

**APPEAL RECOMPUTATION  
OF THE  
AUDIT REPORT**

**ST. LUKE'S HOSPITAL  
SAN FRANCISCO, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIERS: 1881712933,  
1134247281, AND 1740309103**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2009**

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

**Section Chief: Louise Wong  
Audit Supervisor: Marisa Ho  
Auditors: Kent Huang and Jun Yan**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

April 24, 2013

Wade H. Jaeger  
Reimbursement Manager  
Sutter Health  
2880 Gateway Oaks, Suite 200  
Sacramento, CA 95833

In the Matter of:

ST. LUKE'S HOSPITAL  
NATIONAL PROVIDER IDENTIFIERS (NPIs) 1881712933, 1134247281 AND  
1740309103  
FISCAL PERIOD ENDED DECEMBER 31, 2009  
CASE NUMBER HA11-1209-913B-PW

Pursuant to the Office of Administrative Hearings and Appeals' Report of Findings dated  
May 02, 2012, from the informal appeal, the following revisions are made to the  
Medi-Cal audit report dated April 22, 2011.

SUMMARY OF REVISIONS

<u>MEDI-CAL NONCONTRACT SETTLEMENT (SCHEDULE 1)</u>	
Audited Amount Due State	\$ 60,435
Revision	<u>(257)</u>
Revised Amount Due State	\$ <u>60,178</u>
<u>MEDI-CAL CONTRACT COST (CONTRACT SCH. 1)</u>	
Audited Cost	\$ 13,396,724
Revision	<u>59,044</u>
Revised Cost	\$ <u>13,455,768</u>
<u>DISTINCT PART NURSING FACILITY (DPNF SCH. 1)</u>	
Audited Cost Per Day	\$ 797.58
Revision	<u>3.43</u>
Revised Cost Per Day	\$ <u>801.01</u>

<u>SUBACUTE (SUBACUTE SCH. 1)</u>		
Audited Cost Per Day	\$	810.85
Revision		<u>3.52</u>
Revised Cost Per Day	\$	<u>814.37</u>

Enclosed is the revised Summary of Findings and supporting schedules detailing the results of the recomputation.

A copy of the final settlement amount is being sent to the fiscal intermediary. This final settlement amount will be incorporated in a Statement of Account Status, which may reflect other financial transactions such as tentative settlement payments, final settlement payments, and/or lump sum rate adjustments. The Statement of Account Status with the amount due the State or owed to the provider (including interest as prescribed by law) will be forwarded to the provider by the fiscal intermediary. Instructions regarding payment, if necessary, will be included with the Statement of Account Status.

If you have any questions in 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: Evie Correa, Chief  
Audit Review and Analysis Section  
Department of Health Care Services  
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cc: See Next Page

Wade H. Jaeger  
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cc: Chris Opara, Chief  
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**SUMMARY OF FINDINGS**

**Provider Name:**  
**ST. LUKE'S HOSPITAL**

**Fiscal Period Ended:**  
**DECEMBER 31, 2009**

	SETTLEMENT	COST
<b>1. Medi-Cal Noncontract Settlement (SCHEDULE 1)</b> <b>Provider NPI: 1881712933</b>		
Audited	\$ (60,435)	
Net Change	\$ 257	
Revised Amount Due Provider (State)	\$ (60,178)	
<b>2. Subprovider I (SCHEDULE 1-1)</b> <b>Provider NPI:</b>		
Audited	\$ 0	
Net Change	\$ 0	
Revised Amount Due Provider (State)	\$ 0	
<b>3. Subprovider II (SCHEDULE 1-2)</b> <b>Provider NPI:</b>		
Audited	\$ 0	
Net Change	\$ 0	
Revised Amount Due Provider (State)	\$ 0	
<b>4. Medi-Cal Contract Cost (CONTRACT SCH 1)</b> <b>Provider NPI: 1881712933</b>		
Audited		\$ 13,396,724
Net Change		\$ 59,044
Revised Cost		\$ 13,455,768
Revised Amount Due Provider (State)	\$ 0	
<b>5. Distinct Part Nursing Facility (DPNF SCH 1)</b> <b>Provider NPI: 1134247281</b>		
Audited		\$ 797.58
Net Change		\$ 3.43
Revised Cost Per Day		\$ 801.01
Revised Amount Due Provider (State)	\$ 0	
<b>6. Distinct Part Nursing Facility (DPNF SCH 1-1)</b> <b>Provider NPI:</b>		
Audited		\$ 0.00
Net Change		\$ 0.00
Revised Cost Per Day		\$ 0.00
Revised Amount Due Provider (State)	\$ 0	
<b>7. Adult Subacute (ADULT SUBACUTE SCH 1)</b> <b>Provider NPI: 1740309103</b>		
Audited		\$ 810.85
Net Change		\$ 3.52
Revised Cost Per Day		\$ 814.37
Revised Amount Due Provider (State)	\$ 0	
<b>8. Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7)</b>	\$ (60,178)	
<b>9. Total Medi-Cal Cost</b>		\$ 13,455,768

**SUMMARY OF FINDINGS**

**Provider Name:**  
**ST. LUKE'S HOSPITAL**

**Fiscal Period Ended:**  
**DECEMBER 31, 2009**

		SETTLEMENT	COST
<b>10. Subacute (SUBACUTE SCH 1-1)</b> <b>Provider NPI:</b>	Audited		\$ 0.00
	Net Change		\$ 0.00
	Revised Cost Per Day		\$ 0.00
	Revised Amount Due Provider (State)	\$ 0	
<b>11. Rural Health Clinic (RHC SCH 1)</b> <b>Provider NPI:</b>	Audited	\$ 0	
	Net Change	\$ 0	
	Revised Amount Due Provider (State)	\$ 0	
<b>12. Rural Health Clinic (RHC 95-210 SCH 1)</b> <b>Provider NPI:</b>	Audited	\$ 0	
	Net Change	\$ 0	
	Revised Amount Due Provider (State)	\$ 0	
<b>13. Rural Health Clinic (RHC 95-210 SCH 1-1)</b> <b>Provider NPI:</b>	Audited	\$ 0	
	Net Change	\$ 0	
	Revised Amount Due Provider (State)	\$ 0	
<b>14. County Medical Services Program (CMSP SCH 1)</b> <b>Provider NPI:</b>	Audited	\$ 0	
	Net Change	\$ 0	
	Revised Amount Due Provider (State)	\$ 0	
<b>15. Transitional Care (TC SCH 1)</b> <b>Provider NPI:</b>	Audited		\$ 0.00
	Net Change		\$ 0.00
	Revised Cost Per Day		\$ 0.00
	Revised Amount Due Provider (State)	\$ 0	
<b>16. Total Other Settlement Due Provider - (Lines 10 through 15)</b>		\$ 0	
<b>17. Total Combined Revised Settlement Due Provider (State/CMSP/RHC) - (Line 8 + Line 16)</b>		\$ (60,178)	

## COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:  
ST. LUKE'S HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 2009

Provider NPI.  
1881712933

	AUDITED	REVISED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ 185,984	\$ 186,241
2. Excess Reasonable Cost Over Charges (Schedule 2)	\$ 0	\$ 0
3. Medi-Cal Inpatient Hospital Based Physician Services	\$ 0	N/A
4. <span style="float: right;">\$</span>	\$ 0	0
5. TOTAL COST-Reimbursable to Provider (Lines 1 through 4)	\$ 185,984	\$ 186,241
6. Interim Payments (Rev )	\$ (246,419)	\$ (246,419)
7. Balance Due Provider (State)	\$ (60,435)	\$ (60,178)
8. Duplicate Payments (Rev )	\$ 0	\$ 0
9. <span style="float: right;">\$</span>	\$ 0	0
10. <span style="float: right;">\$</span>	\$ 0	0
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ (60,435)	\$ (60,178)

(To Summary of Findings)

COMPUTATION OF LESSER OF  
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:  
ST. LUKE'S HOSPITALFiscal Period Ended:  
DECEMBER 31, 2009Provider NPI.  
1881712933

AUDITED

REVISED

## REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3) \$ 192,378 \$ 192,635

## CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Rev ) \$ 1,970,808 \$ 1,970,8083. Inpatient Ancillary Service Charges (Rev ) \$ 362,939 \$ 362,9394. Total Charges - Medi-Cal Inpatient Services \$ 2,333,747 \$ 2,333,7475. Excess of Customary Charges Over Reasonable Cost  
(Line 4 minus Line 1) \* \$ 2,141,369 \$ 2,141,1126. Excess of Reasonable Cost Over Customary Charges  
(Line 1 minus Line 4) \$ 0 \$ 0  
(To Schedule 1)

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

COMPUTATION OF  
MEDI-CAL NET COSTS OF COVERED SERVICESProvider Name:  
ST. LUKE'S HOSPITALFiscal Period Ended:  
DECEMBER 31, 2009Provider NPI.  
1881712933

	AUDITED	REVISED
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ 59,337	\$ 59,594
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ 133,041	\$ 133,041
3. Medi-Cal Inpatient Hospital Based Physician for Intern and Resident Services (Sch )	\$ 0	\$ 0
4. \$ \$	0	0
5. \$ \$	0	0
6. SUBTOTAL (Sum of Lines 1 through 5)	\$ 192,378	\$ 192,635
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	\$ (See Schedule 1)	\$ 0
8. SUBTOTAL	\$ 192,378	\$ 192,635 (To Schedule 2)
9. Coinsurance (Rev )	\$ (6,394)	\$ (6,394)
10. Patient and Third Party Liability (Rev )	\$ 0	\$ 0
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ 185,984	\$ 186,241 (To Schedule 1)

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:  
ST. LUKE'S HOSPITALFiscal Period Ended:  
DECEMBER 31, 2009Provider NPI.  
1881712933

