

**REPORT  
ON THE  
COST REPORT REVIEW**

**ST. LUKE'S HOSPITAL  
SAN FRANCISCO, CALIFORNIA  
PROVIDER NUMBERS: ZZR/HSC00055F AND LTC55243F/70042F  
NPI NUMBERS: 1881712933, 1134247281, AND 1740309103**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2008**

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

**Section Chief: Louise Wong  
Audit Supervisor: Sandra Garcia  
Auditor: Gurdip Sohal**



DAVID MAXWELL-JOLLY  
*Director*

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



ARNOLD SCHWARZENEGGER  
*Governor*

April 28, 2010

Beth Tello  
Reimbursement Analysts  
Sutter Health  
2880 Gateway Oaks Drive, Suite 200  
Sacramento, CA 95833

PROVIDER: ST. LUKE'S HOSPITAL  
PROVIDER NOS. ZZR/HSC00055F AND LTC55243F/70042F  
NPI NOS. 1881712933, 1134247281, AND 1740309103  
FISCAL PERIOD ENDED DECEMBER 31, 2008

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

In our opinion, the audited combined settlement for the fiscal period due the State in the amount of \$75,095 and the audited costs presented in the Summary of Findings represent a proper determination in accordance with the reimbursement principles of applicable programs.

This audit report includes the:

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

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

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

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

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

John Melton, Acting Chief  
Office of Administrative Appeals and Hearings  
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  
P.O. Box 997413  
Sacramento, CA 95899-7413

**Courier (UPS, FedEx, etc.)**

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

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

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

Original Signed by

Louise Wong, Chief  
Audits Section—Richmond  
Financial Audits Branch

Certified

**SUMMARY OF FINDINGS**

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

**Fiscal Period Ended:**  
**DECEMBER 31, 2008**

		SETTLEMENT	COST
<b>1. Medi-Cal Noncontract Settlement (SCHEDULE 1)</b> <b>Provider No. ZZR00055F</b>	Reported	\$ 30,930	
	Net Change	\$ (88,798)	
	Audited Amount Due Provider (State)	\$ (57,868)	
<b>2. Subprovider I (SCHEDULE 1-1)</b> <b>Provider No.</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>3. Subprovider II (SCHEDULE 1-2)</b> <b>Provider No.</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>4. Medi-Cal Contract Cost (CONTRACT SCH 1)</b> <b>Provider No. HSC00055F</b>	Reported		\$ 12,302,736
	Net Change		\$ 760,168
	Audited Cost		\$ 13,062,905
	Audited Amount Due Provider (State)	\$ (17,227)	
<b>5. Distinct Part Nursing Facility (DPNF SCH 1)</b> <b>Provider No. LTC55243F</b>	Reported		\$ 1,858.54
	Net Change		\$ (985.42)
	Audited Cost Per Day		\$ 873.12
	Audited Amount Due Provider (State)	\$ 0	
<b>6. Distinct Part Nursing Facility (DPNF SCH 1-1)</b> <b>Provider No.</b>	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
<b>7. Adult Subacute (ADULT SUBACUTE SCH 1)</b> <b>Provider No. LTC70024F</b>	Reported		\$ 795.38
	Net Change		\$ 59.60
	Audited Cost Per Day		\$ 854.98
	Audited Amount Due Provider (State)	\$ 0	
<b>8. Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7)</b>		\$ (75,095)	
<b>9. Total Medi-Cal Cost</b>			\$ 13,062,905

**SUMMARY OF FINDINGS**

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

**Fiscal Period Ended:**  
**DECEMBER 31, 2008**

		SETTLEMENT	COST
<b>10. Subacute (SUBACUTE SCH 1-1)</b>	<b>Provider No.</b>		
	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
<b>11. Rural Health Clinic (RHC SCH 1)</b>	<b>Provider No.</b>		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>12. Rural Health Clinic (RHC 95-210 SCH 1)</b>	<b>Provider No.</b>		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>13. Rural Health Clinic (RHC 95-210 SCH 1-1)</b>	<b>Provider No.</b>		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>14. County Medical Services Program (CMSP SCH 1)</b>	<b>Provider No.</b>		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>15. Transitional Care (TC SCH 1)</b>	<b>Provider No.</b>		
	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
<b>16. Total Other Settlement Due Provider - (Lines 10 through 15)</b>		\$ 0	
<b>17. Total Combined Audited Settlement Due Provider (State/CMSP/RHC) - (Line 8 + Line 16)</b>		\$ (75,095)	

## COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:  
ST. LUKE'S HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 2008

Provider No.  
ZZR00055F

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ <u>691,803</u>	\$ <u>208,872</u>
2. Excess Reasonable Cost Over Charges (Schedule 2)	\$ <u>0</u>	\$ <u>0</u>
3. Medi-Cal Inpatient Hospital Based Physician Services	\$ <u>0</u>	\$ <u>N/A</u>
4. Administrative Day Adjustment (Adj 27 )	\$ <u>(498,454)</u>	\$ <u>0</u>
5. TOTAL COST-Reimbursable to Provider (Lines 1 through 4)	\$ <u>193,349</u>	\$ <u>208,872</u>
6. Interim Payments (Adj 18 )	\$ <u>(162,419)</u>	\$ <u>(266,740)</u>
7. Balance Due Provider (State)	\$ <u>30,930</u>	\$ <u>(57,868)</u>
8. Duplicate Payments (Adj )	\$ <u>0</u>	\$ <u>0</u>
9.	\$ <u>0</u>	\$ <u>0</u>
10.	\$ <u>0</u>	\$ <u>0</u>
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ <u><u>30,930</u></u>	\$ <u><u>(57,868)</u></u>

(To Summary of Findings)

COMPUTATION OF LESSER OF  
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:  
ST. LUKE'S HOSPITALFiscal Period Ended:  
DECEMBER 31, 2008Provider No.  
ZZR00055F

REPORTED

AUDITED

## REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3) \$ 691,803 \$ 212,300

## CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj 16 ) \$ 1,428,562 \$ 1,391,5743. Inpatient Ancillary Service Charges (Adj 16 ) \$ 409,417 \$ 452,0174. Total Charges - Medi-Cal Inpatient Services \$ 1,837,979 \$ 1,843,5915. Excess of Customary Charges Over Reasonable Cost  
(Line 4 minus Line 1) \* \$ 1,146,176 \$ 1,631,2916. 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, 2008Provider No.  
ZZR00055F

	REPORTED	AUDITED
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ 82,619	\$ 90,751
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ 609,184	\$ 121,549
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)	\$ 691,803	\$ 212,300
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	\$ (See Schedule 1)	\$ 0
8. SUBTOTAL	\$ 691,803	\$ 212,300
	(To Schedule 2)	
9. Coinsurance (Adj 17 )	\$ 0	\$ (3,428)
10. Patient and Third Party Liability (Adj )	\$ 0	\$ 0
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ 691,803	\$ 208,872
	(To Schedule 1)	

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:  
ST. LUKE'S HOSPITALFiscal Period Ended:  
DECEMBER 31, 2008Provider No.  
ZZR00055F

## GENERAL SERVICE UNIT NET OF SWING-BED COSTS

## INPATIENT DAYS

	REPORTED	AUDITED
1. Total Inpatient Days (include private & swing-bed) (Adj 11 )	14,948	15,690
2. Inpatient Days (include private, exclude swing-bed)	14,948	15,690
3. Private Room Days (exclude swing-bed private room) (Adj )	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj 11)	14,948	15,690
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 13 )	348	0

## SWING-BED ADJUSTMENT

17. Medicare NF Swing-Bed Rates through Dec 31 (Adj )	\$ 0.00	\$ 0.00
18. Medicare NF Swing-Bed Rates after Dec 31(Adj )	\$ 0.00	\$ 0.00
19. Medi-Cal NF Swing-Bed Rates through July 31(Adj )	\$ 0.00	\$ 0.00
20. Medi-Cal NF Swing-Bed Rates after July 31(Adj )	\$ 0.00	\$ 0.00
21. Total Routine Serv Cost (Sch 8, Line 25, Col 27)	\$ 26,166,901	\$ 25,719,025
22. Medicare NF Swing-Bed Cost through Dec 31 (L 5 x L 17)	\$ 0	\$ 0
23. Medicare NF Swing-Bed Cost after Dec 31 (L 6 x L 18)	\$ 0	\$ 0
24. Medi-Cal NF Swing-Bed Cost through July 31 (L 7 x L 19)	\$ 0	\$ 0
25. Medi-Cal NF Swing-Bed Cost after July 31 (L 8 x L 20)	\$ 0	\$ 0
26. Total Swing-Bed Cost (Sum of Lines 22 to 25)	\$ 0	\$ 0
27. Inpatient Routine Cost Net of Swing-Bed (L 21 minus L 26)	\$ 26,166,901	\$ 25,719,025

## PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 63,365,953	\$ 63,365,953
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 63,365,953	\$ 63,365,953
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 0.412949	\$ 0.405881
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)	\$ 4,239.09	\$ 4,038.62
34. Avg Per Diem Prvt Room Charge Differential (L 32 minus L 33)	\$ 0.00	\$ 0.00
35. Average Per Diem Private Room Cost Differential (L 31 x L 34)	\$ 0.00	\$ 0.00
36. Private Room Cost Differential Adjustment (L 35 x L 3)	\$ 0	\$ 0
37. Inpatient Rout Cost Net of Swing-Bed & Prvt Rm (L 27 minus L 36)	\$ 26,166,901	\$ 25,719,025

## PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 1,750.53	\$ 1,639.20
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 609,184	\$ 0
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 0	\$ 121,549
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 609,184	\$ 121,549

( To Schedule 3 )

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:  
ST. LUKE'S HOSPITALFiscal Period Ended:  
DECEMBER 31, 2008Provider No.  
ZZR00055F

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
<b>NURSERY</b>		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 1,156,160	\$ 1,147,643
2. Total Inpatient Days (Adj )	1,884	1,884
3. Average Per Diem Cost	\$ 613.67	\$ 609.15
4. Medi-Cal Inpatient Days (Adj )	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)	\$ 7,883,920	\$ 7,470,618
7. Total Inpatient Days (Adj 11 )	2,196	2,198
8. Average Per Diem Cost	\$ 3,590.13	\$ 3,398.83
9. Medi-Cal Inpatient Days (Adj )	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 (Adj )	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Adj )	0	0
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>NEONATAL INTENSIVE CARE UNIT</b>		
16. Total Inpatient Routine Cost (Sch 8, Line 30, Col 27)	\$ 827,625	\$ 818,136
17. Total Inpatient Days (Adj 11 )	289	331
18. Average Per Diem Cost	\$ 2,863.75	\$ 2,471.71
19. Medi-Cal Inpatient Days (Adj )	0	0
20. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>SURGICAL INTENSIVE CARE UNIT</b>		
21. Total Inpatient Routine Cost (Sch 8, Line 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
<b>ADMINISTRATIVE DAYS</b>		
26. Per Diem Rate (Adj 14 )	\$ 0.00	\$ 305.40
27. Medi-Cal Inpatient Days (Adj 14 )	0	398
28. Cost Applicable to Medi-Cal	\$ 0	\$ 121,549
<b>ADMINISTRATIVE DAYS</b>		
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)	\$ 0	\$ 121,549

(To Schedule 4)

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:  
ST. LUKE'S HOSPITALFiscal Period Ended:  
DECEMBER 31, 2008Provider No.  
ZZR00055F

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

(To Schedule 4)

SCHEDULE OF MEDI-CAL ANCILLARY COSTS

Provider Name:  
ST. LUKE'S HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 2008

Provider No:  
ZZR00055F

		TOTAL ANCILLARY COST *	TOTAL ANCILLARY CHARGES (Adj 12 )	RATIO COST TO CHARGES	MEDI-CAL CHARGES (From Schedule 6)	MEDI-CAL COST
<b>ANCILLARY COST CENTERS</b>						
37.00	Operating Room	\$ 11,509,032	\$ 39,023,912	0.294923	\$ 0	\$ 0
39.00	Delivery Room and Labor Room	5,769,699	16,247,468	0.355114	0	0
41.00	Radiology - Diagnostic	7,177,767	21,366,556	0.335935	8,670	2,913
41.01	MRI/CT Scan	1,632,723	20,082,922	0.081299	4,284	348
43.00	Radioisotope	546,836	1,215,360	0.449937	0	0
44.00	Laboratory	7,847,884	86,642,294	0.090578	150,832	13,662
46.00	Whole Blood and Packed Red Blood	963,700	3,620,046	0.266212	0	0
49.00	Respiratory Therapy	4,258,367	46,731,609	0.091124	0	0
50.00	Physical Therapy	1,877,542	4,035,307	0.465279	42,948	19,983
53.00	Electrocardiology	2,750,583	6,932,458	0.396769	0	0
55.00	Medical Supplies Charged to Patients	3,385,074	15,326,926	0.220858	0	0
56.00	Drugs Charged to Patients	7,429,679	33,844,542	0.219524	245,283	53,845
57.00	Renal Dialysis	446,279	1,048,228	0.425746	0	0
59.00	Cardiac Cath Lab	723,027	4,609,736	0.156848	0	0
59.02		0	0	0.000000	0	0
59.03		0	0	0.000000	0	0
59.04		0	0	0.000000	0	0
59.05		0	0	0.000000	0	0
59.06		0	0	0.000000	0	0
59.07		0	0	0.000000	0	0
59.08		0	0	0.000000	0	0
59.09		0	0	0.000000	0	0
59.10		0	0	0.000000	0	0
59.11		0	0	0.000000	0	0
59.12		0	0	0.000000	0	0
59.13		0	0	0.000000	0	0
59.14		0	0	0.000000	0	0
59.15		0	0	0.000000	0	0
60.00	Clinic	0	0	0.000000	0	0
60.03	Diabetes Center	588,666	348,347	1.689885	0	0
61.00	Emergency	9,171,217	25,640,807	0.357681	0	0
62.00	Observation Beds	0	478,891	0.000000	0	0
71.00		0	0	0.000000	0	0
82.00		0	0	0.000000	0	0
83.00		0	0	0.000000	0	0
84.00		0	0	0.000000	0	0
TOTAL		\$ 66,078,076	\$ 327,195,409		\$ 452,017	\$ 90,751

(To Schedule 3)

\* From Schedule 8, Column 27

ADJUSTMENTS TO MEDI-CAL CHARGES

Provider Name:  
ST. LUKE'S HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 2008

Provider No:  
ZZR00055F

ANCILLARY CHARGES		REPORTED	ADJUSTMENTS (Adj 15 )	AUDITED
37.00	Operating Room	\$	\$	\$ 0
39.00	Delivery Room and Labor Room			0
41.00	Radiology - Diagnostic	6,341	2,329	8,670
41.01	MRI/CT Scan	4,626	(342)	4,284
43.00	Radioisotope			0
44.00	Laboratory	133,205	17,627	150,832
46.00	Whole Blood and Packed Red Blood			0
49.00	Respiratory Therapy			0
50.00	Physical Therapy	37,013	5,935	42,948
53.00	Electrocardiology			0
55.00	Medical Supplies Charged to Patients			0
56.00	Drugs Charged to Patients	228,232	17,051	245,283
57.00	Renal Dialysis			0
59.00	Cardiac Cath Lab			0
59.02				0
59.03				0
59.04				0
59.05				0
59.06				0
59.07				0
59.08				0
59.09				0
59.10				0
59.11				0
59.12				0
59.13				0
59.14				0
59.15				0
60.00	Clinic			0
60.03	Diabetes Center			0
61.00	Emergency			0
62.00	Observation Beds			0
71.00				0
82.00				0
83.00				0
84.00				0
TOTAL MEDI-CAL ANCILLARY CHARGES		\$ 409,417	\$ 42,600	\$ 452,017

(To Schedule 5)



## COMPUTATION OF MEDI-CAL CONTRACT COST

Provider Name:  
ST. LUKE'S HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 2008

Provider No:  
HSC00055F

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Contract Sch 3)	\$ <u>12,302,736</u>	\$ <u>13,062,905</u>
2. Excess Reasonable Cost Over Charges (Contract Sch 2)	\$ <u>0</u>	\$ <u>0</u>
3. Medi-Cal Inpatient Hospital Based Physician Services	\$ <u>0</u>	\$ <u>N/A</u>
4.	\$ <u>0</u>	\$ <u>0</u>
5. Subtotal (Sum of Lines 1 through 4)	\$ <u>12,302,736</u>	\$ <u>13,062,905</u>
6.	\$ <u>0</u>	\$ <u>0</u>
7.	\$ <u>0</u>	\$ <u>0</u>
8. Total Medi-Cal Cost (Sum of Lines 5 through 7)	\$ <u>12,302,736</u>	\$ <u>13,062,905</u>
	(To Summary of Findings)	
9. Medi-Cal Overpayments (Adj )	\$ <u>0</u>	\$ <u>0</u>
10. Medi-Cal Credit Balances (Adj 26 )	\$ <u>0</u>	\$ <u>(17,227)</u>
11.	\$ <u>0</u>	\$ <u>0</u>
12.	\$ <u>0</u>	\$ <u>0</u>
13. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ <u>0</u>	\$ <u>(17,227)</u>
	(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, 2008**

**Provider No:**  
**HSC00055F**

<b>REPORTED</b>
-----------------

<b>AUDITED</b>
----------------

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

1. Cost of Covered Services (Contract Sch 3)	\$ <u>12,302,736</u>	\$ <u>13,157,471</u>
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**CHARGES FOR MEDI-CAL INPATIENT SERVICES**

