ 3,611,799
2. Total Inpatient Days (Adj)	4,189	4,189
3. Average Per Diem Cost	\$ 1,627.96	\$ 862.21
4. Medi-Cal Inpatient Days (Adj 10)	627	689
5. Cost Applicable to Medi-Cal	\$ 1,020,731	\$ 594,063
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 16,915,318	\$ 16,211,716
7. Total Inpatient Days (Adj)	4,388	4,388
8. Average Per Diem Cost	\$ 3,854.90	\$ 3,694.56
9. Medi-Cal Inpatient Days (Adj 10)	16	29
10. Cost Applicable to Medi-Cal	\$ 61,678	\$ 107,142
CORONARY CARE UNIT		
11. Total Inpatient Routine Cost (Sch 8, Line 27, Col 27)	\$ 0	\$ 0
12. Total Inpatient Days (Adj)	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Adj)	0	0
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0
NEONATAL INTENSIVE CARE UNIT		
16. Total Inpatient Routine Cost (Sch 8, Line 28, Col 27)	\$ 0	\$ 0
17. Total Inpatient Days (Adj)	0	0
18. Average Per Diem Cost	\$ 0.00	\$ 0.00
19. Medi-Cal Inpatient Days (Adj)	0	0
20. Cost Applicable to Medi-Cal	\$ 0	\$ 0
SURGICAL INTENSIVE CARE UNIT		
21. Total Inpatient Routine Cost (Sch 8, Line 29, Col 27)	\$ 0	\$ 0
22. Total Inpatient Days (Adj)	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Adj)	0	0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
ADMINISTRATIVE DAYS		
26. Per Diem Rate (Adj)	\$ 0.00	\$ 0.00
27. Medi-Cal Inpatient Days (Adj)	0	0
28. Cost Applicable to Medi-Cal	\$ 0	\$ 0
ADMINISTRATIVE DAYS		
29. Per Diem Rate (Adj)	\$ 0.00	\$ 0.00
30. Medi-Cal Inpatient Days (Adj)	0	0
31. Cost Applicable to Medi-Cal	\$ 0	\$ 0
32. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,28,31)	\$ 1,082,409	\$ 701,205

(To Schedule 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
MILLS PENINSULA MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2010

Provider NPI:
1518937051

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

(To Schedule 4)

SCHEDULE OF MEDI-CAL ANCILLARY COSTS

Provider Name:
MILLS PENINSULA MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2010

Provider NPI:
1518937051

		TOTAL ANCILLARY COST *	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST TO CHARGES	MEDI-CAL CHARGES (From Schedule 6)	MEDI-CAL COST
ANCILLARY COST CENTERS						
37.00	Operating Room	\$ 35,084,783	\$ 247,669,183	0.141660	\$ 1,866,065	\$ 264,347
38.00	Recovery Room	0	0	0.000000	0	0
39.00	Delivery Room and Labor Room	13,445,152	12,146,228	1.106941	20,756	22,976
40.00	Anesthesiology	0	0	0.000000	0	0
41.00	Radiology - Diagnostic	28,858,559	225,573,488	0.127934	536,468	68,633
41.01		0	0	0.000000	0	0
41.02		0	0	0.000000	0	0
42.00	Radiology - Therapeutic	4,622,351	34,486,987	0.134032	0	0
43.00	Radioisotope	1,436,687	3,211,321	0.447382	0	0
44.00	Laboratory	20,916,863	210,798,142	0.099227	841,553	83,505
44.01	Pathological Lab	0	0	0.000000	0	0
46.00	Whole Blood	2,035,376	1,656,521	1.228705	2,353	2,891
47.00	Blood Storing and Processing	0	0	0.000000	0	0
49.00	Respiratory Therapy	4,532,482	27,529,625	0.164640	94,341	15,532
50.00	Physical Therapy	11,984,100	30,941,892	0.387310	32,891	12,739
51.00	Occupational Therapy	3,061,351	12,990,168	0.235667	5,083	1,198
52.00	Speech Pathology	3,299,622	10,321,734	0.319677	493	158
53.00	Electrocardiology	6,830,072	46,949,257	0.145478	133,628	19,440
53.01	Cardiac Rehab	1,835,905	1,868,409	0.982604	0	0
55.00	Medical Supplies Charged to Patients	23,002,526	56,114,247	0.409923	490,782	201,183
55.30	Implant Development Charged to Patient	11,994,319	35,348,101	0.339320	42,511	14,425
56.00	Drugs Charged to Patients	22,930,929	94,302,116	0.243165	1,030,698	250,629
57.00	Renal Dialysis	9,551,912	43,973,463	0.217220	0	0
58.00	ASC (Non-Distinct Part)	0	0	0.000000	0	0
58.00		0	0	0.000000	0	0
59.01	CDC Outpatient	1,223,367	3,307,692	0.369855	0	0
59.02	MSFBA Ancillary	5,652,645	16,235,178	0.348173	0	0
59.03	Acute Renal Dialysis	1,400,332	4,477,026	0.312782	102,470	32,051
60.00	Clinic	0	0	0.000000	0	0
61.00	Emergency	15,563,312	73,450,038	0.211890	181,135	38,381
62.00	Observation Beds	0	15,188,912	0.000000	0	0
64.00	Home Program Dialysis	1,478,409	3,833,323	0.385673	0	0
65.00	FQHC 6	0	0	0.000000	0	0
65.00	Melanoma Center	0	0	0.000000	0	0
70.00	Emergency	0	0	0.000000	0	0
71.00	Observation Beds	0	0	0.000000	0	0
80.00		0	0	0.000000	0	0
81.00		0	0	0.000000	0	0
TOTAL		\$ 230,741,057	\$ 1,212,373,051		\$ 5,381,227	\$ 1,028,088

(To Schedule 3)

* From Schedule 8, Column 27

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

Provider Name:
MILLS PENINSULA MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2010

Provider NPI:
1891739298

	REPORTED	AUDITED	DIFFERENCE
COMPUTATION OF DISTINCT PART (DP) NURSING FACILITY PER DIEM			
1. Distinct Part Ancillary Cost (DPNF Sch 3)	\$ 0	\$ 721	\$ 721
2. Distinct Part Routine Cost (DPNF Sch 2)	\$ 10,092,282	\$ 9,672,241	\$ (420,041)
3. Total Distinct Part Facility Cost (Lines 1 & 2)	\$ 10,092,282	\$ 9,672,962	\$ (419,320)
4. Total Distinct Part Patient Days (Adj)	15,233	15,233	0
5. Average DP Per Diem Cost (Line 3 / Line 4)	\$ 662.53	\$ 635.00	\$ (27.53)
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)	51	51	0
10. Total Licensed Capacity (All levels) (Adj)	293	293	0
11. Total Medi-Cal DP Patient Days (Adj 15)	0	1,059	1,059
CAPITAL RELATED COST			
12. Direct Capital Related Cost	N/A	\$ 0	N/A
13. Indirect Capital Related Cost (DPNF Sch 5)	N/A	\$ 689,741	N/A
14. Total Capital Related Cost (Lines 12 & 13)	N/A	\$ 689,741	N/A
TOTAL SALARY & BENEFITS			
15. Direct Salary & Benefits Expenses	N/A	\$ 3,137,786	N/A
16. Allocated Salary & Benefits (DPNF Sch 5)	N/A	\$ 2,364,986	N/A
17. Total Salary & Benefits Expenses (Lines 15 & 16)	N/A	\$ 5,502,772	N/A