## GENERAL SERVICE UNIT NET OF SWING-BED COSTS

## INPATIENT DAYS

	AUDITED	REVISED
1. Total Inpatient Days (include private & swing-bed) (Rev )	15,940	15,940
2. Inpatient Days (include private, exclude swing-bed)	15,940	15,940
3. Private Room Days (exclude swing-bed private room) (Rev )	0	0
4. Semi-Private Room Days (exclude swing-bed) (Rev )	15,940	15,940
5. Medicare NF Swing-Bed Days through Dec 31 (Rev )	0	0
6. Medicare NF Swing-Bed Days after Dec 31 (Rev )	0	0
7. Medi-Cal NF Swing-Bed Days through July 31 (Rev )	0	0
8. Medi-Cal NF Swing-Bed Days after July 31 (Rev )	0	0
9. Medi-Cal Days (excluding swing-bed) (Rev )	0	0

## SWING-BED ADJUSTMENT

17. Medicare NF Swing-Bed Rates through Dec 31 (Rev )	\$ 0.00	\$ 0.00
18. Medicare NF Swing-Bed Rates after Dec 31(Rev )	\$ 0.00	\$ 0.00
19. Medi-Cal NF Swing-Bed Rates through July 31(Rev )	\$ 0.00	\$ 0.00
20. Medi-Cal NF Swing-Bed Rates after July 31(Rev )	\$ 0.00	\$ 0.00
21. Total Routine Serv Cost (Sch 8, Line 25, Col 27)	\$ 24,917,040	\$ 25,022,115
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)	\$ 24,917,040	\$ 25,022,115

## PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 63,530,563	\$ 63,530,563
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 63,530,563	\$ 63,530,563
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 0.392206	\$ 0.393859
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)	\$ 3,985.61	\$ 3,985.61
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)	\$ 24,917,040	\$ 25,022,115

## PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 1,563.18	\$ 1,569.77
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 0	\$ 0
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 125,958	\$ 125,958
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 7,083	\$ 7,083
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 133,041	\$ 133,041

( To Schedule 3 )

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:  
ST. LUKE'S HOSPITALFiscal Period Ended:  
DECEMBER 31, 2009Provider NPI.  
1881712933

	AUDITED	REVISED
<b>SPECIAL CARE AND/OR NURSERY UNITS</b>		
<b>NURSERY</b>		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 910,593	\$ 915,439
2. Total Inpatient Days (Rev )	1,905	1,905
3. Average Per Diem Cost	\$ 478.00	\$ 480.55
4. Medi-Cal Inpatient Days (Rev )	0	0
5. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>INTENSIVE CARE UNIT</b>		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 7,857,536	\$ 7,888,670
7. Total Inpatient Days (Rev )	2,119	2,119
8. Average Per Diem Cost	\$ 3,708.13	\$ 3,722.83
9. Medi-Cal Inpatient Days (Rev )	0	0
10. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>CORONARY CARE UNIT</b>		
11. Total Inpatient Routine Cost (Sch 8, Line 27, Col 27)	\$ 0	\$ 0
12. Total Inpatient Days (Rev )	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Rev )	0	0
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>NEONATAL INTENSIVE CARE UNIT</b>		
16. Total Inpatient Routine Cost (Sch 8, Line 28, Col 27)	\$ 834,291	\$ 838,820
17. Total Inpatient Days (Rev )	608	608
18. Average Per Diem Cost	\$ 1,372.19	\$ 1,379.64
19. Medi-Cal Inpatient Days (Rev )	0	0
20. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>SURGICAL INTENSIVE CARE UNIT</b>		
21. Total Inpatient Routine Cost (Sch 8, Line 29, Col 27)	\$ 0	\$ 0
22. Total Inpatient Days (Rev )	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Rev )	0	0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>ADMINISTRATIVE DAYS</b>		
26. Per Diem Rate (Rev )	\$ 325.65	\$ 325.65
27. Medi-Cal Inpatient Days (Rev )	319	319
28. Cost Applicable to Medi-Cal	\$ 103,882	\$ 103,882
<b>ADMINISTRATIVE DAYS</b>		
29. Per Diem Rate (Rev )	\$ 253.75	\$ 253.75
30. Medi-Cal Inpatient Days (Rev )	87	87
31. Cost Applicable to Medi-Cal	\$ 22,076	\$ 22,076
32. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,28,31)	\$ 125,958	\$ 125,958

(To Schedule 4)

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:  
ST. LUKE'S HOSPITALFiscal Period Ended:  
DECEMBER 31, 2009Provider NPI.  
1881712933

SPECIAL CARE UNITS	AUDITED	REVISED
1. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
2. Total Inpatient Days (Rev )	0	0
3. Average Per Diem Cost	\$ 0.00	\$ 0.00
4. Medi-Cal Inpatient Days (Rev )	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 (Rev )	0	0
8. Average Per Diem Cost	\$ 0.00	\$ 0.00
9. Medi-Cal Inpatient Days (Rev )	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 (Rev )	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Rev )	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 (Rev )	0	0
18. Average Per Diem Cost	\$ 0.00	\$ 0.00
19. Medi-Cal Inpatient Days (Rev )	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 (Rev )	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Rev )	0	0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
ADMINISTRATIVE DAYS - LATE BILLED		
26. Per Diem Rate (Rev )	\$ 160.97	\$ 160.97
27. Medi-Cal Inpatient Days (Rev )	44	44
28. Cost Applicable to Medi-Cal	\$ 7,083	\$ 7,083
31. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,28)	\$ 7,083	\$ 7,083

(To Schedule 4)

SCHEDULE OF MEDI-CAL ANCILLARY COSTS

Provider Name:  
ST. LUKE'S HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 2009

Provider NPI.  
1881712933

		TOTAL ANCILLARY COST *	TOTAL ANCILLARY CHARGES (Rev )	RATIO COST TO CHARGES	MEDI-CAL CHARGES (From Schedule 6)	MEDI-CAL COST
<b>ANCILLARY COST CENTERS</b>						
37.00	Operating Room	\$ 11,253,329	\$ 43,339,452	0.259656	\$ 0	\$ 0
38.00	Recovery Room	0	0	0.000000	0	0
39.00	Delivery Room and Labor Room	5,066,406	18,446,127	0.274660	0	0
40.00	Anesthesiology	0	0	0.000000	0	0
41.00	Radiology - Diagnostic	5,684,380	15,822,094	0.359269	20,489	7,361
41.01	MRI/CT Scan	2,603,585	28,410,193	0.091643	3,516	322
41.02		0	0	0.000000	0	0
42.00	Radiology - Therapeutic	0	0	0.000000	0	0
43.00	Radioisotope	481,217	1,326,674	0.362725	0	0
44.00	Laboratory	7,508,410	89,340,813	0.084042	127,639	10,727
44.01	Pathological Lab	0	0	0.000000	0	0
46.00	Whole Blood	972,871	3,898,861	0.249527	0	0
46.30	Blood Clotting Factors Admin Costs	244	0	0.000000	0	0
49.00	Respiratory Therapy	3,857,766	54,188,577	0.071192	0	0
50.00	Physical Therapy	1,939,357	4,681,221	0.414284	8,911	3,692
51.00	Occupational Therapy	0	0	0.000000	0	0
52.00	Speech Pathology	0	0	0.000000	0	0
53.00	Electrocardiology	925,263	7,695,012	0.120242	0	0
54.00	Electroencephalography	0	0	0.000000	0	0
55.00	Medical Supplies Charged to Patients	7,541,402	17,095,486	0.441134	0	0
56.00	Drugs Charged to Patients	7,521,131	40,599,447	0.185252	202,384	37,492
57.00	Renal Dialysis	588,469	1,682,957	0.349664	0	0
58.00	ASC (Non - Distinct Part)	0	0	0.000000	0	0
58.01	Professional Services	0	0	0.000000	0	0
58.02		0	0	0.000000	0	0
59.00	Cardiac Cath Lab	819,624	4,225,002	0.193994	0	0
59.01		0	0	0.000000	0	0
59.02		0	0	0.000000	0	0
60.00	Clinic	829	0	0.000000	0	0
60.01	Specialty Clinic	184,364	8,873	20.778070	0	0
60.03	Diabetes Center	593,154	353,908	1.676012	0	0
61.00	Emergency	8,540,041	27,270,371	0.313162	0	0
62.00	Observations Beds (Non - Distinct Part)	0	1,666,808	0.000000	0	0
63.30	RHC	0	0	0.000000	0	0
63.60	FQHC	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
<b>TOTAL</b>		<b>\$ 66,081,843</b>	<b>\$ 360,051,876</b>		<b>\$ 362,939</b>	<b>\$ 59,594</b>

(To Schedule 3)

\* From Schedule 8, Column 27





## COMPUTATION OF MEDI-CAL CONTRACT COST

Provider Name:  
ST. LUKE'S HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 2009

Provider NPI:  
1881712933

		AUDITED	REVISED
1.	Net Cost of Covered Services Rendered to Medi-Cal Patients (Contract Sch 3)	\$ 13,396,724	\$ 13,455,768
2.	Excess Reasonable Cost Over Charges (Contract Sch 2)	\$ 0	\$ 0
3.	Medi-Cal Inpatient Hospital Based Physician Services	\$ 0	N/A
4.		\$ 0	\$ 0
5.	Subtotal (Sum of Lines 1 through 4)	\$ 13,396,724	\$ 13,455,768
6.	\$	\$ 0	\$ 0
7.		\$ 0	\$ 0
8.	Total Medi-Cal Cost (Sum of Lines 5 through 7)	\$ 13,396,724	\$ 13,455,768
(To Summary of Findings)			
9.	Medi-Cal Overpayments (Rev )	\$ 0	\$ 0
10.	Medi-Cal Credit Balances (Rev )	\$ 0	\$ 0
11.		\$ 0	\$ 0
12.		\$ 0	\$ 0
13.	TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ 0	\$ 0
(To Summary of Findings)			