2. Inpatient Routine Service Charges (Adj 21 )	\$ <u>17,324,665</u>	\$ <u>19,081,456</u>
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3. Inpatient Ancillary Service Charges (Adj 21 )	\$ <u>22,242,493</u>	\$ <u>24,627,839</u>
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4. Total Charges - Medi-Cal Inpatient Services	\$ <u>39,567,158</u>	\$ <u>43,709,295</u>
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5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ <u>27,264,422</u>	\$ <u>30,551,824</u>
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6. Excess of Reasonable Cost Over Customary Charges (Line 1 minus Line 4)	\$ <u>0</u>	\$ <u>0</u>
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(To Contract Sch 1)

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

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

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

**Fiscal Period Ended:**  
**DECEMBER 31, 2008**

**Provider No:**  
**HSC00055F**

	<b>REPORTED</b>	<b>AUDITED</b>
1. Medi-Cal Inpatient Ancillary Services (Contract Sch 5)	\$ <u>5,051,802</u>	\$ <u>5,681,011</u>
2. Medi-Cal Inpatient Routine Services (Contract Sch 4)	\$ <u>7,250,934</u>	\$ <u>7,476,460</u>
3. Medi-Cal Inpatient Hospital Based Physician for Intern and Resident Services (Sch )	\$ <u>0</u>	\$ <u>0</u>
4.	\$ <u>0</u>	\$ <u>0</u>
5.	\$ <u>0</u>	\$ <u>0</u>
6. SUBTOTAL (Sum of Lines 1 through 5)	\$ <u>12,302,736</u>	\$ <u>13,157,471</u>
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Contract Sch 7)	( See \$ <u>Contract Sch 1)</u>	\$ <u>0</u>
8. SUBTOTAL	\$ <u>12,302,736</u>	\$ <u>13,157,471</u>
	(To Contract Sch 2)	
9. Coinsurance (Adj 22 )	\$ _____	\$ <u>(90,426)</u>
10. Patient and Third Party Liability (Adj 22 )	\$ <u>0</u>	\$ <u>(4,140)</u>
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ <u>12,302,736</u>	\$ <u>13,062,905</u>
	(To Contract Sch 1)	

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

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

**Fiscal Period Ended:**  
**DECEMBER 31, 2008**

**Provider No:**  
**HSC00055F**

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

	<b>REPORTED</b>	<b>AUDITED</b>
<b>INPATIENT DAYS</b>		
1. Total Inpatient Days (include private & swing-bed) (Adj 11 )	14,948	15,690
2. Inpatient Days (include private, exclude swing-bed)	14,948	15,690
3. Private Room Days (exclude swing-bed private room) (Adj )	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj 11 )	14,948	15,690
5. Medicare NF Swing-Bed Days through Dec 31 (Adj )	0	0
6. Medicare NF Swing-Bed Days after Dec 31 (Adj )	0	0
7. Medi-Cal NF Swing-Bed Days through July 31 (Adj )	0	0
8. Medi-Cal NF Swing-Bed Days after July 31 (Adj )	0	0
9. Medi-Cal Days (excluding swing-bed) (Adj 19 )	2,948	3,228

**SWING-BED ADJUSTMENT**

17. Medicare NF Swing-Bed Rates through Dec 31 (Adj )	\$ 0.00	\$ 0.00
18. Medicare NF Swing-Bed Rates after Dec 31(Adj )	\$ 0.00	\$ 0.00
19. Medi-Cal NF Swing-Bed Rates through July 31(Adj )	\$ 0.00	\$ 0.00
20. Medi-Cal NF Swing-Bed Rates after July 31(Adj )	\$ 0.00	\$ 0.00
21. Total Routine Serv Cost (Sch 8, Part I, Line 25, Col 27)	\$ 26,166,901	\$ 25,719,025
22. Medicare NF Swing-Bed Cost through Dec 31 (L 5 x L 17)	\$ 0	\$ 0
23. Medicare NF Swing-Bed Cost after Dec 31 (L 6 x L 18)	\$ 0	\$ 0
24. Medi-Cal NF Swing-Bed Cost through July 31 (L 7 x L 19)	\$ 0	\$ 0
25. Medi-Cal NF Swing-Bed Cost after July 31 (L 8 x L 20)	\$ 0	\$ 0
26. Total Swing-Bed Cost (Sum of Lines 22 to 25)	\$ 0	\$ 0
27. Inpatient Routine Cost Net of Swing-Bed (L 21 minus L 26)	\$ 26,166,901	\$ 25,719,025

**PRIVATE ROOM DIFFERENTIAL ADJUSTMENT**

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)(Adj )	\$ 63,365,953	\$ 63,365,953
29. Private Room Charges (excluding swing-bed charges)(Adj )	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)(Adj )	\$ 63,365,953	\$ 63,365,953
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 0.412949	\$ 0.405881
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)	\$ 4,239.09	\$ 4,038.62
34. Avg Per Diem Prvt Room Charge Differential (L 32 minus L 33)	\$ 0.00	\$ 0.00
35. Average Per Diem Private Room Cost Differential (L 31 x L 34)	\$ 0.00	\$ 0.00
36. Private Room Cost Differential Adjustment (L 35 x L 3)	\$ 0	\$ 0
37. Inpatient Rout Cost Net of Swing-Bed & Prvt Rm (L 27 minus L 36)	\$ 26,166,901	\$ 25,719,025

**PROGRAM INPATIENT OPERATING COST**

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 1,750.53	\$ 1,639.20
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 5,160,562	\$ 5,291,338
40. Cost Applicable to Medi-Cal (Contract Sch 4A)	\$ 2,090,372	\$ 2,185,122
41. Cost Applicable to Medi-Cal (Contract Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39, 40 & 41)	\$ 7,250,934	\$ 7,476,460

(To Contract Sch 3)

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

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

**Fiscal Period Ended:**  
**DECEMBER 31, 2008**

**Provider No:**  
**HSC00055F**

<b>SPECIAL CARE AND/OR NURSERY UNITS</b>	<b>REPORTED</b>	<b>AUDITED</b>
<b>NURSERY</b>		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 1,156,160	\$ 1,147,643
2. Total Inpatient Days (Adj )	1,884	1,884
3. Average Per Diem Cost	\$ 613.67	\$ 609.15
4. Medi-Cal Inpatient Days (Adj 19 )	820	840
5. Cost Applicable to Medi-Cal	\$ 503,209	\$ 511,686
<b>INTENSIVE CARE UNIT</b>		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 7,883,920	\$ 7,470,618
7. Total Inpatient Days (Adj 11 )	2,196	2,198
8. Average Per Diem Cost	\$ 3,590.13	\$ 3,398.83
9. Medi-Cal Inpatient Days (Adj 19)	336	384
10. Cost Applicable to Medi-Cal	\$ 1,206,284	\$ 1,305,151
<b>CORONARY CARE UNIT</b>		
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
<b>NEONATAL INTENSIVE CARE UNIT</b>		
16. Total Inpatient Routine Cost (Sch 8, Line 30, Col 27)	\$ 827,625	\$ 818,136
17. Total Inpatient Days (Adj 11 )	289	331
18. Average Per Diem Cost	\$ 2,863.75	\$ 2,471.71
19. Medi-Cal Inpatient Days (Adj 19)	133	149
20. Cost Applicable to Medi-Cal	\$ 380,879	\$ 368,285
<b>SURGICAL INTENSIVE CARE UNIT</b>		
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
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)	\$ 2,090,372	\$ 2,185,122
	(To Contract Sch 4)	

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

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

**Fiscal Period Ended:**  
**DECEMBER 31, 2008**

**Provider No:**  
**HSC00055F**

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

(To Contract Sch 4)









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

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

**Fiscal Period Ended:  
DECEMBER 31, 2008**

**Provider No:  
LTC55243F**

	<b>REPORTED</b>	<b>AUDITED</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)	\$ 10,090,021	\$ 5,541,665	\$ (4,548,356)
3. Total Distinct Part Facility Cost (Lines 1 & 2)	\$ 10,090,021	\$ 5,541,665	\$ (4,548,356)
4. Total Distinct Part Patient Days (Adj 11 )	5,429	6,347	918
5. Average DP Per Diem Cost (Line 3 / Line 4)	\$ 1,858.54	\$ 873.12	\$ (985.42)
<b>DPNF OVERPAYMENT AND OVERBILLINGS</b>			
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)		
<b>GENERAL INFORMATION</b>			
9. Total Available Distinct Part Beds (C/R, W/S S-3)	19	19	0
10. Total Licensed Capacity (All levels) (Adj )	229	229	0
11. Total Medi-Cal DP Patient Days (Adj 23 )	0	2,295	2,295
<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	\$ 170,429	N/A
14. Total Capital Related Cost (Lines 12 & 13)	N/A	\$ 170,429	N/A
<b>TOTAL SALARY &amp; BENEFITS</b>			
15. Direct Salary & Benefits Expenses	N/A	\$ 2,005,908	N/A
16. Allocated Salary & Benefits (DPNF Sch 5)	N/A	\$ 1,878,852	N/A
17. Total Salary & Benefits Expenses (Lines 15 & 16)	N/A	\$ 3,884,760	N/A