SUMMARY OF DISTINCT PART FACILITY EXPENSES

Provider Name:
MILLS PENINSULA MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2010

Provider NPI:
1891739298

COL.	COST CENTER DIRECT AND ALLOCATED EXPENSE	REPORTED *	AUDITED *	DIFFERENCE
0.00	Distinct Part	\$ 4,448,837	\$ 4,448,837	\$ 0
1.00	Old Capital Related Costs - Building and Fixtures		0	0
2.00	Old Capital Related Costs - Movable Equipment		0	0
3.00	New Capital Related Costs - Building and Fixtures	313,895	313,759	(136)
4.00	New Capital Related Costs - Movable Equipment	124,936	124,426	(510)
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	228,961	227,149	(1,812)
6.01	Non-Patient Telephones		0	0
6.02	Data Processing		0	0
6.03	Purchasing / Receiving		0	0
6.04	Patient Admitting		0	0
6.05	Patient Business Office		0	0
6.06			0	0
6.07			0	0
6.08			0	0
6.00	Administrative and General	1,256,455	993,478	(262,977)
7.00	Maintenance and Repairs	92,420	88,583	(3,837)
8.00	Operation of Plant	643,747	617,029	(26,718)
9.00	Laundry and Linen Service	103,434	99,163	(4,271)
10.00	Housekeeping	236,111	226,298	(9,813)
11.00	Dietary	1,029,485	986,661	(42,824)
12.00	Cafeteria	96,194	92,190	(4,004)
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	691,111	662,356	(28,755)
15.00	Central Services and Supply		0	0
16.00	Pharmacy		0	0
17.00	Medical Records and Library	90,695	86,923	(3,772)
18.00	Social Service	736,001	705,388	(30,613)
19.00			0	0
19.02			0	0
19.03			0	0
21.00	Nursing School		0	0
21.01	Clinical Pastoral Education		0	0
22.00	Intern and Resident Service - Salary and Fringes		0	0
23.00	Intern and Resident - Other Program		0	0
24.00	Paramedical Ed Program		0	0
101.00	TOTAL DIRECT AND ALLOCATED EXPENSES	\$ 10,092,282	\$ 9,672,241	\$ (420,041)

(To DPNF Sch 1)

* From Schedule 8, Part I, line 34.

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

Provider Name:
MILLS PENINSULA MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2010

Provider NPI:
1891739298

COL.		AUDITED CAP RELATED * (COL 1)	AUDITED SAL & EMP BENEFITS * (COL 2)
1.00	Old Capital Related Costs - Building and Fixtures	\$ 0	\$ N/A
2.00	Old Capital Related Costs - Movable Equipment	0	N/A
3.00	New Capital Related Costs - Building and Fixtures	313,759	N/A
4.00	New Capital Related Costs - Movable Equipment	124,426	N/A
4.01		0	N/A
4.02	COST CENTER	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	2,085	225,064
6.01	Non-Patient Telephones	0	0
6.02	Data Processing	0	0
6.03	Purchasing / Receiving	0	0
6.04	Patient Admitting	0	0
6.05	Patient Business Office	0	0
6.06		0	0
6.07		0	0
6.08		0	0
6.00	Administrative and General	32,113	301,074
7.00	Maintenance and Repairs	495	52,158
8.00	Operation of Plant	81,653	131,157
9.00	Laundry and Linen Service	1,423	19,343
10.00	Housekeeping	10,241	123,088
11.00	Dietary	85,423	483,917
12.00	Cafeteria	5,321	55,568
13.00	Maintenance of Personnel	0	0
14.00	Nursing Administration	12,355	459,241
15.00	Central Services and Supply	0	0
16.00	Pharmacy	0	0
17.00	Medical Records and Library	4,485	49,146
18.00	Social Service	15,962	465,231
19.00		0	0
19.02		0	0
19.03		0	0
21.00	Nursing School	0	0
21.01	Clinical Pastoral Education	0	0
22.00	Intern and Resident Service - Salary and Fringes	0	0
23.00	Intern and Resident - Other Program	0	0
24.00	Paramedical Ed Program	0	0
101	TOTAL ALLOCATED INDIRECT EXPENSES	\$ 689,741	\$ 2,364,986

* These amounts include Skilled Nursing Facility expenses,

(To DPNF SCH 1)

Provider Name:
MILLS PENINSULA MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2010