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

**Provider Name:**  
**ST. LUKE'S HOSPITAL**

**Fiscal Period Ended:**  
**DECEMBER 31, 2009**

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

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

1. Cost of Covered Services (Contract Sch 3)	\$ <u>13,536,132</u>	\$ <u>13,595,176</u>
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**CHARGES FOR MEDI-CAL INPATIENT SERVICES**

2. Inpatient Routine Service Charges (Rev )	\$ <u>22,650,342</u>	\$ <u>22,650,342</u>
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3. Inpatient Ancillary Service Charges (Rev )	\$ <u>29,018,978</u>	\$ <u>29,018,978</u>
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4. Total Charges - Medi-Cal Inpatient Services	\$ <u>51,669,320</u>	\$ <u>51,669,320</u>
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5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ <u>38,133,188</u>	\$ <u>38,074,144</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:**  
**ST. LUKE'S HOSPITAL**

**Fiscal Period Ended:**  
**DECEMBER 31, 2009**

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

**GENERAL SERVICE UNIT NET OF SWING-BEDS COSTS**

	<b>AUDITED</b>	<b>REVISED</b>
<b>INPATIENT DAYS</b>		
1. Total Inpatient Days (include private & swing-bed) (Rev )	15,940	15,940
2. Inpatient Days (include private, exclude swing-bed)	15,940	15,940
3. Private Room Days (exclude swing-bed private room) (Rev )	0	0
4. Semi-Private Room Days (exclude swing-bed) (Rev )	15,940	15,940
5. Medicare NF Swing-Bed Days through Dec 31 (Rev )	0	0
6. Medicare NF Swing-Bed Days after Dec 31 (Rev )	0	0
7. Medi-Cal NF Swing-Bed Days through July 31 (Rev )	0	0
8. Medi-Cal NF Swing-Bed Days after July 31 (Rev )	0	0
9. Medi-Cal Days (excluding swing-bed) (Rev )	3,399	3,399

**SWING-BED ADJUSTMENT**

17. Medicare NF Swing-Bed Rates through Dec 31 (Rev )	\$ 0.00	\$ 0.00
18. Medicare NF Swing-Bed Rates after Dec 31(Rev )	\$ 0.00	\$ 0.00
19. Medi-Cal NF Swing-Bed Rates through July 31(Rev )	\$ 0.00	\$ 0.00
20. Medi-Cal NF Swing-Bed Rates after July 31(Rev )	\$ 0.00	\$ 0.00
21. Total Routine Serv Cost (Sch 8, Part I, Line 25, Col 27)	\$ 24,917,040	\$ 25,022,115
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)	\$ 24,917,040	\$ 25,022,115

**PRIVATE ROOM DIFFERENTIAL ADJUSTMENT**

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)(Rev )	\$ 63,530,563	\$ 63,530,563
29. Private Room Charges (excluding swing-bed charges)(Rev )	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)(Rev )	\$ 63,530,563	\$ 63,530,563
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 0.392206	\$ 0.393859
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)	\$ 3,985.61	\$ 3,985.61
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)	\$ 24,917,040	\$ 25,022,115

**PROGRAM INPATIENT OPERATING COST**

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 1,563.18	\$ 1,569.77
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 5,313,249	\$ 5,335,648
40. Cost Applicable to Medi-Cal (Contract Sch 4A)	\$ 2,498,758	\$ 2,509,655
41. Cost Applicable to Medi-Cal (Contract Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39, 40 & 41)	\$ 7,812,007	\$ 7,845,303

(To Contract Sch 3)

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

**Provider Name:**  
**ST. LUKE'S HOSPITAL**

**Fiscal Period Ended:**  
**DECEMBER 31, 2009**

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

<b>SPECIAL CARE AND/OR NURSERY UNITS</b>	<b>AUDITED</b>	<b>REVISED</b>
<b>NURSERY</b>		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 910,593	\$ 915,439
2. Total Inpatient Days (Rev )	1,905	1,905
3. Average Per Diem Cost	\$ 478.00	\$ 480.55
4. Medi-Cal Inpatient Days (Rev )	779	779
5. Cost Applicable to Medi-Cal	\$ 372,362	\$ 374,348
<b>INTENSIVE CARE UNIT</b>		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 7,857,536	\$ 7,888,670
7. Total Inpatient Days (Rev )	2,119	2,119
8. Average Per Diem Cost	\$ 3,708.13	\$ 3,722.83
9. Medi-Cal Inpatient Days (Rev )	485	485
10. Cost Applicable to Medi-Cal	\$ 1,798,443	\$ 1,805,573
<b>CORONARY CARE UNIT</b>		
11. Total Inpatient Routine Cost (Sch 8, Line 27, Col 27)	\$ 0	\$ 0
12. Total Inpatient Days (Rev )	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Rev )	0	0
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>NEONATAL INTENSIVE CARE UNIT</b>		
16. Total Inpatient Routine Cost (Sch 8, Line 28, Col 27)	\$ 834,291	\$ 838,820
17. Total Inpatient Days (Rev )	608	608
18. Average Per Diem Cost	\$ 1,372.19	\$ 1,379.64
19. Medi-Cal Inpatient Days (Rev )	239	239
20. Cost Applicable to Medi-Cal	\$ 327,953	\$ 329,734
<b>SURGICAL INTENSIVE CARE UNIT</b>		
21. Total Inpatient Routine Cost (Sch 8, Line 29, Col 27)	\$ 0	\$ 0
22. Total Inpatient Days (Rev )	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Rev )	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 (Rev )	0	0
28. Average Per Diem Cost	\$ 0.00	\$ 0.00
29. Medi-Cal Inpatient Days (Rev )	0	0
30. Cost Applicable to Medi-Cal	\$ 0	\$ 0
31. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,30)	\$ 2,498,758	\$ 2,509,655

(To Contract Sch 4)

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:  
ST. LUKE'S HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 2009

Provider NPI:  
1881712933

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

(To Contract Sch 4)







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

**Provider Name:**  
**ST. LUKE'S HOSPITAL**

**Fiscal Period Ended:**  
**DECEMBER 31, 2009**

**Provider NPI:**  
**1134247281**

	<b>AUDITED</b>	<b>REVISED</b>	<b>DIFFERENCE</b>
<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)	\$ 4,415,424	\$ 4,434,368	\$ 18,944
3. Total Distinct Part Facility Cost (Lines 1 & 2)	\$ 4,415,424	\$ 4,434,368	\$ 18,944
4. Total Distinct Part Patient Days (Rev )	5,536	5,536	
5. Average DP Per Diem Cost (Line 3 / Line 4)	\$ 797.58	\$ 801.01	\$ 3.43
<b>DPNF OVERPAYMENT AND OVERBILLINGS</b>			
6. Medi-Cal Overpayments (Rev )	\$ 0	\$ 0	\$
7. Medi-Cal Credit Balances (Rev )	\$ 0	\$ 0	\$
8. MEDI-CAL SETTLEMENT Due Provider (State)	\$ 0	\$ 0	\$ 0
	(To Summary of Findings)		
<b>GENERAL INFORMATION</b>			
9. Total Available Distinct Part Beds (C/R, W/S S-3)	19	19	
10. Total Licensed Capacity (All levels) (Rev )	229	229	
11. Total Medi-Cal DP Patient Days (Rev )	1,415	1,415	
<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	\$ 190,599	N/A
14. Total Capital Related Cost (Lines 12 & 13)	N/A	\$ 190,599	N/A
<b>TOTAL SALARY &amp; BENEFITS</b>			
15. Direct Salary & Benefits Expenses	N/A	\$ 2,004,090	N/A
16. Allocated Salary & Benefits (DPNF Sch 5)	N/A	\$ 1,620,870	N/A
17. Total Salary & Benefits Expenses (Lines 15 & 16)	N/A	\$ 3,624,960	N/A

## SUMMARY OF DISTINCT PART FACILITY EXPENSES

Provider Name:  
ST. LUKE'S HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 2009

Provider NPI:  
1134247281

COL.	COST CENTER DIRECT AND ALLOCATED EXPENSE	AUDITED *	REVISED *	DIFFERENCE
0.00	Distinct Part	\$ 1,783,292	\$ 1,783,292	\$ 0
1.00	Old Capital Related Costs - Building and Fixtures	0	0	0
2.00	Old Capital Related Costs - Movable Equipment	0	0	0
3.00	New Capital Related Costs - Building and Fixtures	62,472	63,644	1,172
3.01	New Capital Related Costs - Building B	0	0	0
3.02	New Capital Related Costs - Building C	0	0	0
3.03	New Capital Related Costs - Building D	0	0	0
3.04	New Capital Related Costs - Building E	0	0	0
3.05	New Capital Related Costs - MMC	0	0	0
4.00	New Capital Related Costs - Movable Equipment	25,254	25,677	423
4.06		0	0	0
4.07		0	0	0
4.08		0	0	0
5.00	Employee Benefits	559,779	559,788	9
6.01	Non - Patient Telephones	0	0	0
6.02	Data Processing	0	0	0
6.03	Purchasing/Receiving	0	0	0
6.04	Patient Admitting	0	0	0
6.05	Patient Business Office	0	0	0
6.06		0	0	0
6.07		0	0	0
6.06	Administrative and General - Hosp + CPMCRI	92,138	92,145	7
6.00	Administrative and General	689,774	701,681	11,907
7.00	Maintenance and Repairs	62,361	62,586	225
8.00	Operation of Plant	122,402	123,150	748
9.00	Laundry and Linen Service	38,589	38,818	230
10.00	Housekeeping	253,691	254,708	1,017
11.00	Dietary	173,352	174,172	820
12.00	Cafeteria	96,831	97,258	427
13.00	Maintenance of Personnel	0	0	0
14.00	Nursing Administration	205,716	206,515	798
15.00	Central Services and Supply	1,109	1,114	5
16.00	Pharmacy	0	0	0
17.00	Medical Records and Library	120,277	120,916	639
18.00	Social Service	82,535	82,847	311
19.00		0	0	0
19.02		0	0	0
19.03		0	0	0
21.00	Nursing School	0	0	0
21.01	Clinical Pastoral Education	0	0	0
22.00	Intern and Resident Service - Salary and Fringes	0	0	0
23.00	Intern and Resident - Other Program	0	0	0
24.00	Paramedical Ed Program	45,851	46,057	206
101.00	TOTAL DIRECT AND ALLOCATED EXPENSES	\$ 4,415,424	\$ 4,434,368	\$ 18,944

(To DPNF Sch 1)

\* From Schedule 8, Part I, line 34.