## SUMMARY OF DISTINCT PART FACILITY EXPENSES

Provider Name:  
ST. LUKE'S HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 2008

Provider No:  
LTC55243F

COL.	COST CENTER DIRECT AND ALLOCATED EXPENSE	REPORTED *	AUDITED *	DIFFERENCE
0.00	Distinct Part	\$ 4,595,153	\$ 2,250,931	\$ (2,344,222)
1.00	Old Cap Rel Costs - Building and Fixtures		0	0
2.00	Old Cap Rel Costs - Movable Equipment		0	0
3.00	New Cap Rel Costs - Building and Fixtures	121,915	58,022	(63,893)
3.01	New Cap Rel Costs - Building B	155,110	0	(155,110)
3.02	New Cap Rel Costs - Building C		0	0
3.03	New Cap Rel Costs - Building D		0	0
3.04	New Cap Rel Costs - Building E		0	0
3.05	New Cap Rel Costs - MMC		0	0
4.00	New Cap Rel Cost - Movable Equipment		7,869	7,869
4.01			0	0
4.02			0	0
4.03			0	0
5.00	Employee Benefits	1,181,761	524,126	(657,635)
6.00			0	0
6.01			0	0
6.02			0	0
6.04			0	0
6.05			0	0
			0	0
6.06	Administrative and General - Hospital + CPMCRI	44,313	124,892	80,579
6.07	Administrative and General - Hospital Only	1,320,812	896,146	(424,666)
7.00	Maintenance and Repairs	26,761	50,426	23,665
8.00	Operation of Plant	429,849	118,145	(311,704)
9.00	Laundry and Linen Service	239,525	73,824	(165,701)
10.00	Housekeeping	337,162	276,231	(60,931)
11.00	Dietary	534,588	167,412	(367,176)
12.00	Cafeteria	290,018	106,537	(183,481)
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	278,864	273,541	(5,323)
15.00	Central Services and Supply	92,709	54,278	(38,431)
16.00	Pharmacy	215,917	3,573	(212,344)
17.00	Medical Records and Library	90,178	130,345	40,167
18.00	Social Service	85,810	336,397	250,587
19.00			0	0
19.01			0	0
19.02			0	0
20.00	Nonphysician Anesthetists		0	0
21.00	Nursing School		0	0
22.00	Intern and Res Service - Salary and Fringes		0	0
23.00	Intern and Res - Other Program		0	0
24.00	Paramedical Ed Program	49,576	88,971	39,395
101.00	TOTAL DIRECT AND ALLOCATED EXPENSES	\$ 10,090,021	\$ 5,541,665	\$ (4,548,356)

(To DPNF Sch 1)

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

SCHEDULE OF TOTAL DISTINCT PART ANCILLARY COSTS

Provider Name:  
ST. LUKE'S HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 2008

Provider No:  
LTC55243F

		TOTAL ANCILLARY COST *	TOTAL ANCILLARY CHARGES	RATIO COST TO CHARGES	TOTAL DP ANCILLARY CHARGES **	TOTAL ANCILLARY COST***
<b>ANCILLARY COST CENTERS</b>					(From DPNF Sch 4)	
49.00	Respiratory Therapy	\$	\$	0.000000	0	\$ 0
55.00	Med Supply Charged to Patients			0.000000	0	0
56.00	Drugs Charged to Patients			0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
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				0.000000	0	0
101.00	TOTAL	\$ 0	\$ 0		\$ 0	\$ 0

(To DPNF Sch 1)

\* From Schedule 8, Column 27.  
 \*\* Total Distinct Part Ancillary Charges included in the rate.  
 \*\*\* Total Distinct Part Ancillary Costs included in the rate.

**ADJUSTMENTS TO TOTAL  
DISTINCT PART ANCILLARY CHARGES**

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

**Fiscal Period Ended:  
DECEMBER 31, 2008**

**Provider No:  
LTC55243F**

<b>ANCILLARY CHARGES</b>		<b>REPORTED</b>	<b>ADJUSTMENTS (Adj)</b>	<b>AUDITED</b>
49.00	Respiratory Therapy	\$	\$	\$ 0
55.00	Med Supply Charged to Patients			0
56.00	Drugs Charged to Patients			0
				0
				0
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				0
<b>TOTAL DP ANCILLARY CHARGES</b>		\$ 0	\$ 0	\$ 0

(To DPNF Sch 3)

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

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

**Fiscal Period Ended:**  
**DECEMBER 31, 2008**

**Provider No:**  
**LTC55243F**

<b>COL.</b>	<b>COST CENTER</b>	<b>AUDITED CAP RELATED * (COL 1)</b>	<b>AUDITED SAL &amp; EMP BENEFITS * (COL 2)</b>
1.00	Old Cap Rel Costs - Building and Fixtures	\$ 0	\$ N/A
2.00	Old Cap Rel Costs - Movable Equipment	0	N/A
3.00	New Cap Rel Costs - Building and Fixtures	58,022	N/A
3.01	New Cap Rel Costs - Building B	0	N/A
3.02	New Cap Rel Costs - Building C	0	N/A
3.03	New Cap Rel Costs - Building D	0	N/A
3.04	New Cap Rel Costs - Building E	0	N/A
3.05	New Cap Rel Costs - MMC	0	N/A
4.00	New Cap Rel Cost - Movable Equipment	7,869	N/A
4.01		0	N/A
4.02		0	N/A
4.03		0	N/A
5.00	Employee Benefits	1,015	523,111
6.00		0	0
6.01		0	0
6.02		0	0
6.04		0	0
6.05		0	0
		0	0
6.06	Administrative and General - Hospital + CPMCRI	5,295	66,496
6.07	Administrative and General - Hospital Only	25,512	288,338
7.00	Maintenance and Repairs	497	27,029
8.00	Operation of Plant	21,042	39,783
9.00	Laundry and Linen Service	4,560	22,461
10.00	Housekeeping	7,591	165,210
11.00	Dietary	9,993	102,130
12.00	Cafeteria	4,362	49,173
13.00	Maintenance of Personnel	0	0
14.00	Nursing Administration	5,262	211,020
15.00	Central Services and Supply	2,064	28,380
16.00	Pharmacy	45	2,733
17.00	Medical Records and Library	13,052	65,956
18.00	Social Service	3,162	219,772
19.00		0	0
19.01		0	0
19.02		0	0
20.00	Nonphysician Anesthetists	0	0
21.00	Nursing School	0	0
22.00	Intern and Res Service - Salary and Fringes	0	0
23.00	Intern and Res - Other Program	0	0
24.00	Paramedical Ed Program	1,085	67,262
101	<b>TOTAL ALLOCATED INDIRECT EXPENSES</b>	<b>\$ 170,429</b>	<b>\$ 1,878,852</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, 2008

Provider No:  
LTC70024F

	REPORTED	AUDITED	DIFFERENCE
<b>COMPUTATION OF SUBACUTE PER DIEM</b>			
1. Adult Subacute Ancillary Cost (Adult Subacute Sch 3)	\$ 0	\$ 0	\$ 0
2. Adult Subacute Routine Cost (Adult Subacute Sch 2)	\$ 15,186,908	\$ 15,540,078	\$ 353,170
3. Total Adult Subacute Facility Cost (Lines 1 & 2)	\$ 15,186,908	\$ 15,540,078	\$ 353,170
4. Total Adult Subacute Patient Days (Adj 11 )	19,094	18,176	(918)
5. Average Adult Subacute Per Diem Cost (L3 / L4)	\$ 795.38	\$ 854.98	\$ 59.60

ADULT SUBACUTE OVERPAYMENT & 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. Contracted Number of Adult Subacute Beds (Adj )	60	60	0
10. Total Licensed Nursing Facility Beds (Adj )	79	79	0
11. Total Licensed Capacity (All levels of care)(Adj )	229	229	0
12. Total Medi-Cal Adult Subacute Patient Days (Adj 24 )	0	15,445	15,445

CAPITAL RELATED COST

13. Direct Capital Related Cost	N/A	\$ 0	N/A
14. Indirect Capital Related Cost (Adult Subacute Sch 5)	N/A	\$ 658,500	N/A
15. Total Capital Related Cost (Lines 13 & 14)	N/A	\$ 658,500	N/A