TRIAL BALANCE EXPENSES	ALLOC COST 4.08	EMPLOYEE BENEFITS 5.00	ALLOC COST 6.01	ALLOC COST 6.02	ALLOC COST 6.03	ALLOC COST 6.04	ALLOC COST 6.05	ALLOC COST 6.06	ALLOC COST 6.07	ALLOC COST 6.08	ACCUMULATE COST	ADMINIS- TRATIVE & GENERAL 6.00
ANCILLARY COST CENTERS												
37.00 Operating Room	0	1,017,492	0	0	0	0	0	0	0	0	24,328,917	4,726,133
38.00 Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00 Delivery Room and Labor Room	0	316,216	0	0	0	0	0	0	0	0	10,349,875	2,010,566
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
41.00 Radiology - Diagnostic	0	754,759	0	0	0	0	0	0	0	0	20,903,487	4,060,710
41.01	0	0	0	0	0	0	0	0	0	0	0	0
41.02	0	0	0	0	0	0	0	0	0	0	0	0
42.00 Radiology - Therapeutic	0	95,846	0	0	0	0	0	0	0	0	3,192,918	620,256
43.00 Radioisotope	0	34,139	0	0	0	0	0	0	0	0	1,035,275	201,112
44.00 Laboratory	0	498,340	0	0	0	0	0	0	0	0	16,059,290	3,119,676
44.01 Pathological Lab	0	0	0	0	0	0	0	0	0	0	0	0
46.00 Whole Blood	0	0	0	0	0	0	0	0	0	0	1,685,002	327,328
47.00 Blood Storing and Processing	0	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	0	167,161	0	0	0	0	0	0	0	0	3,475,656	675,181
50.00 Physical Therapy	0	343,887	0	0	0	0	0	0	0	0	7,721,391	1,499,957
51.00 Occupational Therapy	0	117,251	0	0	0	0	0	0	0	0	2,262,326	439,479
52.00 Speech Pathology	0	117,302	0	0	0	0	0	0	0	0	2,387,818	463,857
53.00 Electrocardiology	0	230,916	0	0	0	0	0	0	0	0	5,120,512	994,710
53.01 Cardiac Rehab	0	69,301	0	0	0	0	0	0	0	0	1,379,820	268,044
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0	15,218,224	2,956,291
55.30 Implant Development Charged to Patient	0	0	0	0	0	0	0	0	0	0	7,921,517	1,538,833
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	11,122,152	2,160,588
57.00 Renal Dialysis	0	255,893	0	0	0	0	0	0	0	0	7,558,810	1,468,374
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
58.00	0	0	0	0	0	0	0	0	0	0	0	0
59.01 CDC Outpatient	0	32,141	0	0	0	0	0	0	0	0	734,929	142,767
59.02 MSFBA Ancillary	0	200,704	0	0	0	0	0	0	0	0	3,983,422	773,819
59.03 Acute Renal Dialysis	0	60,076	0	0	0	0	0	0	0	0	1,067,078	207,290
60.00 Clinic	0	0	0	0	0	0	0	0	0	0	0	0
61.00 Emergency	0	562,201	0	0	0	0	0	0	0	0	10,962,599	2,129,594
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
64.00 Home Program Dialysis	0	40,537	0	0	0	0	0	0	0	0	1,087,418	211,242
65.00 FQHC 6	0	0	0	0	0	0	0	0	0	0	0	0
65.00 Melanoma Center	0	0	0	0	0	0	0	0	0	0	0	0
70.00 Emergency	0	0	0	0	0	0	0	0	0	0	0	0
71.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
80.00	0	0	0	0	0	0	0	0	0	0	0	0
81.00	0	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTERS												
96.00 Gift, Flower, Coffee Shop and Canteen	0	1,301	0	0	0	0	0	0	0	0	580,385	112,746
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
99.01	0	0	0	0	0	0	0	0	0	0	0	0
99.02	0	0	0	0	0	0	0	0	0	0	0	0
99.03	0	0	0	0	0	0	0	0	0	0	0	0
99.04	0	0	0	0	0	0	0	0	0	0	0	0
99.05	0	0	0	0	0	0	0	0	0	0	0	0
100.00 Other Nonreimbursable Cost Centers	0	91,211	0	0	0	0	0	0	0	0	6,923,893	1,345,035
100.01 Other Nonreimbursable Cost Centers	0	49,665	0	0	0	0	0	0	0	0	1,151,924	223,773
100.02 Foundation	0	0	0	0	0	0	0	0	0	0	0	0
100.03 MPSNF	0	178,742	0	0	0	0	0	0	0	0	4,685,733	910,250
100.04 Recovery INN	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	<u>12,190,970</u>	0	0	0	0	0	0	0	0	<u>358,312,602</u>	<u>58,283,606</u>

Provider Name:
MILLS PENINSULA MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2010

TRIAL BALANCE EXPENSES	MAINT & REPAIRS 7.00	OPER PLANT 8.00	LAUNDRY & LINEN 9.00	HOUSEKEEP 10.00	DIETARY 11.00	CAFE 12.00	MAINT OF PERSONNEL 13.00	NURSING ADMIN 14.00	CENTRAL SERVICE & SUPPLY 15.00	PHARMACY 16.00	MEDICAL RECORDS & LIBRARY 17.00	SOCIAL SERVICE 18.00
ANCILLARY COST CENTERS												
37.00 Operating Room	268,831	1,872,557	253,836	686,769	0	277,689	0	1,781,598	47,219	0	841,235	0
38.00 Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00 Delivery Room and Labor Room	35,548	247,610	40,219	90,812	0	84,447	0	544,820	0	0	41,256	0
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
41.00 Radiology - Diagnostic	242,778	1,691,086	110,839	620,213	0	280,529	0	126,151	56,582	0	766,184	0
41.01	0	0	0	0	0	0	0	0	0	0	0	0
41.02	0	0	0	0	0	0	0	0	0	0	0	0
42.00 Radiology - Therapeutic	57,213	398,518	26,757	146,158	0	26,417	0	19,945	17,030	0	117,139	0
43.00 Radioisotope	12,074	84,104	8,294	30,846	0	7,489	0	0	46,585	0	10,908	0
44.00 Laboratory	69,918	487,014	0	178,615	0	232,508	0	53,816	28	0	715,998	0
44.01 Pathological Lab	0	0	0	0	0	0	0	0	0	0	0	0
46.00 Whole Blood	1,656	11,533	0	4,230	0	0	0	0	0	0	5,627	0
47.00 Blood Storing and Processing	0	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	18,162	126,511	30,732	46,398	0	52,691	0	8,419	5,224	0	93,507	0
50.00 Physical Therapy	203,792	1,419,522	204,649	520,616	0	135,738	0	173,339	0	0	105,097	0
51.00 Occupational Therapy	22,958	159,913	0	58,649	0	39,640	0	34,265	0	0	44,122	0
52.00 Speech Pathology	34,968	243,574	0	89,332	0	44,858	0	157	0	0	35,059	0
53.00 Electrocardiology	46,839	326,258	1,262	119,657	0	60,339	0	148	879	0	159,468	0
53.01 Cardiac Rehab	8,476	59,041	0	21,654	0	19,628	0	72,896	0	0	6,346	0
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	4,637,413	0	190,598	0
55.30 Implant Development Charged to Patient	0	0	0	0	0	0	0	0	2,413,906	0	120,064	0
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	9,356,141	292,048	0
57.00 Renal Dialysis	94,786	660,235	85,439	242,144	0	84,915	0	191,336	83	0	177,620	166,371
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
58.00	0	0	0	0	0	0	0	0	0	0	0	0
59.01 CDC Outpatient	30,568	212,922	0	78,090	0	11,990	0	865	0	0	11,235	0
59.02 MSFBA Ancillary	55,659	387,695	0	142,189	0	63,331	0	191,386	0	0	55,145	0
59.03 Acute Renal Dialysis	1,949	13,574	0	4,978	0	10,811	0	79,446	0	0	15,207	0
60.00 Clinic	0	0	0	0	0	0	0	0	0	0	0	0
61.00 Emergency	98,492	686,051	143,623	251,612	0	159,902	0	881,957	0	0	249,481	0
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
64.00 Home Program Dialysis	8,514	59,308	0	21,751	0	10,347	0	50,767	83,418	0	13,020	0
65.00 FQHC 6	0	0	0	0	0	0	0	0	0	0	0	0
65.00 Melanoma Center	0	0	0	0	0	0	0	0	0	0	0	0
70.00 Emergency	0	0	0	0	0	0	0	0	0	0	0	0
71.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
80.00	0	0	0	0	0	0	0	0	0	0	0	0
81.00	0	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTERS												
96.00 Gift, Flower, Coffee Shop and Canteen	110,999	773,172	0	283,564	0	824	0	177	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
99.01	0	0	0	0	0	0	0	0	0	0	0	0
99.02	0	0	0	0	0	0	0	0	0	0	0	0
99.03	0	0	0	0	0	0	0	0	0	0	0	0
99.04	0	0	0	0	0	0	0	0	0	0	0	0
99.05	0	0	0	0	0	0	0	0	0	0	0	0
100.00 Other Nonreimbursable Cost Centers	94,544	658,549	0	241,526	0	26,299	0	905	2,687	4,765	0	0
100.01 Other Nonreimbursable Cost Centers	0	0	0	0	0	28,864	0	69,129	0	0	0	0
100.02 Foundation	0	0	0	0	0	18,607	0	0	0	0	0	0
100.03 MPSNF	0	0	0	0	905,580	64,806	0	0	0	0	78,487	0
100.04 Recovery INN	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	<u>3,131,386</u>	<u>18,503,470</u>	<u>2,001,060</u>	<u>6,662,490</u>	<u>5,259,977</u>	<u>3,236,662</u>	<u>0</u>	<u>11,668,320</u>	<u>7,311,484</u>	<u>9,360,906</u>	<u>5,428,307</u>	<u>1,270,979</u>