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

**Provider Name:**  
**ST. LUKE'S HOSPITAL**

**Fiscal Period Ended:**  
**DECEMBER 31, 2009**

**Provider NPI:**  
**1134247281**

<b>COL.</b>	<b>COST CENTER</b>	<b>REVISED CAP RELATED * (COL 1)</b>	<b>REVISED SAL &amp; EMP BENEFITS * (COL 2)</b>
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	63,644	N/A
3.01	New Capital Related Costs - Building B	0	N/A
3.02	New Capital Related Costs - Building C	0	N/A
3.03	New Capital Related Costs - Building D	0	N/A
3.04	New Capital Related Costs - Building E	0	N/A
3.05	New Capital Related Costs - MMC	0	N/A
4.00	New Capital Related Costs - Movable Equipment	25,677	N/A
4.06		0	N/A
4.07		0	N/A
4.08		0	N/A
5.00	Employee Benefits	961	558,826
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
6.06	Administrative and General - Hosp + CPMCRI	865	68,387
6.00	Administrative and General	24,276	271,848
7.00	Maintenance and Repairs	685	28,462
8.00	Operation of Plant	23,544	45,475
9.00	Laundry and Linen Service	4,690	22,409
10.00	Housekeeping	7,719	163,382
11.00	Dietary	11,125	78,879
12.00	Cafeteria	4,684	55,515
13.00	Maintenance of Personnel	0	0
14.00	Nursing Administration	6,008	162,792
15.00	Central Services and Supply	48	608
16.00	Pharmacy	0	0
17.00	Medical Records and Library	12,798	63,270
18.00	Social Service	1,457	67,399
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	2,417	33,618
<b>101</b>	<b>TOTAL ALLOCATED INDIRECT EXPENSES</b>	<b>\$ 190,599</b>	<b>\$ 1,620,870</b>

\* These amounts include Skilled Nursing Facility expenses,  
line 34.

(To DPNF SCH 1)

## COMPUTATION OF ADULT SUBACUTE PER DIEM

Provider Name:  
ST. LUKE'S HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 2009

Provider NPI:  
1740309103

	AUDITED	REVISED	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)	\$ 14,500,418	\$ 14,563,385	\$ 62,967
3. Total Adult Subacute Facility Cost (Lines 1 & 2)	\$ 14,500,418	\$ 14,563,385	\$ 62,967
4. Total Adult Subacute Patient Days (Rev )	17,883	17,883	
5. Average Adult Subacute Per Diem Cost (L3 / L4)	\$ 810.85	\$ 814.37	\$ 3.52

**ADULT SUBACUTE OVERPAYMENT & OVERBILLINGS**

6. Medi-Cal Overpayments (Rev )	\$ 0	\$ 0	\$
7. Medi-Cal Credit Balances (Rev )	\$ 0	\$ 0	\$
8. MEDI-CAL SETTLEMENT Due Provider (State)	\$ 0	\$ 0	\$ 0

(To Summary of Findings)

**GENERAL INFORMATION**

9. Contracted Number of Adult Subacute Beds (Rev )	60	60	
10. Total Licensed Nursing Facility Beds (Rev )	79	79	
11. Total Licensed Capacity (All levels of care)(Rev )	220	220	
12. Total Medi-Cal Adult Subacute Patient Days (Rev )	14,231	14,231	

**CAPITAL RELATED COST**

13. Direct Capital Related Cost	N/A	\$ 0	N/A
14. Indirect Capital Related Cost (Adult Subacute Sch 5)	N/A	\$ 661,674	N/A
15. Total Capital Related Cost (Lines 13 & 14)	N/A	\$ 661,674	N/A

**TOTAL SALARY & BENEFITS**

16. Direct Salary & Benefits Expenses	N/A	\$ 5,719,196	N/A
17. Alloc Salary & Benefits Expenses (Adult Subacute Sch 5)	N/A	\$ 4,829,800	N/A
18. Total Salary & Benefits Expenses (Lines 16 & 17)	N/A	\$ 10,548,996	N/A

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

	REVISED COSTS (Rev )	REVISED TOTAL DAYS (Rev )	REVISED MEDI-CAL DAYS (Rev )
19. Ventilator (Equipment Cost Only)	\$ 4,359	1,898	1,510
20. Nonventilator	N/A	15,985	N/A
21. TOTAL	N/A	17,883	N/A

## SUMMARY OF ADULT SUBACUTE FACILITY EXPENSES

Provider Name:  
ST. LUKE'S HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 2009

Provider NPI:  
1740309103

COL.	COST CENTER DIRECT AND ALLOCATED EXPENSE	AUDITED	REVISED *	DIFFERENCE
0.00	Adult Subacute	\$ 6,387,525	\$ 6,387,525	\$ 0
1.00	Old Capital Related Costs - Building and Fixtures	0	0	0
2.00	Old Capital Related Costs - Movable Equipment	0	0	0
3.00	New Capital Related Costs - Building and Fixtures	246,279	250,899	4,620
3.01	New Capital Related Costs - Building B	0	0	0
3.02	New Capital Related Costs - Building C	0	0	0
3.03	New Capital Related Costs - Building D	0	0	0
3.04	New Capital Related Costs - Building E	0	0	0
3.05	New Capital Related Costs - MMC	0	0	0
4.00	New Capital Related Costs - Movable Equipment	79,748	81,083	1,336
4.06		0	0	0
4.07		0	0	0
4.08		0	0	0
5.00	Employee Benefits	1,597,476	1,597,501	24
6.01	Non - Patient Telephones	0	0	0
6.02	Data Processing	0	0	0
6.03	Purchasing/Receiving	0	0	0
6.04	Patient Admitting	0	0	0
6.05	Patient Business Office	0	0	0
6.06		0	0	0
6.07		0	0	0
6.06	Administrative and General - Hosp + CPMCRI	301,101	301,124	23
6.00	Administrative and General	2,354,567	2,395,354	40,787
7.00	Maintenance and Repairs	245,841	246,727	885
8.00	Operation of Plant	482,534	485,482	2,948
9.00	Laundry and Linen Service	70,436	70,855	419
10.00	Housekeeping	273,206	274,301	1,095
11.00	Dietary	559,980	562,630	2,650
12.00	Cafeteria	352,729	354,283	1,554
13.00	Maintenance of Personnel	0	0	0
14.00	Nursing Administration	786,084	789,134	3,051
15.00	Central Services and Supply	3,502	3,516	15
16.00	Pharmacy	0	0	0
17.00	Medical Records and Library	407,084	409,247	2,163
18.00	Social Service	260,625	261,609	983
19.00		0	0	0
19.02		0	0	0
19.03		0	0	0
21.00	Nursing School	0	0	0
21.01	Clinical Pastoral Education	0	0	0
22.00	Intern and Resident Service - Salary and Fringes	0	0	0
23.00	Intern and Resident - Other Program	0	0	0
24.00	Paramedical Ed Program	91,702	92,114	413
101.00	TOTAL DIRECT AND ALLOCATED EXPENSES	\$ 14,500,418	\$ 14,563,385	\$ 62,967

(To Adult Subacute Sch 1)

\* From Schedule 8, Part I, Line 36.00





**ALLOCATION OF INDIRECT EXPENSES  
ADULT SUBACUTE**

**Provider Name:**  
**ST. LUKE'S HOSPITAL**

**Fiscal Period Ended:**  
**DECEMBER 31, 2009**

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

<b>COL.</b>	<b>COST CENTER ALLOCATED EXPENSES</b>	<b>REVISED CAP RELATED (COL 1)</b>	<b>REVISED SAL &amp; EMP BENEFITS (COL 2)</b>
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	250,899	N/A
3.01	New Capital Related Costs - Building B	0	N/A
3.02	New Capital Related Costs - Building C	0	N/A
3.03	New Capital Related Costs - Building D	0	N/A
3.04	New Capital Related Costs - Building E	0	N/A
3.05	New Capital Related Costs - MMC	0	N/A
4.00	New Capital Related Costs - Movable Equipment	81,083	N/A
4.06		0	N/A
4.07		0	N/A
4.08		0	N/A
5.00	Employee Benefits	2,743	1,594,757
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
6.06	Administrative and General - Hosp + CPMCRI	2,828	223,485
6.00	Administrative and General	82,871	928,017
7.00	Maintenance and Repairs	2,699	112,202
8.00	Operation of Plant	92,816	179,273
9.00	Laundry and Linen Service	8,561	40,903
10.00	Housekeeping	8,313	175,950
11.00	Dietary	35,936	254,805
12.00	Cafeteria	17,063	202,226
13.00	Maintenance of Personnel	0	0
14.00	Nursing Administration	22,957	622,061
15.00	Central Services and Supply	153	1,918
16.00	Pharmacy	0	0
17.00	Medical Records and Library	43,315	214,139
18.00	Social Service	4,602	212,828
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	4,834	67,236
101.00	<b>TOTAL ALLOCATED INDIRECT EXPENSES</b>	<b>\$ 661,674</b>	<b>\$ 4,829,800</b>

(To Adult Subacute Sch 1)



Provider Name:  
ST. LUKE'S HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 2009