TOTAL SALARY & BENEFITS

16. Direct Salary & Benefits Expenses	N/A	\$ 6,030,086	N/A
17. Alloc Salary & Benefits Expenses (Adult Subacute Sch 5)	N/A	\$ 4,880,602	N/A
18. Total Salary & Benefits Expenses (Lines 16 & 17)	N/A	\$ 10,910,688	N/A

AUDITED ADULT SUBACUTE COST-VENTILATOR AND NONVENTILATOR

	AUDITED COSTS (Adj )	AUDITED TOTAL DAYS (Adj 25 )	AUDITED MEDI-CAL DAYS (Adj 24 )
19. Ventilator (Equipment Cost Only)	\$ 0	8,500	5,583
20. Nonventilator	N/A	9,676	N/A
21. TOTAL	N/A	18,176	N/A

## SUMMARY OF ADULT SUBACUTE FACILITY EXPENSES

Provider Name:  
ST. LUKE'S HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 2008

Provider No:  
LTC70024F

COL.	COST CENTER DIRECT AND ALLOCATED EXPENSE	REPORTED	AUDITED *	DIFFERENCE
0.00	Adult Subacute	\$ 6,670,334	\$ 6,664,039	\$ (6,295)
1.00	Old Cap Rel Costs - Building and Fixtures	0	0	0
2.00	Old Cap Rel Costs - Movable Equipment	0	0	0
3.00	New Cap Rel Costs - Building and Fixtures	61,070	228,736	167,665
3.01	New Cap Rel Costs - Building B	0	0	0
3.02	New Cap Rel Costs - Building C	0	0	0
3.03	New Cap Rel Costs - Building D	0	0	0
3.04	New Cap Rel Costs - Building E	0	0	0
3.05	New Cap Rel Costs - MMC	0	0	0
4.00	New Cap Rel Cost - Movable Equipment	8,670	104,564	95,894
4.01		0	0	0
4.02		0	0	0
4.03		0	0	0
5.00	Employee Benefits	1,575,716	1,575,609	(106)
6.00		0	0	0
6.01		0	0	0
6.02		0	0	0
6.04		0	0	0
6.05		0	0	0
		0	0	0
6.06	Administrative and General - Hospital + CPMCRI	364,519	376,877	12,358
6.07	Administrative and General - Hospital Only	2,621,035	2,704,242	83,207
7.00	Maintenance and Repairs	198,755	198,788	34
8.00	Operation of Plant	473,089	465,752	(7,337)
9.00	Laundry and Linen Service	135,273	134,751	(522)
10.00	Housekeeping	297,984	297,479	(505)
11.00	Dietary	561,257	588,793	27,536
12.00	Cafeteria	414,922	403,702	(11,220)
13.00	Maintenance of Personnel	0	0	0
14.00	Nursing Administration	1,040,835	1,039,359	(1,476)
15.00	Central Services and Supply	182,355	181,801	(555)
16.00	Pharmacy	8,959	8,951	(8)
17.00	Medical Records and Library	485,727	480,318	(5,409)
18.00	Social Service	24,825	24,812	(12)
19.00		0	0	0
19.01		0	0	0
19.02		0	0	0
20.00	Nonphysician Anesthetists	0	0	0
21.00	Nursing School	0	0	0
22.00	Intern and Res Service - Salary and Fringes	0	0	0
23.00	Intern and Res - Other Program	0	0	0
24.00	Paramedical Ed Program	61,583	61,505	(77)
101.00	TOTAL DIRECT AND ALLOCATED EXPENSES	\$ 15,186,908	\$ 15,540,078	\$ 353,170

(To Adult Subacute Sch 1)

\* From Schedule 8, Part I, Line 36.00

SCHEDULE OF TOTAL OTHER ALLOWABLE ADULT SUBACUTE ANCILLARY COSTS\*\*

Provider Name:  
ST. LUKE'S HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 2008

Provider No:  
LTC70024F

ANCILLARY COST CENTERS		TOTAL ANCILLARY COST *	TOTAL ANCILLARY CHARGES	RATIO COST TO CHARGES	TOTAL SUBACUTE ANCILLARY CHARGES ** (Adult SA Sch 4)	SUBACUTE ANCILLARY COSTS***
41.00	Radiology - Diagnostic	\$	\$	0.000000	\$ 0	\$ 0
44.00	Laboratory			0.000000	0	0
49.00	Respiratory Therapy			0.000000	0	0
50.00	Physical Therapy			0.000000	0	0
51.00	Occupational Therapy			0.000000	0	0
52.00	Speech Pathology			0.000000	0	0
55.00	Med Supply Charged to Patients			0.000000	0	0
56.00	Drugs Charged to Patients			0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
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				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
101.00	TOTAL	\$ 0	\$ 0		\$ 0	\$ 0

(To Adult Subacute Sch

\* From Schedule 8, Column 27  
 \*\* Total Other Allowable Ancillary Charges included in the rate.  
 \*\*\* Total Other Ancillary Costs included in the rate.



**ADJUSTMENTS TO OTHER ALLOWABLE  
ADULT SUBACUTE ANCILLARY CHARGES**

Provider Name:  
ST. LUKE'S HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 2008

Provider No:  
LTC70024F

<b>ANCILLARY CHARGES</b>		<b>REPORTED</b>	<b>ADJUSTMENTS (Adj)</b>	<b>AUDITED</b>
41.00	Radiology - Diagnostic	\$	\$	0
44.00	Laboratory			0
49.00	Respiratory Therapy			0
50.00	Physical Therapy			0
51.00	Occupational Therapy			0
52.00	Speech Pathology			0
55.00	Med Supply Charged to Patients			0
56.00	Drugs Charged to Patients			0
				0
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				0
101.00	<b>TOTAL ANCILLARY CHARGES</b>	\$ 0	\$ 0	\$ 0

**ALLOCATION OF INDIRECT EXPENSES  
ADULT SUBACUTE**

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

**Fiscal Period Ended:**  
**DECEMBER 31, 2008**

**Provider No:**  
**LTC70024F**

COL.	COST CENTER ALLOCATED EXPENSES	AUDITED CAP RELATED (COL 1)	AUDITED SAL & EMP BENEFITS (COL 2)
1.00	Old Cap Rel Costs - Building and Fixtures	\$ 0	\$ N/A
2.00	Old Cap Rel Costs - Movable Equipment	0	N/A
3.00	New Cap Rel Costs - Building and Fixtures	228,736	N/A
3.01	New Cap Rel Costs - Building B	0	N/A
3.02	New Cap Rel Costs - Building C	0	N/A
3.03	New Cap Rel Costs - Building D	0	N/A
3.04	New Cap Rel Costs - Building E	0	N/A
3.05	New Cap Rel Costs - MMC	0	N/A
4.00	New Cap Rel Cost - Movable Equipment	104,564	N/A
4.01		0	N/A
4.02		0	N/A
4.03		0	N/A
5.00	Employee Benefits	3,051	1,572,558
6.00		0	0
6.01		0	0
6.02		0	0
6.04		0	0
6.05		0	0
		0	0
6.06	Administrative and General - Hospital + CPMCRI	15,979	200,662
6.07	Administrative and General - Hospital Only	76,987	870,098
7.00	Maintenance and Repairs	1,957	106,556
8.00	Operation of Plant	82,954	156,832
9.00	Laundry and Linen Service	8,324	40,997
10.00	Housekeeping	8,175	177,918
11.00	Dietary	35,147	359,194
12.00	Cafeteria	16,528	186,331
13.00	Maintenance of Personnel	0	0
14.00	Nursing Administration	19,992	801,800
15.00	Central Services and Supply	6,915	95,056
16.00	Pharmacy	113	6,847
17.00	Medical Records and Library	48,096	243,046
18.00	Social Service	233	16,210
19.00		0	0
19.01		0	0
19.02		0	0
20.00	Nonphysician Anesthetists	0	0
21.00	Nursing School	0	0
22.00	Intern and Res Service - Salary and Fringes	0	0
23.00	Intern and Res - Other Program	0	0
24.00	Paramedical Ed Program	750	46,498
101.00	TOTAL ALLOCATED INDIRECT EXPENSES	\$ 658,500	\$ 4,880,602

(To Adult Subacute Sch 1)



Provider Name:  
ST. LUKE'S HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 2008