Provider Name:
MILLS PENINSULA MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2010

TRIAL BALANCE EXPENSES	ALLOC COST 19.00	ALLOC COST 19.02	ALLOC COST 19.03	NON-PHYSICIAN ANESTH 21.00	NURSING SCHOOL 21.01	INT & RES SALARY & FRINGES 22.00	INT & RES PROGRAM 23.00	PARAMED EDUCAT 24.00	SUBTOTAL 25.00	POST STEP-DOWN ADJUSTMENT 26.00	TOTAL COST 27.00
										(Adj. 2)	
ANCILLARY COST CENTERS											
37.00 Operating Room	0	0	0	0	0	0	0	0	35,084,783		35,084,783
38.00 Recovery Room	0	0	0	0	0	0	0	0	0		0
39.00 Delivery Room and Labor Room	0	0	0	0	0	0	0	0	13,445,152		13,445,152
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0		0
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	28,858,559		28,858,559
41.01	0	0	0	0	0	0	0	0	0		0
41.02	0	0	0	0	0	0	0	0	0		0
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	4,622,351		4,622,351
43.00 Radioisotope	0	0	0	0	0	0	0	0	1,436,687		1,436,687
44.00 Laboratory	0	0	0	0	0	0	0	0	20,916,863		20,916,863
44.01 Pathological Lab	0	0	0	0	0	0	0	0	0		0
46.00 Whole Blood	0	0	0	0	0	0	0	0	2,035,376		2,035,376
47.00 Blood Storing and Processing	0	0	0	0	0	0	0	0	0		0
49.00 Respiratory Therapy	0	0	0	0	0	0	0	0	4,532,482		4,532,482
50.00 Physical Therapy	0	0	0	0	0	0	0	0	11,984,100		11,984,100
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	3,061,351		3,061,351
52.00 Speech Pathology	0	0	0	0	0	0	0	0	3,299,622		3,299,622
53.00 Electrocardiology	0	0	0	0	0	0	0	0	6,830,072		6,830,072
53.01 Cardiac Rehab	0	0	0	0	0	0	0	0	1,835,905		1,835,905
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	23,002,526		23,002,526
55.30 Implant Development Charged to Patient	0	0	0	0	0	0	0	0	11,994,319		11,994,319
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	22,930,929		22,930,929
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	10,730,113	(1,178,201)	9,551,912
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0		0
58.00	0	0	0	0	0	0	0	0	0		0
59.01 CDC Outpatient	0	0	0	0	0	0	0	0	1,223,367		1,223,367
59.02 MSFBA Ancillary	0	0	0	0	0	0	0	0	5,652,645		5,652,645
59.03 Acute Renal Dialysis	0	0	0	0	0	0	0	0	1,400,332		1,400,332
60.00 Clinic	0	0	0	0	0	0	0	0	0		0
61.00 Emergency	0	0	0	0	0	0	0	0	15,563,312		15,563,312
62.00 Observation Beds	0	0	0	0	0	0	0	0	0		0
64.00 Home Program Dialysis	0	0	0	0	0	0	0	0	1,545,786	(67,377)	1,478,409
65.00 FQHC 6	0	0	0	0	0	0	0	0	0		0
65.00 Melanoma Center	0	0	0	0	0	0	0	0	0		0
70.00 Emergency	0	0	0	0	0	0	0	0	0		0
71.00 Observation Beds	0	0	0	0	0	0	0	0	0		0
80.00	0	0	0	0	0	0	0	0	0		0
81.00	0	0	0	0	0	0	0	0	0		0
NONREIMBURSABLE COST CENTERS											
96.00 Gift, Flower, Coffee Shop and Canteen	0	0	0	0	0	0	0	0	1,861,868		1,861,868
97.00 Research	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
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0		0
99.01	0	0	0	0	0	0	0	0	0		0
99.02	0	0	0	0	0	0	0	0	0		0
99.03	0	0	0	0	0	0	0	0	0		0
99.04	0	0	0	0	0	0	0	0	0		0
99.05	0	0	0	0	0	0	0	0	0		0
100.00 Other Nonreimbursable Cost Centers	0	0	0	0	0	0	0	0	9,298,202		9,298,202
100.01 Other Nonreimbursable Cost Centers	0	0	0	0	0	0	0	0	1,473,690		1,473,690
100.02 Foundation	0	0	0	0	0	0	0	0	18,607		18,607
100.03 MPSNF	0	0	0	0	0	0	0	0	6,644,855		6,644,855
100.04 Recovery INN	0	0	0	0	0	0	0	0	0		0
TOTAL	0	0	0	0	0	0	0	0	358,312,602	(1,245,578)	357,067,024

STATE OF CALIFORNIA

STATISTICS FOR COST ALLOCATION (WS B-1)

SCHEDULE 9.1

Provider Name:
MILLS PENINSULA MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2010