TRIAL BALANCE EXPENSES	NET EXP FOR COST ALLOC (From Sch 10) 0.00	OLD CAPITAL BLDG & FIXTURES 1.00	OLD MOVABLE EQUIP 2.00	NEW CAPITAL BLDG & FIXTURES 3.00	NEW CAP REL COSTS BLDG B 3.01	NEW CAP REL COSTS BLDG C 3.02	NEW CAP REL COSTS BLDG D 3.03	NEW CAP REL COSTS BLDG E 3.04	NEW CAP REL COSTS MMC 3.05	ALLOC COST 4.00	ALLOC COST 4.06	ALLOC COST 4.07
<b>ANCILLARY COST CENTERS</b>												
37.00 Operating Room	4,855,526	0	0	58,340	57,407	40,479	0	0	54,577	839,856	0	0
38.00 Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00 Delivery Room and Labor Room	2,346,117	0	0	99,894	0	0	0	0	0	19,574	0	0
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
41.00 Radiology - Diagnostic	2,456,664	0	0	0	57,980	28,582	0	0	39,464	522,775	0	0
41.01 MR/CT Scan	1,414,600	0	0	0	7,803	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	0	0	0	0	0	0	0	0	0	0	0
43.00 Radioisotope	229,500	0	0	15,248	0	0	0	0	0	0	0	0
44.00 Laboratory	3,467,687	0	0	114,429	0	0	0	0	13,491	346,974	0	0
44.01 Pathological Lab	0	0	0	0	0	0	0	0	0	0	0	0
46.00 Whole Blood	715,232	0	0	0	0	0	0	0	0	0	0	0
46.30 Blood Clotting Factors Admin Costs	0	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	1,923,569	0	0	20,752	0	1,137	0	0	3,601	91,816	0	0
50.00 Physical Therapy	858,760	0	0	20,777	0	0	0	0	0	51,245	0	0
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0
52.00 Speech Pathology	0	0	0	0	0	0	0	0	0	0	0	0
53.00 Electrocardiology	458,364	0	0	9,944	0	0	0	0	0	80,427	0	0
54.00 Electroencephalography	0	0	0	0	0	0	0	0	0	0	0	0
55.00 Medical Supplies Charged to Patients	4,010,759	0	0	41,816	0	0	0	0	0	0	0	0
56.00 Drugs Charged to Patients	2,631,423	0	0	30,233	0	0	0	0	0	0	0	0
57.00 Renal Dialysis	390,649	0	0	6,279	0	0	0	0	0	0	0	0
58.00 ASC (Non - Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
58.01 Professional Services	0	0	0	0	0	0	0	0	0	0	0	0
58.02	0	0	0	0	0	0	0	0	0	0	0	0
59.00 Cardiac Cath Lab	411,567	0	0	0	0	0	0	0	22,314	0	0	0
59.01	0	0	0	0	0	0	0	0	0	0	0	0
59.02	0	0	0	0	0	0	0	0	0	0	0	0
60.00 Clinic	0	0	0	0	0	0	0	0	0	0	0	0
60.01 Specialty Clinic	68,166	0	0	0	0	0	0	0	16,568	0	0	0
60.03 Diabetes Center	294,242	0	0	0	0	10,622	0	0	0	5,338	0	0
61.00 Emergency	4,186,363	0	0	0	64,667	0	0	0	0	26,334	0	0
62.00 Observations Beds (Non - Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
63.30 RHC	0	0	0	0	0	0	0	0	0	0	0	0
63.60 FQHC	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
<b>NONREIMBURSABLE COST CENTERS</b>												
96.00 Gift, Flower, Coffee Shop and Canteen	0	0	0	9,469	0	0	0	0	0	0	0	0
97.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
97.01 CPMCRI	2,537,133	0	0	106,111	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
98.20 Pharmacy - Monteagle	6,385	0	0	0	0	0	0	69,994	280,919	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
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
100.00 Physician Recruiting	0	0	0	0	0	0	0	0	0	0	0	0
100.01 Marketing	379,726	0	0	46,807	0	2,097	0	0	30,778	1,127	0	0
100.02 MMC	413,715	0	0	7,743	0	10,335	2,479	0	95,827	0	0	0
100.04 Business Development	936,008	0	0	3,390	0	0	0	0	0	0	0	0
100.07 Child Life	38,378	0	0	0	0	0	0	0	0	0	0	0
100.08 NRCC Admin Physician	0	0	0	0	0	0	0	0	102,582	0	0	0
TOTAL	<u>129,720,597</u>	<u>0</u>	<u>0</u>	<u>2,326,200</u>	<u>332,897</u>	<u>252,005</u>	<u>23,795</u>	<u>177,386</u>	<u>869,759</u>	<u>3,559,232</u>	<u>0</u>	<u>0</u>



Provider Name:  
ST. LUKE'S HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 2009

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	ADMIN & GEN HOSP CPMCRI 6.06	ACCUMULATE COST	ADMINIS- TRATIVE & GENERAL 6.00
<b>ANCILLARY COST CENTERS</b>												
37.00 Operating Room	0	1,034,143	0	0	0	0	0	0	0	253,352	7,193,681	1,999,437
38.00 Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00 Delivery Room and Labor Room	0	609,505	0	0	0	0	0	0	0	117,753	3,192,843	887,430
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
41.00 Radiology - Diagnostic	0	523,217	0	0	0	0	0	0	0	131,737	3,760,420	1,045,184
41.01 MRI/CT Scan	0	284,514	0	0	0	0	0	0	0	62,341	1,769,259	491,754
41.02	0	0	0	0	0	0	0	0	0	0	0	0
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
43.00 Radioisotope	0	33,649	0	0	0	0	0	0	0	10,659	289,057	80,341
44.00 Laboratory	0	613,653	0	0	0	0	0	0	0	167,959	4,724,193	1,313,059
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	26,242	741,474	206,088
46.30 Blood Clotting Factors Admin Costs	0	0	0	0	0	0	0	0	0	191	191	53
49.00 Respiratory Therapy	0	451,525	0	0	0	0	0	0	0	91,665	2,584,066	718,224
50.00 Physical Therapy	0	235,976	0	0	0	0	0	0	0	42,977	1,209,736	336,238
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0
52.00 Speech Pathology	0	0	0	0	0	0	0	0	0	0	0	0
53.00 Electrocardiology	0	2,812	0	0	0	0	0	0	0	20,625	572,172	159,032
54.00 Electroencephalography	0	0	0	0	0	0	0	0	0	0	0	0
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	148,462	4,201,038	1,167,651
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	97,492	2,759,149	766,887
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	15,403	412,331	114,605
58.00 ASC (Non - Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
58.01 Professional Services	0	0	0	0	0	0	0	0	0	0	0	0
58.02	0	0	0	0	0	0	0	0	0	0	0	0
59.00 Cardiac Cath Lab	0	54,531	0	0	0	0	0	0	0	17,101	505,513	140,504
59.01	0	0	0	0	0	0	0	0	0	0	0	0
59.02	0	0	0	0	0	0	0	0	0	0	0	0
60.00 Clinic	0	0	0	0	0	0	0	0	0	649	649	180
60.01 Specialty Clinic	0	5,653	0	0	0	0	0	0	0	3,173	93,559	26,004
60.03 Diabetes Center	0	78,692	0	0	0	0	0	0	0	16,775	405,669	112,753
61.00 Emergency	0	1,047,480	0	0	0	0	0	0	0	193,144	5,517,989	1,533,689
62.00 Observations Beds (Non - Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
63.30 RHC	0	0	0	0	0	0	0	0	0	0	0	0
63.60 FQHC	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
<b>NONREIMBURSABLE COST CENTERS</b>												
96.00 Gift, Flower, Coffee Shop and Canteen	0	0	0	0	0	0	0	0	0	296	9,765	2,714
97.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
97.01 CPMCRI	0	0	0	0	0	0	0	0	0	109,967	2,753,211	765,237
98.00 Physicians' Private Office	0	0	0	0	0	0	0	0	0	0	0	0
98.20 Pharmacy - Montegale	0	0	0	0	0	0	0	0	0	234	357,532	99,374
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
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
100.00 Physician Recruiting	0	0	0	0	0	0	0	0	0	1,296	1,296	360
100.01 Marketing	0	37,932	0	0	0	0	0	0	0	21,127	519,594	144,418
100.02 MMC	0	44,495	0	0	0	0	0	0	0	17,054	591,647	164,444
100.04 Business Development	0	106,244	0	0	0	0	0	0	0	42,362	1,088,004	302,404
100.07 Child Life	0	10,694	0	0	0	0	0	0	0	1,801	50,873	14,140
100.08 NRCC Admin Physician	0	0	0	0	0	0	0	0	0	0	102,582	28,512
TOTAL	0	<u>17,628,058</u>	0	0	0	0	0	0	0	<u>4,623,833</u>	<u>129,720,597</u>	<u>28,213,297</u>



Provider Name:  
ST. LUKE'S HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 2009