TRIAL BALANCE EXPENSES	NET EXP FOR COST ALLOC (From Sch 10) 0.00	OLD CAPITAL BLDG & FIXTURES 1.00	OLD MOVABLE EQUIP 2.00	NEW CAPITAL BLDG & FIXTURES 3.00	NEW MOVABLE EQUIP 3.01	ALLOC COST 3.02	ALLOC COST 3.03	ALLOC COST 3.04	ALLOC COST 3.05	ALLOC COST 4.00	ALLOC COST 4.01	ALLOC COST 4.02
<b>ANCILLARY COST CENTERS</b>												
37.00 Operating Room	5,001,785	0	0	48,397	41,720	33,089	0	0	38,996	884,479	0	0
39.00 Delivery Room and Labor Room	2,829,058	0	0	91,070	0	0	0	0	0	20,614	0	0
41.00 Radiology - Diagnostic	3,284,085	0	0	0	42,136	21,257	0	0	28,198	550,551	0	0
41.01 MRI/CT Scan	845,824	0	0	0	5,671	0	0	0	0	0	0	0
43.00 Radioisotope	242,014	0	0	13,901	0	0	0	0	0	0	0	0
44.00 Laboratory	3,528,793	0	0	112,988	0	0	0	0	9,640	365,410	0	0
46.00 Whole Blood and Packed Red Blood	672,027	0	0	0	0	0	0	0	2,573	0	0	0
49.00 Respiratory Therapy	2,174,304	0	0	14,791	0	970	0	0	0	96,694	0	0
50.00 Physical Therapy	815,529	0	0	18,942	0	2,135	0	0	0	53,988	0	0
53.00 Electrocardiology	403,378	0	0	17,106	0	0	0	0	0	84,700	0	0
55.00 Medical Supplies Charged to Patients	2,284,518	0	0	38,123	0	0	0	0	0	0	0	0
56.00 Drugs Charged to Patients	2,543,972	0	0	28,247	0	0	0	0	0	0	0	0
57.00 Renal Dialysis	276,762	0	0	6,523	0	0	0	0	0	0	0	0
59.00 Cardiac Cath Lab	434,657	0	0	0	0	0	0	0	0	0	0	0
59.02	0	0	0	0	0	0	0	0	0	0	0	0
59.03	0	0	0	0	0	0	0	0	0	0	0	0
59.04	0	0	0	0	0	0	0	0	0	0	0	0
59.05	0	0	0	0	0	0	0	0	0	0	0	0
59.06	0	0	0	0	0	0	0	0	0	0	0	0
59.07	0	0	0	0	0	0	0	0	0	0	0	0
59.08	0	0	0	0	0	0	0	0	0	0	0	0
59.09	0	0	0	0	0	0	0	0	0	0	0	0
59.10	0	0	0	0	0	0	0	0	0	0	0	0
59.11	0	0	0	0	0	0	0	0	0	0	0	0
59.12	0	0	0	0	0	0	0	0	0	0	0	0
59.13	0	0	0	0	0	0	0	0	0	0	0	0
59.14	0	0	0	0	0	0	0	0	0	0	0	0
59.15	0	0	0	0	0	0	0	0	0	0	0	0
60.00 Clinic	308,530	0	0	0	0	2,380	0	0	0	5,621	0	0
60.03 Diabetes Center	4,442,073	0	0	1,528	46,996	616	0	0	0	27,734	0	0
61.00 Emergency	0	0	0	0	0	0	0	0	0	0	0	0
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
71.00	0	0	0	0	0	0	0	0	0	0	0	0
82.00	0	0	0	0	0	0	0	0	0	0	0	0
83.00	0	0	0	0	0	0	0	0	0	0	0	0
84.00	0	0	0	0	0	0	0	0	0	0	0	0
<b>NONREIMBURSABLE COST CENTERS</b>												
96.00 Gift, Flower, Coffee Shop and Canteen	0	0	0	8,633	0	0	0	0	0	0	0	0
97.01 CPMCRI - Clinical	2,408,379	0	0	81,297	0	0	0	0	0	0	0	0
98.20 Pharmacy - Montegale	29,498	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	614,296	0	0	2,646	0	7,030	0	0	59,760	1,186	0	0
100.02 MMC	577,765	0	0	7,059	0	10,354	2,800	84,854	316,562	0	0	0
100.04 Business Development	947,894	0	0	0	0	3,477	0	0	0	0	0	0
100.07 Child Life	40,976	0	0	0	0	0	0	0	0	0	0	0
100.08 NRCC Admin Physician	0	0	0	0	0	0	0	0	0	0	0	0
100.09	0	0	0	0	0	0	0	0	0	0	0	0
100.10	0	0	0	0	0	0	0	0	0	0	0	0
100.11	0	0	0	0	0	0	0	0	0	0	0	0
100.12	0	0	0	0	0	0	0	0	0	0	0	0
100.13	0	0	0	0	0	0	0	0	0	0	0	0
100.14	0	0	0	0	0	0	0	0	0	0	0	0
100.15	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	132,388,533	0	0	2,120,747	241,928	215,047	26,880	215,047	621,460	3,747,147	0	0



STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.1

Provider Name:  
ST. LUKE'S HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 2008

	ALLOC COST 4.03	EMPLOYEE BENEFITS 5.00	ALLOC COST 6.00	ALLOC COST 6.01	ALLOC COST 6.02	ALLOC COST 6.04	ALLOC COST 6.05	ALLOC COST	ACCUMULATE COST	A&G HOSPITAL & CPMCRI 6.06	ACCUMULATE COST	ADMINIS & GENERAL HOSP ONLY 6.07
<b>TRIAL BALANCE EXPENSES</b>												
<b>ANCILLARY COST CENTERS</b>												
37.00 Operating Room	0	1,004,295	0	0	0	0	0	0	7,052,761	310,048	7,362,809	2,224,716
39.00 Delivery Room and Labor Room	0	545,300	0	0	0	0	0	0	3,486,043	153,251	3,639,293	1,099,634
41.00 Radiology - Diagnostic	0	660,924	0	0	0	0	0	0	4,587,152	201,657	4,788,809	1,446,967
41.01 MRI/CT Scan	0	122,629	0	0	0	0	0	0	974,124	42,824	1,016,948	307,277
43.00 Radioisotope	0	35,267	0	0	0	0	0	0	291,182	12,801	303,983	91,850
44.00 Laboratory	0	572,189	0	0	0	0	0	0	4,589,020	201,739	4,790,758	1,447,566
46.00 Whole Blood and Packed Red Blood	0	12,307	0	0	0	0	0	0	686,907	30,197	717,104	216,677
49.00 Respiratory Therapy	0	437,545	0	0	0	0	0	0	2,724,304	119,764	2,844,068	859,352
50.00 Physical Therapy	0	179,258	0	0	0	0	0	0	1,069,832	47,031	1,116,863	337,467
53.00 Electrocardiology	0	2,636	0	0	0	0	0	0	516,454	22,704	539,158	162,910
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	2,322,641	102,106	2,424,747	732,651
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	2,572,219	113,078	2,685,297	811,378
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	283,285	12,454	295,738	89,359
59.00 Cardiac Cath Lab	0	33,796	0	0	0	0	0	0	468,453	20,594	489,047	147,768
59.02	0	0	0	0	0	0	0	0	0	0	0	0
59.03	0	0	0	0	0	0	0	0	0	0	0	0
59.04	0	0	0	0	0	0	0	0	0	0	0	0
59.05	0	0	0	0	0	0	0	0	0	0	0	0
59.06	0	0	0	0	0	0	0	0	0	0	0	0
59.07	0	0	0	0	0	0	0	0	0	0	0	0
59.08	0	0	0	0	0	0	0	0	0	0	0	0
59.09	0	0	0	0	0	0	0	0	0	0	0	0
59.10	0	0	0	0	0	0	0	0	0	0	0	0
59.11	0	0	0	0	0	0	0	0	0	0	0	0
59.12	0	0	0	0	0	0	0	0	0	0	0	0
59.13	0	0	0	0	0	0	0	0	0	0	0	0
59.14	0	0	0	0	0	0	0	0	0	0	0	0
59.15	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
60.03 Diabetes Center	0	78,742	0	0	0	0	0	0	395,273	17,377	412,650	124,685
61.00 Emergency	0	986,477	0	0	0	0	0	0	5,505,424	242,025	5,747,449	1,736,626
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
71.00	0	0	0	0	0	0	0	0	0	0	0	0
82.00	0	0	0	0	0	0	0	0	0	0	0	0
83.00	0	0	0	0	0	0	0	0	0	0	0	0
84.00	0	0	0	0	0	0	0	0	0	0	0	0
<b>NONREIMBURSABLE COST CENTERS</b>												
96.00 Gift, Flower, Coffee Shop and Canteen	0	0	0	0	0	0	0	0	8,633	379	9,012	2,723
97.01 CPMCRI - Clinical	0	0	0	0	0	0	0	0	2,489,676	109,449	2,599,125	785,341
98.20 Pharmacy - Montegale	0	0	0	0	0	0	0	0	29,498	1,297	30,795	9,305
100.00 Physician Recruiting	0	0	0	0	0	0	0	0	0	0	0	0
100.01 Marketing	0	33,278	0	0	0	0	0	0	718,196	31,573	749,768	226,547
100.02 MMC	0	65,796	0	0	0	0	0	0	1,065,191	46,827	1,112,019	336,003
100.04 Business Development	0	78,809	0	0	0	0	0	0	1,030,180	45,288	1,075,468	324,959
100.07 Child Life	0	10,499	0	0	0	0	0	0	51,475	2,263	53,738	16,237
100.08 NRCC Admin Physician	0	0	0	0	0	0	0	0	0	0	0	0
100.09	0	0	0	0	0	0	0	0	0	0	0	0
100.10	0	0	0	0	0	0	0	0	0	0	0	0
100.11	0	0	0	0	0	0	0	0	0	0	0	0
100.12	0	0	0	0	0	0	0	0	0	0	0	0
100.13	0	0	0	0	0	0	0	0	0	0	0	0
100.14	0	0	0	0	0	0	0	0	0	0	0	0
100.15	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>16,492,470</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>132,388,533</b>	<b>5,574,880</b>	<b>132,388,533</b>	<b>30,719,805</b>



STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.2

Provider Name:  
ST. LUKE'S HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 2008

	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>TRIAL BALANCE EXPENSES</b>												
37.00	194,249	455,117	77,157	569,460	0	147,094	0	189,204	0	0	288,933	0
39.00	79,147	185,437	60,394	261,782	0	95,356	0	208,755	0	0	122,625	17,278
41.00	123,437	289,208	30,409	189,112	0	132,082	0	13,242	5,028	0	159,473	0
41.01	7,829	18,344	29,771	76,495	0	25,055	0	0	612	0	150,392	0
43.00	12,081	28,305	0	59,496	0	3,799	0	0	38,434	0	8,888	0
44.00	111,971	262,342	0	178,487	0	160,127	0	238,242	1,743	0	656,657	0
46.00	0	0	0	0	0	2,549	0	0	0	0	27,369	0
49.00	17,671	41,402	0	46,747	0	88,306	0	0	3,747	845	356,230	0
50.00	18,979	44,467	8,063	267,731	0	37,878	0	11,882	3,491	0	30,732	0
53.00	27,205	63,740	0	53,121	0	185	0	0	1,852,344	0	51,901	0
55.00	33,131	77,625	0	0	0	0	0	0	0	0	116,919	0
56.00	24,549	57,517	0	0	0	0	0	0	2,680	3,591,621	256,638	0
57.00	5,669	13,282	8,727	25,498	0	6,081	0	11,802	0	0	8,005	0
59.00	0	0	0	33,998	0	0	0	0	0	0	34,331	0
59.02	0	0	0	0	0	0	0	0	0	0	0	0
59.03	0	0	0	0	0	0	0	0	0	0	0	0
59.04	0	0	0	0	0	0	0	0	0	0	0	0
59.05	0	0	0	0	0	0	0	0	0	0	0	0
59.06	0	0	0	0	0	0	0	0	0	0	0	0
59.07	0	0	0	0	0	0	0	0	0	0	0	0
59.08	0	0	0	0	0	0	0	0	0	0	0	0
59.09	0	0	0	0	0	0	0	0	0	0	0	0
59.10	0	0	0	0	0	0	0	0	0	0	0	0
59.11	0	0	0	0	0	0	0	0	0	0	0	0
59.12	0	0	0	0	0	0	0	0	0	0	0	0
59.13	0	0	0	0	0	0	0	0	0	0	0	0
59.14	0	0	0	0	0	0	0	0	0	0	0	0
59.15	0	0	0	0	0	0	0	0	0	0	0	0
60.00	2,795	6,548	0	21,249	0	16,570	0	0	0	0	2,612	1,559
60.03	66,937	156,830	89,005	594,958	0	152,382	0	346,011	0	0	194,112	83,401
61.00	0	0	0	0	0	0	0	0	0	0	0	0
62.00	0	0	0	0	0	0	0	0	0	0	0	0
71.00	0	0	0	0	0	0	0	0	0	0	0	0
82.00	0	0	0	0	0	0	0	0	0	0	0	0
83.00	0	0	0	0	0	0	0	0	0	0	0	0
84.00	0	0	0	0	0	0	0	0	0	0	0	0
<b>NONREIMBURSABLE COST CENTERS</b>												
96.00	7,502	17,578	0	0	0	0	0	0	0	0	0	0
97.01	70,653	165,537	0	42,497	0	0	0	0	0	0	0	0
98.20	0	0	0	25,498	0	0	0	0	0	0	0	0
100.00	95,945	224,795	0	0	0	9,258	0	0	0	0	0	0
100.01	543,055	1,272,354	0	97,743	0	27,756	0	2,859	2,217	0	0	0
100.02	4,063	9,567	0	7,083	0	2,636	0	0	0	0	0	0
100.04	0	0	0	0	0	0	0	0	0	0	0	0
100.07	0	0	0	0	0	0	0	0	0	0	0	0
100.08	0	0	0	0	0	0	0	0	0	0	0	0
100.09	0	0	0	0	0	0	0	0	0	0	0	0
100.10	0	0	0	0	0	0	0	0	0	0	0	0
100.11	0	0	0	0	0	0	0	0	0	0	0	0
100.12	0	0	0	0	0	0	0	0	0	0	0	0
100.13	0	0	0	0	0	0	0	0	0	0	0	0
100.14	0	0	0	0	0	0	0	0	0	0	0	0
100.15	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	<u>3,257,708</u>	<u>5,752,680</u>	<u>650,697</u>	<u>4,734,166</u>	<u>1,236,833</u>	<u>2,448,342</u>	<u>0</u>	<u>3,804,223</u>	<u>2,377,307</u>	<u>3,611,557</u>	<u>3,778,690</u>	<u>1,190,219</u>





STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.3

Provider Name:  
ST. LUKE'S HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 2008

TRIAL BALANCE EXPENSES	ALLOC COST 19.00	ALLOC COST 19.01	ALLOC COST 19.02	NON-PHYSICIAN ANESTH 20.00	NURSING SCHOOL 21.00	INT & RES SALARY & FRINGES 22.00	INT & RES PROGRAM 23.00	PARAMED EDUCAT 24.00	SUBTOTAL	POST		TOTAL COST
										STEP-DOWN ADJUSTMENT	ADJUSTMENT	
<b>ANCILLARY COST CENTERS</b>												
37.00 Operating Room	0	0	0	0	0	0	0	292	11,509,032			11,509,032
39.00 Delivery Room and Labor Room	0	0	0	0	0	0	0	0	5,769,699			5,769,699
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	7,177,767			7,177,767
41.01 MRI/CT Scan	0	0	0	0	0	0	0	0	1,632,723			1,632,723
43.00 Radioisotope	0	0	0	0	0	0	0	0	546,836			546,836
44.00 Laboratory	0	0	0	0	0	0	0	0	7,847,884			7,847,884
46.00 Whole Blood and Packed Red Blood	0	0	0	0	0	0	0	0	963,700			963,700
49.00 Respiratory Therapy	0	0	0	0	0	0	0	0	4,258,367			4,258,367
50.00 Physical Therapy	0	0	0	0	0	0	0	0	1,877,542			1,877,542
53.00 Electrocardiology	0	0	0	0	0	67,366	268	0	2,818,198			2,818,198
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	3,385,074			3,385,074
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	7,429,679			7,429,679
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	446,279			446,279
59.00 Cardiac Cath Lab	0	0	0	0	0	0	0	0	723,027			723,027
59.02	0	0	0	0	0	0	0	0	0			0
59.03	0	0	0	0	0	0	0	0	0			0
59.04	0	0	0	0	0	0	0	0	0			0
59.05	0	0	0	0	0	0	0	0	0			0
59.06	0	0	0	0	0	0	0	0	0			0
59.07	0	0	0	0	0	0	0	0	0			0
59.08	0	0	0	0	0	0	0	0	0			0
59.09	0	0	0	0	0	0	0	0	0			0
59.10	0	0	0	0	0	0	0	0	0			0
59.11	0	0	0	0	0	0	0	0	0			0
59.12	0	0	0	0	0	0	0	0	0			0
59.13	0	0	0	0	0	0	0	0	0			0
59.14	0	0	0	0	0	0	0	0	0			0
59.15	0	0	0	0	0	0	0	0	0			0
60.00 Clinic	0	0	0	0	0	0	0	0	0			0
60.03 Diabetes Center	0	0	0	0	0	0	0	0	0			0
61.00 Emergency	0	0	0	0	0	0	0	0	588,666			588,666
62.00 Observation Beds	0	0	0	0	0	0	0	3,506	9,171,217			9,171,217
71.00	0	0	0	0	0	0	0	0	0			0
82.00	0	0	0	0	0	0	0	0	0			0
83.00	0	0	0	0	0	0	0	0	0			0
84.00	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	36,815			36,815
97.01 CPMCRI - Clinical	0	0	0	0	0	0	0	0	3,663,154			3,663,154
98.20 Pharmacy - Montegale	0	0	0	0	0	0	0	0	65,598			65,598
100.00 Physician Recruiting	0	0	0	0	0	0	0	0	0			0
100.01 Marketing	0	0	0	0	0	0	0	0	1,306,314			1,306,314
100.02 MMC	0	0	0	0	0	0	0	0	3,391,147			3,391,147
100.04 Business Development	0	0	0	0	0	0	0	46,020	1,470,038			1,470,038
100.07 Child Life	0	0	0	0	0	0	0	0	72,612			72,612
100.08 NRCC Admin Physician	0	0	0	0	0	0	0	0	0			0
100.09	0	0	0	0	0	0	0	0	0			0
100.10	0	0	0	0	0	0	0	0	0			0
100.11	0	0	0	0	0	0	0	0	0			0
100.12	0	0	0	0	0	0	0	0	0			0
100.13	0	0	0	0	0	0	0	0	0			0
100.14	0	0	0	0	0	0	0	0	0			0
100.15	0	0	0	0	0	0	0	0	0			0
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>67,366</b>	<b>268</b>	<b>331,925</b>	<b>132,388,533</b>	<b>(67,615)</b>	<b>26.00</b>	<b>132,320,918</b>