	EMP BENE (GROSS SALARIES) 5.00	STAT 6.01	STAT 6.02	STAT 6.03	STAT 6.04	STAT 6.05	STAT 6.06	STAT 6.07	STAT 6.08	ADM & GEN (ACCUM COST)	MAINT & REPAIRS (SQ FT) 7.00
ANCILLARY COST CENTERS											
37.00	Operating Room	14,055,386								24,328,917	42,214
38.00	Recovery Room									0	
39.00	Delivery Room and Labor Room	4,368,127								10,349,875	5,582
40.00	Anesthesiology									0	
41.00	Radiology - Diagnostic	10,426,059								20,903,487	38,123
41.01										0	
41.02										0	
42.00	Radiology - Therapeutic	1,323,995								3,192,918	8,984
43.00	Radioisotope	471,589								1,035,275	1,896
44.00	Laboratory	6,883,947								16,059,290	10,979
44.01	Pathological Lab									0	
46.00	Whole Blood									1,685,002	260
47.00	Blood Storing and Processing									0	
49.00	Respiratory Therapy	2,309,122								3,475,656	2,852
50.00	Physical Therapy	4,750,371								7,721,391	32,001
51.00	Occupational Therapy	1,619,678								2,262,326	3,605
52.00	Speech Pathology	1,620,384								2,387,818	5,491
53.00	Electrocardiology	3,189,819								5,120,512	7,355
53.01	Cardiac Rehab	957,301								1,379,820	1,331
55.00	Medical Supplies Charged to Patients									15,218,224	
55.30	Implant Development Charged to Patient									7,921,517	
56.00	Drugs Charged to Patients									11,122,152	
57.00	Renal Dialysis	3,534,840								7,558,810	14,884
58.00	ASC (Non-Distinct Part)									0	
58.00										0	
59.01	CDC Outpatient	443,991								734,929	4,800
59.02	MSFBA Ancillary	2,772,483								3,983,422	8,740
59.03	Acute Renal Dialysis	829,879								1,067,078	306
60.00	Clinic									0	
61.00	Emergency	7,766,109								10,962,599	15,466
62.00	Observation Beds									0	
64.00	Home Program Dialysis	559,965								1,087,418	1,337
65.00	FQHC 6									0	
65.00	Melanoma Center									0	
70.00	Emergency									0	
71.00	Observation Beds									0	
80.00										0	
81.00										0	
NONREIMBURSABLE COST CENTERS											
96.00	Gift, Flower, Coffee Shop and Canteen	17,973								580,385	17,430
97.00	Research									0	
98.00	Physicians' Private Office									0	
99.00	Nonpaid Workers									0	
99.01										0	
99.02										0	
99.03										0	
99.04										0	
99.05										0	
100.00	Other Nonreimbursable Cost Centers	1,259,973								6,923,893	14,846
100.01	Other Nonreimbursable Cost Centers	686,056								1,151,924	
100.02	Foundation									0	
100.03	MPSNF	2,469,093								4,685,733	
100.04	Recovery INN									0	
TOTAL		168,403,164	0	0	0	0	0	0	0	300,028,996	491,715
COST TO BE ALLOCATED		12,190,970	0	0	0	0	0	0	0	58,283,606	3,131,386
UNIT COST MULTIPLIER - SCH 8		0.072392	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.194260	6.368295

Provider Name:
MILLS PENINSULA MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2010

OPER PLANT (SQ FT)	LAUNDRY & LINEN (LB LNDRY)	HOUSE-KEEPING (HR SERV)	DIETARY (MEALS SERVED)	CAFETERIA (PROD HOURS)	MAINT OF PERSONNEL (# HOUSED)	NURSING ADMIN (NURSE HR)	CENT SERV & SUPPLY (CST REQ)	PHARMACY (COSTS REQUIS)	MED REC (GROSS CHARGES)	SOC SERV (TIME SPENT)	STAT
8.00	9.00	10.00	11.00	12.00	13.00	14.00	15.00	16.00	17.00	18.00	19.00

GENERAL SERVICE COST CENTERS

1.00	Old Capital Related Costs - Building and Fixtures										
2.00	Old Capital Related Costs - Movable Equipment										
3.00	New Capital Related Costs - Building and Fixtures										
4.00	New Capital Related Costs - Movable Equipment										
4.01											
4.02											
4.03											
4.04											
4.05											
4.06											
4.07											
4.08											
5.00	Employee Benefits										
6.01	Non-Patient Telephones										
6.02	Data Processing										
6.03	Purchasing / Receiving										
6.04	Patient Admitting										
6.05	Patient Business Office										
6.06											
6.07											
6.08											
6.00	Administrative and General										
7.00	Maintenance and Repairs										
8.00	Operation of Plant										
9.00	Laundry and Linen Service										
10.00	Housekeeping										
11.00	Dietary										
12.00	Cafeteria										
13.00	Maintenance of Personnel										
14.00	Nursing Administration										
15.00	Central Services and Supply										
16.00	Pharmacy										
17.00	Medical Records and Library										
18.00	Social Service										
19.00											
19.02											
19.03											
21.00	Nursing School										
21.01	Clinical Pastoral Education										
22.00	Intern and Resident Service - Salary and Fringes										
23.00	Intern and Resident - Other Program										
24.00	Paramedical Ed Program										
INPATIENT ROUTINE COST CENTERS											
25.00	Adults and Pediatrics (Gen Routine)										
26.00	Intensive Care Unit										
27.00	Coronary Care Unit										
28.00	Neonatal Intensive Care Unit										
29.00	Surgical Intensive Care										
31.00	Subprovider										
31.01	Subprovider										
32.00											
33.00	Nursery										
34.00	Medicare Certified Nursing Facility										
35.00	Distinct Part Nursing Facility										
36.00	Adult Subacute Care Unit										
36.01	Subacute Care Unit II										
36.02	Transitional Care Unit										

Provider Name:
MILLS PENINSULA MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2010

	OPER PLANT (SQ FT) 8.00	LAUNDRY & LINEN (LB LNDRY) 9.00	HOUSE-KEEPING (HR SERV) 10.00	DIETARY (MEALS SERVED) 11.00	CAFETERIA (PROD HOURS) 12.00	MAINT OF PERSONNEL (# HOUSED) 13.00	NURSING ADMIN (NURSE HR) 14.00	CENT SERV & SUPPLY (CST REQ) 15.00	PHARMACY (COSTS REQUIS) 16.00	MED REC (GROSS CHARGES) 17.00	SOC SERV (TIME SPENT) 18.00	STAT 19.00	
ANCILLARY COST CENTERS													
37.00	Operating Room	42,214	268,502	42,214	207,484		181,152	154,955		247,669,183			
38.00	Recovery Room												
39.00	Delivery Room and Labor Room	5,582	42,543	5,582	63,097		55,397			12,146,228			
40.00	Anesthesiology												
41.00	Radiology - Diagnostic	38,123	117,243	38,123	209,606		12,827	185,679		225,573,488			
41.01													
41.02													
42.00	Radiology - Therapeutic	8,984	28,303	8,984	19,738		2,028	55,887		34,486,987			
43.00	Radioisotope	1,896	8,773	1,896	5,596			152,874		3,211,320			
44.00	Laboratory	10,979		10,979	173,726		5,472	93		210,798,141			
44.01	Pathological Lab												
46.00	Whole Blood	260		260						1,656,521			
47.00	Blood Storing and Processing												
49.00	Respiratory Therapy	2,852	32,508	2,852	39,370		856	17,143		27,529,625			
50.00	Physical Therapy	32,001	216,473	32,001	101,421		17,625			30,941,892			
51.00	Occupational Therapy	3,605		3,605	29,618		3,484			12,990,168			
52.00	Speech Pathology	5,491		5,491	33,517		16			10,321,734			
53.00	Electrocardiology	7,355	1,335	7,355	45,084		15	2,886		46,949,257			
53.01	Cardiac Rehab	1,331		1,331	14,666		7,412			1,868,409			
55.00	Medical Supplies Charged to Patients							15,218,220		56,114,247			
55.30	Implant Development Charged to Patient							7,921,517		35,348,101			
56.00	Drugs Charged to Patients								11,736,078	85,982,163			
57.00	Renal Dialysis	14,884	90,376	14,884	63,447		19,455	273		52,293,417	1,922		
58.00	ASC (Non-Distinct Part)												
58.00													
59.01	CDC Outpatient	4,800		4,800	8,959		88			3,307,691			
59.02	MSFBA Ancillary	8,740		8,740	47,320		19,460			16,235,178			
59.03	Acute Renal Dialysis	306		306	8,078		8,078			4,477,026			
60.00	Clinic												
61.00	Emergency	15,466	151,921	15,466	119,476		89,677			73,450,038			
62.00	Observation Beds												
64.00	Home Program Dialysis	1,337		1,337	7,731		5,162	273,747		3,833,323			
65.00	FQHC 6												
65.00	Melanoma Center												
70.00	Emergency												
71.00	Observation Beds												
80.00													
81.00													
NONREIMBURSABLE COST CENTERS													
96.00	Gift, Flower, Coffee Shop and Canteen	17,430		17,430	616		18						
97.00	Research												
98.00	Physicians' Private Office												
99.00	Nonpaid Workers												
99.01													
99.02													
99.03													
99.04													
99.05													
100.00	Other Nonreimbursable Cost Centers	14,846		14,846	19,650		92	8,819	5,977				
100.01	Other Nonreimbursable Cost Centers				21,567		7,029						
100.02	Foundation				13,903								
100.03	MPSNF				42,084					23,107,409			
100.04	Recovery INN				48,422								
TOTAL		417,133	2,116,678	409,527	244,441	2,418,376	0	1,186,429	23,993,501	11,742,055	#####	14,683	0
COST TO BE ALLOCATED		18,503,470	2,001,060	6,662,490	5,259,977	3,236,662	0	11,668,320	7,311,484	9,360,906	5,428,307	1,270,979	0
UNIT COST MULTIPLIER - SCH 8		44.358682	0.945378	16.268743	21.518391	1.338362	0.000000	9.834824	0.304728	0.797212	0.003397	86.561236	0.000000