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
<b>ANCILLARY COST CENTERS</b>												
37.00 Operating Room	248,375	488,726	40,571	525,090	0	126,664	0	140,645	190,777	0	281,332	0
38.00 Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00 Delivery Room and Labor Room	98,233	193,293	31,756	241,385	0	88,753	0	169,537	31,268	0	119,740	12,168
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
41.00 Radiology - Diagnostic	157,768	310,440	15,990	174,377	0	103,408	0	11,591	2,496	0	102,707	0
41.01 MRI/CT Scan	9,718	19,121	15,654	70,535	0	43,054	0	12	57	0	184,421	0
41.02	0	0	0	0	0	0	0	0	0	0	0	0
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
43.00 Radioisotope	14,994	29,505	0	54,860	0	3,848	0	0	0	0	8,612	0
44.00 Laboratory	129,624	255,061	0	164,581	0	151,181	0	190,592	176	0	579,943	0
44.01 Pathological Lab	0	0	0	0	0	0	0	0	0	0	0	0
46.00 Whole Blood	0	0	0	0	0	0	0	0	0	0	25,309	0
46.30 Blood Clotting Factors Admin Costs	0	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	26,385	51,917	0	43,104	0	82,177	0	0	136	0	351,757	0
50.00 Physical Therapy	20,431	40,203	4,235	246,871	0	43,098	0	8,157	0	0	30,387	0
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0
52.00 Speech Pathology	0	0	0	0	0	0	0	0	0	0	0	0
53.00 Electrocardiology	9,779	19,242	0	48,982	0	190	0	53	0	0	49,951	0
54.00 Electroencephalography	0	0	0	0	0	0	0	0	0	0	0	0
55.00 Medical Supplies Charged to Patients	41,121	80,914	0	0	0	0	0	0	1,939,705	0	110,973	0
56.00 Drugs Charged to Patients	29,731	58,501	0	0	0	0	0	0	20,595	3,622,724	263,545	0
57.00 Renal Dialysis	6,175	12,150	4,589	23,512	0	0	0	0	0	0	10,925	4,183
58.00 ASC (Non - Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
58.01 Professional Services	0	0	0	0	0	0	0	0	0	0	0	0
58.02	0	0	0	0	0	0	0	0	0	0	0	0
59.00 Cardiac Cath Lab	28,279	55,645	0	31,349	0	7,548	0	13,302	10,057	0	27,426	0
59.01	0	0	0	0	0	0	0	0	0	0	0	0
59.02	0	0	0	0	0	0	0	0	0	0	0	0
60.00 Clinic	0	0	0	0	0	0	0	0	0	0	0	0
60.01 Specialty Clinic	20,997	41,316	0	0	0	1,110	0	1,319	0	0	58	0
60.03 Diabetes Center	13,211	25,995	0	19,593	0	13,635	0	0	0	0	2,297	0
61.00 Emergency	80,532	158,463	46,800	548,602	0	141,930	0	274,167	1,273	0	177,022	59,575
62.00 Observations Beds (Non - Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
63.30 RHC	0	0	0	0	0	0	0	0	0	0	0	0
63.60 FQHC	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
<b>NONREIMBURSABLE COST CENTERS</b>												
96.00 Gift, Flower, Coffee Shop and Canteen	9,312	18,322	0	0	0	0	0	0	0	0	0	0
97.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
97.01 CPMCRI	104,346	205,322	0	39,186	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
98.20 Pharmacy - Monteagle	442,787	871,269	0	23,512	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
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
100.00 Physician Recruiting	0	0	0	0	0	0	0	0	0	0	0	0
100.01 Marketing	87,642	172,453	0	0	0	8,794	0	0	0	0	0	0
100.02 MMC	144,976	285,268	0	90,127	0	23,438	0	1,093	0	0	0	0
100.04 Business Development	3,333	6,559	0	0	0	11,896	0	4,111	0	0	0	0
100.07 Child Life	0	0	0	0	0	2,273	0	0	0	0	0	0
100.08 NRCC Admin Physician	130,006	255,811	0	0	0	0	0	0	0	0	0	0
TOTAL	<u>4,073,066</u>	<u>6,008,239</u>	<u>342,150</u>	<u>4,365,302</u>	<u>1,276,203</u>	<u>2,243,626</u>	<u>0</u>	<u>3,030,543</u>	<u>2,204,783</u>	<u>3,622,724</u>	<u>3,504,574</u>	<u>1,076,779</u>



Provider Name:  
ST. LUKE'S HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 2009

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	TOTAL COST 27.00
										STEP-DOWN ADJUSTMENT 26.00	
<b>ANCILLARY COST CENTERS</b>											
37.00 Operating Room	0	0	0	0	0	0	0	18,033	11,253,329		11,253,329
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	5,066,406		5,066,406
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	5,684,380		5,684,380
41.01 MRI/CT Scan	0	0	0	0	0	0	0	0	2,603,585		2,603,585
41.02	0	0	0	0	0	0	0	0	0		0
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0		0
43.00 Radioisotope	0	0	0	0	0	0	0	0	481,217		481,217
44.00 Laboratory	0	0	0	0	0	0	0	0	7,508,410		7,508,410
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	972,871		972,871
46.30 Blood Clotting Factors Admin Costs	0	0	0	0	0	0	0	0	244		244
49.00 Respiratory Therapy	0	0	0	0	0	0	0	0	3,857,766		3,857,766
50.00 Physical Therapy	0	0	0	0	0	0	0	0	1,939,357		1,939,357
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	0		0
52.00 Speech Pathology	0	0	0	0	0	0	0	0	0		0
53.00 Electrocardiology	0	0	0	0	0	65,653	208	0	925,263		925,263
54.00 Electroencephalography	0	0	0	0	0	0	0	0	0		0
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	7,541,402		7,541,402
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	7,521,131		7,521,131
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	588,469		588,469
58.00 ASC (Non - Distinct Part)	0	0	0	0	0	0	0	0	0		0
58.01 Professional Services	0	0	0	0	0	0	0	0	0		0
58.02	0	0	0	0	0	0	0	0	0		0
59.00 Cardiac Cath Lab	0	0	0	0	0	0	0	0	819,624		819,624
59.01	0	0	0	0	0	0	0	0	0		0
59.02	0	0	0	0	0	0	0	0	0		0
60.00 Clinic	0	0	0	0	0	0	0	0	829		829
60.01 Specialty Clinic	0	0	0	0	0	0	0	0	184,364		184,364
60.03 Diabetes Center	0	0	0	0	0	0	0	0	593,154		593,154
61.00 Emergency	0	0	0	0	0	0	0	0	8,540,041		8,540,041
62.00 Observations Beds (Non - Distinct Part)	0	0	0	0	0	0	0	0	0		0
63.30 RHC	0	0	0	0	0	0	0	0	0		0
63.60 FQHC	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
<b>NONREIMBURSABLE COST CENTERS</b>											
96.00 Gift, Flower, Coffee Shop and Canteen	0	0	0	0	0	0	0	0	40,113		40,113
97.00 Research	0	0	0	0	0	0	0	0	0		0
97.01 CPMCRI	0	0	0	0	0	0	0	0	3,867,302		3,867,302
98.00 Physicians' Private Office	0	0	0	0	0	0	0	0	0		0
98.20 Pharmacy - Monteagle	0	0	0	0	0	0	0	0	1,794,473		1,794,473
99.02	0	0	0	0	0	0	0	0	0		0
99.03	0	0	0	0	0	0	0	0	0		0
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0		0
100.00 Physician Recruiting	0	0	0	0	0	0	0	0	1,657		1,657
100.01 Marketing	0	0	0	0	0	0	0	0	932,901		932,901
100.02 MMC	0	0	0	0	0	0	0	0	1,300,993		1,300,993
100.04 Business Development	0	0	0	0	0	0	0	38,015	1,454,323		1,454,323
100.07 Child Life	0	0	0	0	0	0	0	0	67,285		67,285
100.08 NRCC Admin Physician	0	0	0	0	0	0	0	0	516,911		516,911
TOTAL	0	0	0	0	0	65,653	208	251,487	129,720,597	0	129,720,597



Provider Name:  
ST. LUKE'S HOSPITAL

Fiscal Period Ended:  
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	OLD BLDG & FIXTURES (SQ FT) 1.00	OLD MOVBLE EQUIP (SQ FT) 2.00	NEW BLDG & FIXTURES (SQ FT) 3.00	NEW CRC BLDG B (SQ FT) 3.01	NEW CRC BLDG C (SQ FT) 3.02	NEW CRC BLDG D (SQ FT) 3.03	NEW CRC BLDG E (SQ FT) 3.04	NEW CRC MMC (SQ FT) 3.05	NEW CRC MVBLE EQ (\$ VALUE) 4.00	STAT 4.06	STAT 4.07	STAT 4.08	
<b>ANCILLARY COST CENTERS</b>													
37.00	Operating Room		4,664	5,812	4,093			5,623	740,912				
38.00	Recovery Room												
39.00	Delivery Room and Labor Room		7,986	0	0			0	17,268				
40.00	Anesthesiology												
41.00	Radiology - Diagnostic			5,870	2,890			4,066	461,187				
41.01	MRI/CT Scan			790									
41.02													
42.00	Radiology - Therapeutic												
43.00	Radioisotope		1,219					0					
44.00	Laboratory		9,148					1,390	306,097				
44.01	Pathological Lab												
46.00	Whole Blood												
46.30	Blood Clotting Factors Admin Costs				0			0					
49.00	Respiratory Therapy		1,659		115			371	80,999				
50.00	Physical Therapy		1,661						45,208				
51.00	Occupational Therapy												
52.00	Speech Pathology												
53.00	Electrocardiology		795						70,952				
54.00	Electroencephalography												
55.00	Medical Supplies Charged to Patients		3,343										
56.00	Drugs Charged to Patients		2,417										
57.00	Renal Dialysis		502					0					
58.00	ASC (Non - Distinct Part)												
58.01	Professional Services												
58.02													
59.00	Cardiac Cath Lab							2,299					
59.01													
59.02													
60.00	Clinic							0					
60.01	Specialty Clinic				0			1,707					
60.03	Diabetes Center			0	1,074				4,709				
61.00	Emergency			6,547					23,232				
62.00	Observations Beds (Non - Distinct Part)												
63.30	RHC												
63.60	FQHC												
71.00	Observation Beds												
80.00													
81.00													
<b>NONREIMBURSABLE COST CENTERS</b>													
96.00	Gift, Flower, Coffee Shop and Canteen		757										
97.00	Research												
97.01	CPMCRI		8,483				0	0					
98.00	Physicians' Private Office												
98.20	Pharmacy - Monteagle						7,054	28,943					
99.02													
99.03													
99.00	Nonpaid Workers												
100.00	Physician Recruiting				0			0					
100.01	Marketing		3,742		212	0		3,171	994				
100.02	MMC		619		1,045	250		9,873					
100.04	Business Development		271					0					
100.07	Child Life												
100.08	NRCC Admin Physician							10,569					
TOTAL		0	0	185,967	33,703	25,481	2,400	17,877	89,611	3,139,918	0	0	0
COST TO BE ALLOCATED		0	0	2,326,200	332,897	252,005	23,795	177,386	869,759	3,559,232	0	0	0
UNIT COST MULTIPLIER - SCH 8		0.000000	0.000000	12.508671	9.877370	9.889918	9.914583	9.922582	9.705940	1.133543	0.000000	0.000000	0.000000



Provider Name:  
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Fiscal Period Ended:  
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	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	ADMIN & GEN HOSP CPMCRI 6.06	ADM & GEN (ACCUM COST)	MAINT & REPAIRS (SQ FT) 7.00
<b>ANCILLARY COST CENTERS</b>											
37.00	Operating Room	3,702,325							6,905,122	7,193,681	20,192
38.00	Recovery Room									0	
39.00	Delivery Room and Labor Room	2,182,081							3,209,365	3,192,843	7,986
40.00	Anesthesiology									0	
41.00	Radiology - Diagnostic	1,873,165							3,590,483	3,760,420	12,826
41.01	MRI/CT Scan	1,018,587							1,699,118	1,769,259	790
41.02										0	
42.00	Radiology - Therapeutic									0	
43.00	Radioisotope	120,467							290,520	289,057	1,219
44.00	Laboratory	2,196,931							4,577,726	4,724,193	10,538
44.01	Pathological Lab									0	
46.00	Whole Blood								715,232	741,474	
46.30	Blood Clotting Factors Admin Costs								5,197	191	
49.00	Respiratory Therapy	1,616,501							2,498,343	2,584,066	2,145
50.00	Physical Therapy	844,816							1,171,349	1,209,736	1,661
51.00	Occupational Therapy									0	
52.00	Speech Pathology									0	
53.00	Electrocardiology	10,068							562,125	572,172	795
54.00	Electroencephalography									0	
55.00	Medical Supplies Charged to Patients								4,046,344	4,201,038	3,343
56.00	Drugs Charged to Patients								2,657,151	2,759,149	2,417
57.00	Renal Dialysis								419,801	412,331	502
58.00	ASC (Non - Distinct Part)									0	
58.01	Professional Services									0	
58.02										0	
59.00	Cardiac Cath Lab	195,226							466,099	505,513	2,299
59.01										0	
59.02										0	
60.00	Clinic								17,677	649	
60.01	Specialty Clinic	20,237							86,473	93,559	1,707
60.03	Diabetes Center	281,725							457,216	405,669	1,074
61.00	Emergency	3,750,073							5,264,139	5,517,989	6,547
62.00	Observations Beds (Non - Distinct Part)									0	
63.30	RHC									0	
63.60	FQHC									0	
71.00	Observation Beds									0	
80.00										0	
81.00										0	
<b>NONREIMBURSABLE COST CENTERS</b>											
96.00	Gift, Flower, Coffee Shop and Canteen								8,058	9,765	757
97.00	Research									0	
97.01	CPMCRI								2,997,152	2,753,211	8,483
98.00	Physicians' Private Office									0	
98.20	Pharmacy - Monteagle								6,385	357,532	35,997
99.02										0	
99.03										0	
99.00	Nonpaid Workers									0	
100.00	Physician Recruiting								35,336	1,296	
100.01	Marketing	135,801							575,821	519,594	7,125
100.02	MMC	159,295							464,799	591,647	11,786
100.04	Business Development	380,362							1,154,588	1,088,004	271
100.07	Child Life	38,287							49,073	50,873	
100.08	NRCC Admin Physician									102,582	10,569
	TOTAL	63,110,025	0	0	0	0	0	0	126,022,653	101,507,300	331,126
	COST TO BE ALLOCATED	17,628,058	0	0	0	0	0	0	4,623,833	28,213,297	4,073,066
	UNIT COST MULTIPLIER - SCH 8	0.279323	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.036690	0.277944	12.300654



Provider Name:  
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Fiscal Period Ended:  
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	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	
<b>ANCILLARY COST CENTERS</b>													
37.00	Operating Room	20,192	81,235	13,400	48,713		23,673	389,543		43,339,452			
38.00	Recovery Room												
39.00	Delivery Room and Labor Room	7,986	63,586	6,160	34,133		28,536	63,845		18,446,127	960		
40.00	Anesthesiology												
41.00	Radiology - Diagnostic	12,826	32,016	4,450	39,769		1,951	5,097		15,822,094			
41.01	MRI/CT Scan	790	31,345	1,800	16,558		2	117		28,410,193			
41.02													
42.00	Radiology - Therapeutic												
43.00	Radioisotope	1,219		1,400	1,480					1,326,674			
44.00	Laboratory	10,538		4,200	58,142		32,080	360		89,340,813			
44.01	Pathological Lab												
46.00	Whole Blood									3,898,861			
46.30	Blood Clotting Factors Admin Costs			0									
49.00	Respiratory Therapy	2,145		1,100	31,604			277		54,188,577			
50.00	Physical Therapy	1,661	8,479	6,300	16,575		1,373			4,681,221			
51.00	Occupational Therapy												
52.00	Speech Pathology												
53.00	Electrocardiology	795		1,250	73		9			7,695,012			
54.00	Electroencephalography												
55.00	Medical Supplies Charged to Patients	3,343						3,960,646		17,095,486			
56.00	Drugs Charged to Patients	2,417		0				42,052	2,692,215	40,599,447			
57.00	Renal Dialysis	502	9,188	600						1,682,957	330		
58.00	ASC (Non - Distinct Part)												
58.01	Professional Services												
58.02													
59.00	Cardiac Cath Lab	2,299		800	2,903		2,239	20,535		4,225,002			
59.01													
59.02													
60.00	Clinic												
60.01	Specialty Clinic	1,707		0	427		222			8,873			
60.03	Diabetes Center	1,074		500	5,244					353,908			
61.00	Emergency	6,547	93,709	14,000	54,584		46,147	2,600		27,270,371	4,700		
62.00	Observations Beds (Non - Distinct Part)												
63.30	RHC												
63.60	FQHC												
71.00	Observation Beds												
80.00													
81.00													
<b>NONREIMBURSABLE COST CENTERS</b>													
96.00	Gift, Flower, Coffee Shop and Canteen	757		0									
97.00	Research												
97.01	CPMCRI	8,483		1,000									
98.00	Physicians' Private Office												
98.20	Pharmacy - Monteagle	35,997		600									
99.02													
99.03													
99.00	Nonpaid Workers												
100.00	Physician Recruiting												
100.01	Marketing	7,125		0	3,382								
100.02	MMC	11,786		2,300	9,014		184						
100.04	Business Development	271			4,575		692						
100.07	Child Life				874								
100.08	NRCC Admin Physician	10,569											
	TOTAL	248,234	685,090	111,400	121,691	862,864	0	510,093	4,501,903	2,692,215	539,883,663	84,950	0
	COST TO BE ALLOCATED	6,008,239	342,150	4,365,302	1,276,203	2,243,626	0	3,030,543	2,204,783	3,622,724	3,504,574	1,076,779	0
	UNIT COST MULTIPLIER - SCH 8	24.203931	0.499424	39.185836	10.487239	2.600208	0.000000	5.941158	0.489745	1.345629	0.006491	12.675445	0.000000

Provider Name:

Fiscal Period Ended:

ST. LUKE'S HOSPITAL

DECEMBER 31, 2009

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  
3.01 New Capital Related Costs - Building B  
3.02 New Capital Related Costs - Building C  
3.03 New Capital Related Costs - Building D  
3.04 New Capital Related Costs - Building E  
3.05 New Capital Related Costs - MMC  
4.00 New Capital Related Costs - Movable Equipment  
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  
6.06 Administrative and General - Hosp + CPMCRI  
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) 171  
26.00 Intensive Care Unit 64  
27.00 Coronary Care Unit  
28.00 Neonatal Intensive Care Unit  
29.00 Surgical Intensive Care  
31.00 Subprovider 1  
31.01 Subprovider 2 Psych  
32.00  
33.00 Nursery  
34.00 Medicare Certified Nursing Facility 189  
35.00 Distinct Part Nursing Facility  
36.00 Adult Subacute Care Unit 378  
36.01 Subacute Care Unit II  
36.02 Transitional Care Unit

Provider Name:  
ST. LUKE'S HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 2009

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

**ANCILLARY COST CENTERS**

37.00	Operating Room					74
38.00	Recovery Room					
39.00	Delivery Room and Labor Room					
40.00	Anesthesiology					
41.00	Radiology - Diagnostic					
41.01	MRI/CT Scan					
41.02						
42.00	Radiology - Therapeutic					
43.00	Radioisotope					
44.00	Laboratory					
44.01	Pathological Lab					
46.00	Whole Blood					
46.30	Blood Clotting Factors Admin Costs					
49.00	Respiratory Therapy					
50.00	Physical Therapy					
51.00	Occupational Therapy					
52.00	Speech Pathology					
53.00	Electrocardiology			100	100	
54.00	Electroencephalography					
55.00	Medical Supplies Charged to Patients					
56.00	Drugs Charged to Patients					
57.00	Renal Dialysis					
58.00	ASC (Non - Distinct Part)					
58.01	Professional Services					
58.02						
59.00	Cardiac Cath Lab					
59.01						
59.02						
60.00	Clinic					
60.01	Specialty Clinic					
60.03	Diabetes Center					
61.00	Emergency					
62.00	Observations Beds (Non - Distinct Part)					
63.30	RHC					
63.60	FQHC					
71.00	Observation Beds					
80.00						
81.00						

**NONREIMBURSABLE COST CENTERS**

96.00	Gift, Flower, Coffee Shop and Canteen					
97.00	Research					
97.01	CPMCRI					
98.00	Physicians' Private Office					
98.20	Pharmacy - Monteagle					
99.02						
99.03						
99.00	Nonpaid Workers					
100.00	Physician Recruiting					
100.01	Marketing					
100.02	MMC					
100.04	Business Development					156
100.07	Child Life					
100.08	NRCC Admin Physician					