Provider Name:
MILLS PENINSULA MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2010

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	19.03	21.00	21.01	22.00	23.00	24.00

GENERAL SERVICE COST CENTERS

1.00 Old Capital Related Costs - Building and Fixtures
 2.00 Old Capital Related Costs - Movable Equipment
 3.00 New Capital Related Costs - Building and Fixtures
 4.00 New Capital Related Costs - Movable Equipment
 4.01
 4.02
 4.03
 4.04
 4.05
 4.06
 4.07
 4.08
 5.00 Employee Benefits
 6.01 Non-Patient Telephones
 6.02 Data Processing
 6.03 Purchasing / Receiving
 6.04 Patient Admitting
 6.05 Patient Business Office
 6.06
 6.07
 6.08
 6.00 Administrative and General
 7.00 Maintenance and Repairs
 8.00 Operation of Plant
 9.00 Laundry and Linen Service
 10.00 Housekeeping
 11.00 Dietary
 12.00 Cafeteria
 13.00 Maintenance of Personnel
 14.00 Nursing Administration
 15.00 Central Services and Supply
 16.00 Pharmacy
 17.00 Medical Records and Library
 18.00 Social Service
 19.00
 19.02
 19.03
 21.00 Nursing School
 21.01 Clinical Pastoral Education
 22.00 Intern and Resident Service - Salary and Fringes
 23.00 Intern and Resident - Other Program
 24.00 Paramedical Ed Program
INPATIENT ROUTINE COST CENTERS
 25.00 Adults and Pediatrics (Gen Routine)
 26.00 Intensive Care Unit
 27.00 Coronary Care Unit
 28.00 Neonatal Intensive Care Unit
 29.00 Surgical Intensive Care
 31.00 Subprovider
 31.01 Subprovider
 32.00
 33.00 Nursery
 34.00 Medicare Certified Nursing Facility
 35.00 Distinct Part Nursing Facility
 36.00 Adult Subacute Care Unit
 36.01 Subacute Care Unit II
 36.02 Transitional Care Unit

TRIAL BALANCE OF EXPENSES

Provider Name:
MILLS PENINSULA MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2010

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	GENERAL SERVICE COST CENTERS			
1.00	Old Capital Related Costs - Building and Fixtures	\$	\$ 0	\$ 0
2.00	Old Capital Related Costs - Movable Equipment		0	0
3.00	New Capital Related Costs - Building and Fixtures	12,518,020	(5,426)	12,512,594
4.00	New Capital Related Costs - Movable Equipment	4,982,376	(20,331)	4,962,045
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	12,176,152	(97,075)	12,079,077
6.01	Non-Patient Telephones		0	0
6.02	Data Processing		0	0
6.03	Purchasing / Receiving		0	0
6.04	Patient Admitting		0	0
6.05	Patient Business Office		0	0
6.06			0	0
6.07			0	0
6.08			0	0
6.00	Administrative and General	70,632,948	(15,415,421)	55,217,527
7.00	Maintenance and Repairs	2,507,917	0	2,507,917
8.00	Operation of Plant	12,559,777	0	12,559,777
9.00	Laundry and Linen Service	1,620,333	0	1,620,333
10.00	Housekeeping	4,834,510	0	4,834,510
11.00	Dietary	3,273,438	0	3,273,438
12.00	Cafeteria	2,203,698	0	2,203,698
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	8,817,164	0	8,817,164
15.00	Central Services and Supply	3,625,132	0	3,625,132
16.00	Pharmacy	6,662,174	0	6,662,174
17.00	Medical Records and Library	3,718,151	0	3,718,151
18.00	Social Service	926,223	0	926,223
19.00			0	0
19.02			0	0
19.03			0	0
21.00	Nursing School		0	0
21.01	Clinical Pastoral Education		0	0
22.00	Intern and Resident Service - Salary and Fringes		0	0
23.00	Intern and Resident - Other Program		0	0
24.00	Paramedical Ed Program		0	0
	INPATIENT ROUTINE COST CENTERS			
25.00	Adults and Pediatrics (Gen Routine)	40,768,588	(1,481,869)	39,286,719
26.00	Intensive Care Unit	10,871,778	0	10,871,778
27.00	Coronary Care Unit		0	0
28.00	Neonatal Intensive Care Unit		0	0
29.00	Surgical Intensive Care		0	0
31.00	Subprovider	5,962,349	0	5,962,349
31.01	Subprovider		0	0
32.00			0	0
33.00	Nursery	4,518,866	(2,448,470)	2,070,396
34.00	Medicare Certified Nursing Facility	4,448,837	0	4,448,837
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:
MILLS PENINSULA MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2010

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
37.00	Operating Room	\$ 21,981,623	\$ 0	\$ 21,981,623
38.00	Recovery Room		0	0
39.00	Delivery Room and Labor Room	5,927,479	3,930,339	9,857,818
40.00	Anesthesiology		0	0
41.00	Radiology - Diagnostic	18,947,799	0	18,947,799
41.01			0	0
41.02			0	0
42.00	Radiology - Therapeutic	2,814,063	0	2,814,063
43.00	Radioisotope	941,409	0	941,409
44.00	Laboratory	15,215,096	0	15,215,096
44.01	Pathological Lab		0	0
46.00	Whole Blood	1,676,812	0	1,676,812
47.00	Blood Storing and Processing		0	0
49.00	Respiratory Therapy	3,218,653	0	3,218,653
50.00	Physical Therapy	6,369,426	0	6,369,426
51.00	Occupational Therapy	2,031,512	0	2,031,512
52.00	Speech Pathology	2,097,541	0	2,097,541
53.00	Electrocardiology	4,691,301	(33,398)	4,657,903
53.01	Cardiac Rehab	1,268,591	0	1,268,591
55.00	Medical Supplies Charged to Patients	15,218,224	0	15,218,224
55.30	Implant Development Charged to Patient	7,921,517	0	7,921,517
56.00	Drugs Charged to Patients	11,122,152	0	11,122,152
57.00	Renal Dialysis	6,834,050	0	6,834,050
58.00	ASC (Non-Distinct Part)		0	0
58.00			0	0
59.01	CDC Outpatient	551,581	0	551,581
59.02	MSFBA Ancillary	3,507,395	0	3,507,395
59.03	Acute Renal Dialysis	997,362	0	997,362
60.00	Clinic		0	0
61.00	Emergency	9,913,197	0	9,913,197
62.00	Observation Beds		0	0
64.00	Home Program Dialysis	1,004,764	0	1,004,764
65.00	FQHC 6		0	0
65.00	Melanoma Center		0	0
70.00	Emergency		0	0
71.00	Observation Beds		0	0
80.00			0	0
81.00			0	0
	SUBTOTAL	\$ 361,879,978	\$ (15,571,651)	\$ 346,308,327
	NONREIMBURSABLE COST CENTERS			
96.00	Gift, Flower, Coffee Shop and Canteen	30,014	0	30,014
97.00	Research		0	0
98.00	Physicians' Private Office		0	0
99.00	Nonpaid Workers		0	0
99.01			0	0
99.02			0	0
99.03			0	0
99.04			0	0
99.05			0	0
100.00	Other Nonreimbursable Cost Centers	6,365,011	0	6,365,011
100.01	Other Nonreimbursable Cost Centers	1,102,259	0	1,102,259
100.02	Foundation		0	0
100.03	MPSNF	4,506,991	0	4,506,991
100.04	Recovery INN		0	0
100.99	SUBTOTAL	\$ 12,004,275	\$ 0	\$ 12,004,275
101	TOTAL	\$ 373,884,253	\$ (15,571,651)	\$ 358,312,602

(To Schedule 8)

Provider Name:
MILLS PENINSULA MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2010

	TOTAL ADJ (Page 1 & 2)	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ					
ANCILLARY COST CENTERS													
37.00 Operating Room	0												
38.00 Recovery Room	0												
39.00 Delivery Room and Labor Room	3,930,339	3,930,339											
40.00 Anesthesiology	0												
41.00 Radiology - Diagnostic	0												
41.01	0												
41.02	0												
42.00 Radiology - Therapeutic	0												
43.00 Radioisotope	0												
44.00 Laboratory	0												
44.01 Pathological Lab	0												
46.00 Whole Blood	0												
47.00 Blood Storing and Processing	0												
49.00 Respiratory Therapy	0												
50.00 Physical Therapy	0												
51.00 Occupational Therapy	0												
52.00 Speech Pathology	0												
53.00 Electrocardiology	(33,398)		(33,398)										
53.01 Cardiac Rehab	0												
55.00 Medical Supplies Charged to Patients	0												
55.30 Implant Development Charged to Patient	0												
56.00 Drugs Charged to Patients	0												
57.00 Renal Dialysis	0												
58.00 ASC (Non-Distinct Part)	0												
58.00	0												
59.01 CDC Outpatient	0												
59.02 MSFBA Ancillary	0												
59.03 Acute Renal Dialysis	0												
60.00 Clinic	0												
61.00 Emergency	0												
62.00 Observation Beds	0												
64.00 Home Program Dialysis	0												
65.00 FQHC 6	0												
65.00 Melanoma Center	0												
70.00 Emergency	0												
71.00 Observation Beds	0												
80.00	0												
81.00	0												
NONREIMBURSABLE COST CENTERS													
96.00 Gift, Flower, Coffee Shop and Canteen	0												
97.00 Research	0												
98.00 Physicians' Private Office	0												
99.00 Nonpaid Workers	0												
99.01	0												
99.02	0												
99.03	0												
99.04	0												
99.05	0												
100.00 Other Nonreimbursable Cost Centers	0												
100.01 Other Nonreimbursable Cost Centers	0												
100.02 Foundation	0												
100.03 MPSNF	0												
100.04 Recovery INN	0												
101.00 TOTAL	(\$15,571,651)	0	(33,398)	(1,157,385)	(97,075)	(132,164)	(14,151,629)	0	0	0	0	0	0

(To Sch 10)

Provider Name							Fiscal Period	Provider NPI		Adjustments
MILLS PENINSULA MEDICAL CENTER							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1518937051		18
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report								
		Work Sheet	Part	Title	Line	Col.				
<u>MEMORANDUM ADJUSTMENTS</u>										
1							<p>The services provided to Medi-Cal inpatients in Noncontract acute hospitals are subject to various reimbursement limitations identified in AB 5 and AB 1183. The reported estimated impact of the limitation as identified on Schedule 3, Line 4 will be reversed and are addressed on Noncontract Schedule A and incorporated on Noncontract Schedule 1, Line 9.</p> <p>W & I Code, Section 14105.245</p>			
2							<p>The Psychiatric cost reported on Subprovider I, line 31.00, will be combined with Adults and Pediatrics, line 25.00, after step-down. This is done in accordance with the following: 42 CFR 413.20, 413.24, and 413.53(b)(c) CMS Pub. 15-1, Sections 2202.7, 2300, 2304, 2336, and 2404</p> <p>No additional adjustments will be made to reclassify these costs and statistics in the reported cost report format. However, Psychiatric (Subprovider I) and total patient days and general inpatient routine service charges will be reclassified to Adults and Pediatrics.</p>			

Provider Name							Fiscal Period	Provider NPI		Adjustments
MILLS PENINSULA MEDICAL CENTER							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1518937051		18
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report								
		Work Sheet	Part	Title	Line	Col.				
<u>RECLASSIFICATION OF REPORTED COSTS</u>										
3	10A	A			25.00	7	Adults and Pediatrics	\$40,768,588	(\$1,481,869)	\$39,286,719
	10A	A			33.00	7	Nursery	4,518,866	(2,448,470)	2,070,396
	10A	A			39.00	7	Delivery Room and Labor Room	5,927,479	3,930,339	9,857,818
							To reclassify the delivery room and labor room expense for the proper cost determination.			
							42 CFR 413.20 and 413.24			
							CMS Pub. 15-1, Sections 2300 and 2304			