TOTAL	0	0	0	0	100	100	1,032
COST TO BE ALLOCATED	0	0	0	0	65,653	208	251,487
UNIT COST MULTIPLIER - SCH 8	0.000000	0.000000	0.000000	0.000000	656.533696	2.079986	243.689026

## TRIAL BALANCE OF EXPENSES

Provider Name:  
ST. LUKE'S HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 2009

		AUDITED	REVISIONS (From Sch 10A)	REVISED
	<b>GENERAL SERVICE COST CENTERS</b>			
1.00	Old Capital Related Costs - Building and Fixtures	\$ 0	\$ 0	\$ 0
2.00	Old Capital Related Costs - Movable Equipment	0	0	0
3.00	New Capital Related Costs - Building and Fixtures	2,283,366	42,834	2,326,200
3.01	New Capital Related Costs - Building B	332,897	0	332,897
3.02	New Capital Related Costs - Building C	252,005	0	252,005
3.03	New Capital Related Costs - Building D	23,795	0	23,795
3.04	New Capital Related Costs - Building E	177,386	0	177,386
3.05	New Capital Related Costs - MMC	869,759	0	869,759
4.00	New Capital Related Costs - Movable Equipment	3,500,600	58,632	3,559,232
4.06		0	0	0
4.07		0	0	0
4.08		0	0	0
5.00	Employee Benefits	17,597,785	0	17,597,785
6.01	Non - Patient Telephones	0	0	0
6.02	Data Processing	0	0	0
6.03	Purchasing/Receiving	0	0	0
6.04	Patient Admitting	0	0	0
6.05	Patient Business Office	0	0	0
6.06		0	0	0
6.07		0	0	0
6.06	Administrative and General - Hosp + CPMCRI	3,832,156	0	3,832,156
6.00	Administrative and General	23,533,912	469,598	24,003,510
7.00	Maintenance and Repairs	2,750,752	0	2,750,752
8.00	Operation of Plant	2,396,182	0	2,396,182
9.00	Laundry and Linen Service	137,291	0	137,291
10.00	Housekeeping	2,614,938	0	2,614,938
11.00	Dietary	702,917	0	702,917
12.00	Cafeteria	1,242,637	0	1,242,637
13.00	Maintenance of Personnel	0	0	0
14.00	Nursing Administration	1,651,393	0	1,651,393
15.00	Central Services and Supply	1,214,002	0	1,214,002
16.00	Pharmacy	2,125,394	0	2,125,394
17.00	Medical Records and Library	1,792,631	0	1,792,631
18.00	Social Service	592,671	0	592,671
19.00		0	0	0
19.02		0	0	0
19.03		0	0	0
21.00	Nursing School	0	0	0
21.01	Clinical Pastoral Education	0	0	0
22.00	Intern and Resident Service - Salary and Fringes	49,556	0	49,556
23.00	Intern and Resident - Other Program	157	0	157
24.00	Paramedical Ed Program	98,158	0	98,158
	<b>INPATIENT ROUTINE COST CENTERS</b>			
25.00	Adults and Pediatrics (Gen Routine)	11,561,209	0	11,561,209
26.00	Intensive Care Unit	3,878,092	0	3,878,092
27.00	Coronary Care Unit	0	0	0
28.00	Neonatal Intensive Care Unit	364,436	0	364,436
29.00	Surgical Intensive Care	0	0	0
31.00	Subprovider I	0	0	0
31.01	Subprovider 2 Psych	0	0	0
32.00		0	0	0
33.00	Nursery	372,106	0	372,106
34.00	Medicare Certified Nursing Facility	1,783,292	0	1,783,292
35.00	Distinct Part Nursing Facility	0	0	0
36.00	Adult Subacute Care Unit	6,387,525	0	6,387,525
36.01	Subacute Care Unit II	0	0	0
36.02	Transitional Care Unit	0	0	0

## TRIAL BALANCE OF EXPENSES

Provider Name:  
ST. LUKE'S HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 2009

		AUDITED	REVISIONS (From Sch 10A)	REVISED
	<b>ANCILLARY COST CENTERS</b>			
37.00	Operating Room	\$ 4,855,526	\$ 0	\$ 4,855,526
38.00	Recovery Room	0	0	0
39.00	Delivery Room and Labor Room	2,346,117	0	2,346,117
40.00	Anesthesiology	0	0	0
41.00	Radiology - Diagnostic	2,456,664	0	2,456,664
41.01	MRI/CT Scan	1,414,600	0	1,414,600
41.02		0	0	0
42.00	Radiology - Therapeutic	0	0	0
43.00	Radioisotope	229,500	0	229,500
44.00	Laboratory	3,467,687	0	3,467,687
44.01	Pathological Lab	0	0	0
46.00	Whole Blood	715,232	0	715,232
46.30	Blood Clotting Factors Admin Costs	0	0	0
49.00	Respiratory Therapy	1,923,569	0	1,923,569
50.00	Physical Therapy	858,760	0	858,760
51.00	Occupational Therapy	0	0	0
52.00	Speech Pathology	0	0	0
53.00	Electrocardiology	458,364	0	458,364
54.00	Electroencephalography	0	0	0
55.00	Medical Supplies Charged to Patients	4,010,759	0	4,010,759
56.00	Drugs Charged to Patients	2,631,423	0	2,631,423
57.00	Renal Dialysis	390,649	0	390,649
58.00	ASC (Non - Distinct Part)	0	0	0
58.01	Professional Services	0	0	0
58.02		0	0	0
59.00	Cardiac Cath Lab	411,567	0	411,567
59.01		0	0	0
59.02		0	0	0
60.00	Clinic	0	0	0
60.01	Specialty Clinic	68,166	0	68,166
60.03	Diabetes Center	294,242	0	294,242
61.00	Emergency	4,186,363	0	4,186,363
62.00	Observations Beds (Non - Distinct Part)	0	0	0
63.30	RHC	0	0	0
63.60	FQHC	0	0	0
71.00	Observation Beds	0	0	0
80.00		0	0	0
81.00		0	0	0
	<b>SUBTOTAL</b>	\$ 124,838,188	\$ 571,064	\$ 125,409,252
	<b>NONREIMBURSABLE COST CENTERS</b>			
96.00	Gift, Flower, Coffee Shop and Canteen	0	0	0
97.00	Research	0	0	0
97.01	CPMCRI	2,537,133	0	2,537,133
98.00	Physicians' Private Office	0	0	0
98.20	Pharmacy - Monteagle	6,385	0	6,385
99.02		0	0	0
99.03		0	0	0
99.00	Nonpaid Workers	0	0	0
100.00	Physician Recruiting	0	0	0
100.01	Marketing	379,726	0	379,726
100.02	MMC	413,715	0	413,715
100.04	Business Development	936,008	0	936,008
100.07	Child Life	38,378	0	38,378
100.08	NRCC Admin Physician	0	0	0
100.99	<b>SUBTOTAL</b>	\$ 4,311,345	\$ 0	\$ 4,311,345
101	<b>TOTAL</b>	\$ 129,149,533	\$ 571,064	\$ 129,720,597

(To Schedule 8)



Provider Name:  
ST. LUKE'S HOSPITAL

Page 1  
Fiscal Period Ended:  
DECEMBER 31, 2009

	TOTAL REV (Page 1)	REVISION 1	REVISION									
<b>ANCILLARY COST CENTERS</b>												
37.00	Operating Room	0										
38.00	Recovery Room	0										
39.00	Delivery Room and Labor Room	0										
40.00	Anesthesiology	0										
41.00	Radiology - Diagnostic	0										
41.01	MRI/CT Scan	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										
46.30	Blood Clotting Factors Admin Costs	0										
49.00	Respiratory Therapy	0										
50.00	Physical Therapy	0										
51.00	Occupational Therapy	0										
52.00	Speech Pathology	0										
53.00	Electrocardiology	0										
54.00	Electroencephalography	0										
55.00	Medical Supplies Charged to Patients	0										
56.00	Drugs Charged to Patients	0										
57.00	Renal Dialysis	0										
58.00	ASC (Non - Distinct Part)	0										
58.01	Professional Services	0										
58.02		0										
59.00	Cardiac Cath Lab	0										
59.01		0										
59.02		0										
60.00	Clinic	0										
60.01	Specialty Clinic	0										
60.03	Diabetes Center	0										
61.00	Emergency	0										
62.00	Observations Beds (Non - Distinct Part)	0										
63.30	RHC	0										
63.60	FQHC	0										
71.00	Observation Beds	0										
80.00		0										
81.00		0										
<b>NONREIMBURSABLE COST CENTERS</b>												
96.00	Gift, Flower, Coffee Shop and Canteen	0										
97.00	Research	0										
97.01	CPMCRI	0										
98.00	Physicians' Private Office	0										
98.20	Pharmacy - Monteagle	0										
99.02		0										
99.03		0										
99.00	Nonpaid Workers	0										
100.00	Physician Recruiting	0										
100.01	Marketing	0										
100.02	MMC	0										
100.04	Business Development	0										
100.07	Child Life	0										
100.08	NRCC Admin Physician	0										
101.00	TOTAL	\$571,064	571,064	0	0	0	0	0	0	0	0	0

Provider Name							Fiscal Period		Provider NPI		Revision
ST LUKE'S HOSPITAL							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009		1881712933		1
Report References											
Rev. No.	Audit Report	Cost Report					Explanation of Revisions	As Audited	Increase (Decrease)	As Revised	
		Work Sheet	Part	Title	Line	Col.					
<b><u>REVISION TO AUDITED COSTS</u></b>											
1	10A	A			3.00	7	New Capital Related Costs - Building and Fixtures	\$2,283,366	\$42,834	\$2,326,200	
	10A	A			4.00	7	New Capital Related Costs - Movable Equipment	3,500,600	58,632	3,559,232	
	10A	A			6.07	7	Administrative and General	23,533,912	469,598	24,003,510	
							To revise the audited Sutter Health Home Office costs in accordance with the Report of Findings dated May 2, 2012, Appeal Issue Number 1. Case Number HA11-1209-913B-PW.				