Provider Name							Fiscal Period	Provider NPI		Adjustments
MILLS PENINSULA MEDICAL CENTER							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1518937051		18
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report								
		Work Sheet	Part	Title	Line	Col.				
ADJUSTMENTS TO REPORTED COSTS										
4	10A	A			53.00	7	Electrocardiology To eliminate capitation expense to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$4,691,301	(\$33,398)	\$4,657,903
5	10A	A			3.00	7	New Capital Related Costs - Building and Fixtures	\$12,518,020	(\$5,426)	\$12,512,594
	10A	A			4.00	7	New Capital Related Costs - Movable Equipment	4,982,376	(20,331)	4,962,045
	10A	A			6.00	7	Administrative and General To reconcile regional home office costs to agree with the filed Regional Home Office Cost Report. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304	70,632,948	(1,131,628)	69,501,320 *
6	10A	A			5.00	7	Employee Benefits To adjust the pension expense to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$12,176,152	(\$97,075)	\$12,079,077
7	10A	A			6.00	7	Administrative and General To adjust reported home office costs to agree with the Sutter Health Home Office Audit Report for fiscal period ended December 31, 2010. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304	* \$69,501,320	(\$132,164)	\$69,369,156 *
8	10A	A			6.00	7	Administrative and General To eliminate nonallowable quality assurance fees. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304; AB 1383 W&I Code, Section 14168.32	* \$69,369,156	(\$14,151,629)	\$55,217,527

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI	Adjustments	
MILLS PENINSULA MEDICAL CENTER							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1518937051	18	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report								
		Work Sheet	Part	Title	Line	Col.				
ADJUSTMENT TO REPORTED PATIENT DAYS										
9	4	D-1	I	XIX	1.00	1	Adults and Pediatrics - Total Patient Days	48,433	7,363	55,796
	N/A	S-3	I		14.00	6	Subprovider I - Total Patient Days To reclassify Subprovider I total patient days to Adults and Pediatrics cost center in conjunction with audit adjustment number 2. 42 CFR 413.20, 413.24, and 413.53(b)(c) CMS Pub. 15-1, Sections 2300, 2304, 2336, and 2306	7,363	(7,363)	0

Provider Name			Fiscal Period				Provider NPI		Adjustments	
MILLS PENINSULA MEDICAL CENTER			JANUARY 1, 2010 THROUGH DECEMBER 31, 2010				1518937051		18	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.				
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT										
10	4	D-1	I	XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics	859	211	1,070
	4A	D-1	II	XIX	42.00	4	Medi-Cal Days - Nursery	627	62	689
	4A	D-1	II	XIX	43.00	4	Medi-Cal Days - Intensive Care Unit	16	13	29
11	6	D-4		XIX	37.00	2	Medi-Cal Ancillary Charges - Operating Room	\$1,439,482	\$426,583	\$1,866,065
	6	D-4		XIX	39.00	2	Medi-Cal Ancillary Charges - Delivery Room and Labor Room	13,687	7,069	20,756
	6	D-4		XIX	41.00	2	Medi-Cal Ancillary Charges - Radiology - Diagnostic	310,860	225,608	536,468
	6	D-4		XIX	44.00	2	Medi-Cal Ancillary Charges - Laboratory	632,425	209,128	841,553
	6	D-4		XIX	49.00	2	Medi-Cal Ancillary Charges - Respiratory Therapy	76,095	18,246	94,341
	6	D-4		XIX	50.00	2	Medi-Cal Ancillary Charges - Physical Therapy	21,282	11,609	32,891
	6	D-4		XIX	53.00	2	Medi-Cal Ancillary Charges - Electrocardiology	114,422	19,206	133,628
	6	D-4		XIX	55.00	2	Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients	318,258	172,524	490,782
	6	D-4		XIX	55.30	2	Medi-Cal Ancillary Charges - Drugs Charged to Patients	37,004	5,507	42,511
	6	D-4		XIX	56.00	2	Medi-Cal Ancillary Charges - Implants Device Charged to Patients	759,087	271,611	1,030,698
	6	D-4		XIX	59.03	2	Medi-Cal Ancillary Charges - Acute Renal Dialysis	95,958	6,512	102,470
	6	D-4		XIX	61.00	2	Medi-Cal Ancillary Charges - Emergency	126,958	54,177	181,135
	6	D-4		XIX	101.00	2	Medi-Cal Ancillary Charges - Total	\$3,953,447	\$1,427,780	\$5,381,227
12	2	E-3	III	XIX	10.00	1	Medi-Cal Routine Service Charges	\$7,299,352	\$942,639	\$8,241,991
	2	E-3	III	XIX	11.00	1	Medi-Cal Ancillary Service Charges	3,953,447	1,427,780	5,381,227
13	3	E-3	III	XIX	33.00	1	Medi-Cal Deductibles	\$0	\$4,463	\$4,463
	3	E-3	III	XIX	36.00	1	Medi-Cal Coinsurance	30,509	14,291	44,800
14	1	E-1	III	XIX	57.00	1	Medi-Cal Interim Payments	\$2,132,665	\$503,683	\$2,636,348
<p style="text-align: center;">To adjust Medi-Cal Settlement Data to agree with the following EDS Paid Claims Summary: Report Date: January 9, 2012 Payment Period: January 1, 2010 through December 31, 2011 Service Period: January 1, 2010 through December 31, 2010 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2304, 2404, and 2408</p>										

Provider Name							Fiscal Period	Provider NPI		Adjustments
MILLS PENINSULA MEDICAL CENTER							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1518937051		18
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report								
		Work Sheet	Part	Title	Line	Col.				
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - DP/NF										
15	DPNF 1	S-3	I	XIX	15.00	5	Medi-Cal Days - DPNF To adjust reported Medi-Cal DP/NF days to agree with the following EDS Paid Claims Summary: Report Date: January 09, 2012 Payment Period: January 1, 2010 through December 31, 2011 Service Period: January 1, 2010 through December 31, 2010 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2304 and 2408 Title 22, CCR, Section 51511	0	1,059	1,059
16	DPNF 4	Not Reported					DP/NF Ancillary Charges - Respiratory Therapy	\$0	\$3,661	\$3,661
	DPNF 4	Not Reported					DP/NF Ancillary Charges - Medical Supplies Charged to Patients	0	288	288
	DPNF 4	Not Reported					DP/NF Ancillary Charges - Total Charges To include DP/NF ancillary charges related to services covered as part of the Medi-Cal per diem rate. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Section 2304 CCR, Title 22, Sections 51511 and 51123	0	3,949	3,949

Provider Name							Fiscal Period	Provider NPI		Adjustments
MILLS PENINSULA MEDICAL CENTER							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1518937051		18
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report								
		Work Sheet	Part	Title	Line	Col.				
<u>ADJUSTMENTS TO OTHER MATTERS</u>										
17	1	Not Reported					Medi-Cal Overpayments To recover Medi-Cal overpayments related to Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1	\$0	\$11,273	\$11,273
18	3	Not Reported					Routine Services - Late Billing Cost Reduction To adjust for late billing cost reduction applicable to routine services. 42 CFR 413.20 and 413.24 W and I Code, Section 14115 CCR, Title 22, Section 51458.1 CMS Pub. 15-1, Sections 2304 and 2408	\$0	\$70,138	\$70,138