STATE OF CALIFORNIA

STATISTICS FOR COST ALLOCATION (WS B-1)

SCHEDULE 9

Provider Name:  
ST. LUKE'S HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 2008

	OLD BLDG & FIXTURES (SQ FT)		NEW BLDG & FIXTURES (SQ FT)		NEW MOVBLE EQUIP (SQ FT)		STAT		STAT		STAT		
	1.00	2.00	3.00	(Adj 9)	3.01	3.02	3.03	3.04	3.05	4.00	4.01	4.02	4.03
<b>ANCILLARY COST CENTERS</b>													
37.00			4,244		5,812	3,921			5,623	824,526			
39.00			7,986							19,217			
41.00					5,870	2,519			4,066	513,233			
41.01					790								
43.00			1,219										
44.00			9,908						1,390	340,641			
46.00									371				
49.00			1,297			115				90,140			
50.00			1,661			253				50,310			
53.00			1,500						1,245	78,959			
55.00			3,343										
56.00			2,477										
57.00			572										
59.00													
59.02													
59.03													
59.04													
59.05													
59.06													
59.07													
59.08													
59.09													
59.10													
59.11													
59.12													
59.13													
59.14													
59.15													
60.00													
60.03						282				5,240			
61.00			134		6,547	73				25,854			
62.00													
71.00													
82.00													
83.00													
84.00													
<b>NONREIMBURSABLE COST CENTERS</b>													
96.00													
97.01			757										
98.20			7,129										
100.00													
100.01			232										
100.02			619										
100.04													
100.07													
100.08													
100.09													
100.10													
100.11													
100.12													
100.13													
100.14													
100.15													
TOTAL	0	0	185,970		33,703	25,483	2,400	17,877	89,610	3,493,153	0	0	0
COST TO BE ALLOCATED	0	0	2,120,747		241,928	215,047	26,880	215,047	621,460	3,747,147	0	0	0
UNIT COST MULTIPLIER - SCH 8	0.000000	0.000000	11.403705		7.178233	8.438842	11.200000	12.029255	6.935163	1.072712	0.000000	0.000000	0.000000



STATE OF CALIFORNIA

Provider Name:  
ST. LUKE'S HOSPITAL

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

SCHEDULE 9.1

Fiscal Period Ended:  
DECEMBER 31, 2008

	EMP BENE (GROSS SALARIES) 5.00 (Adj 8 )	STAT	STAT	STAT	STAT	STAT	STAT	STAT	A&G-CMP/MCR1&G HSP ONL1 (ACCUM COST) 6.06	(ACCUM COST) 6.07	MAINT & REPAIRS (SQ FT) 7.00	
<b>ANCILLARY COST CENTERS</b>												
37.00	3,843,584								7,052,761	7,362,809	19,600	
39.00	2,086,944							3,486,043	3,639,293	7,986		
41.00	2,529,453							4,587,152	4,788,809	12,455		
41.01	469,320							974,124	1,016,948	790		
43.00	134,973							291,182	303,983	1,219		
44.00	2,189,851							4,589,020	4,790,758	11,298		
46.00	47,101							686,907	717,104			
49.00	1,674,548							2,724,304	2,844,068	1,783		
50.00	686,047							1,069,832	1,116,863	1,915		
53.00	10,087							516,454	539,158	2,745		
55.00								2,322,641	2,424,747	3,343		
56.00								2,572,219	2,685,297	2,477		
57.00								283,285	295,738	572		
59.00	129,342							468,453	489,047			
59.02								0	0			
59.03								0	0			
59.04								0	0			
59.05								0	0			
59.06								0	0			
59.07								0	0			
59.08								0	0			
59.09								0	0			
59.10								0	0			
59.11								0	0			
59.12								0	0			
59.13								0	0			
59.14								0	0			
59.15								0	0			
60.00								0	0			
60.03	301,359							395,273	412,650	282		
61.00	3,775,392							5,505,424	5,747,449	6,754		
62.00								0	0			
71.00								0	0			
82.00								0	0			
83.00								0	0			
84.00								0	0			
<b>NONREIMBURSABLE COST CENTERS</b>												
96.00								8,633	9,012	757		
97.01								2,489,676	2,599,125	7,129		
98.20								29,498	30,795			
100.00								0	0			
100.01	127,359							718,196	749,768	9,681		
100.02	251,812							1,065,191	1,112,019	54,795		
100.04	301,615							1,030,180	1,075,468	412		
100.07	40,183							51,475	53,738			
100.08								0	0			
100.09								0	0			
100.10								0	0			
100.11								0	0			
100.12								0	0			
100.13								0	0			
100.14								0	0			
100.15								0	0			
TOTAL	63,119,089	0	0	0	0	0	0	126,813,653	101,668,728	328,707		
COST TO BE ALLOCATED	16,492,470	0	0	0	0	0	0	5,574,880	30,719,805	3,257,708		
UNIT COST MULTIPLIER - SCH 8	0.261291	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.043961	0.302156	9.910674		



STATE OF CALIFORNIA

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

SCHEDULE 9.2

Provider Name:  
ST. LUKE'S HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 2008

	OPER PLANT (SQ FT)	LAUNDRY & LINEN (LB LNDRY)	HOUSE-KEEPING (HR OF SERV)	DIETARY (MEALS SERVED)	CAFETERIA (PROD FTE)	MAINT OF PERSONNEL (# HOUSED)	NURSING ADMIN (NURSE HR)	CENT SERV & SUPPLY (CST REQ)	PHARMACY (COSTS REQUIS)	MED REC (GROSS REVENUE)	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
<b>ANCILLARY COST CENTERS</b>												
37.00	19,600	81,235	13,400		54,018		26,275			37,832,653		
39.00	7,986	63,586	6,160		35,018		28,990			16,056,366	1,330	
41.00	12,455	32,016	4,450		48,505		1,839	8,566		20,881,216		
41.01	790	31,345	1,800		9,201		1,043	1,043		19,692,218		
43.00	1,219		1,400		1,395		65,482			1,163,748		
44.00	11,298		4,200		58,804		33,085	2,970		85,982,130		
46.00					936					3,583,732		
49.00	1,783		1,100		32,429		6,384	6,384	594	46,644,506		
50.00	1,915	8,479	6,300		13,910		1,650	5,948		4,024,050		
53.00	2,745		1,250		68		3,155,976			6,795,904		
55.00	3,343									15,309,309		
56.00	2,477		600				4,566			33,603,902		
57.00	572	9,188	800		2,233		1,639			1,048,228		
59.00										4,495,313		
59.02												
59.03												
59.04												
59.05												
59.06												
59.07												
59.08												
59.09												
59.10												
59.11												
59.12												
59.13												
59.14												
59.15												
60.00	282		500		6,085					341,960	120	
60.03	6,754	93,709	14,000		55,960		48,051			25,416,912	6,420	
61.00												
62.00												
71.00												
82.00												
83.00												
84.00												
<b>NONREIMBURSABLE COST CENTERS</b>												
96.00	757											
97.01	7,129		1,000									
98.20			600									
100.00												
100.01	9,681				3,400							
100.02	54,795		2,300		10,193			3,777				
100.04	412				2,601							
100.07					968		397					
100.08												
100.09												
100.10												
100.11												
100.12												
100.13												
100.14												
100.15												
TOTAL	247,744	685,090	111,400	120,328	899,114	0	528,297	4,050,394	2,539,880	494,778,357	91,620	0
COST TO BE ALLOCATED	5,752,680	650,697	4,734,166	1,236,833	2,448,342	0	3,804,223	2,377,307	3,611,557	3,778,690	1,190,219	0
UNIT COST MULTIPLIER - SCH 8	23.220258	0.949798	42.497000	10.278846	2.723060	0.000000	7.200916	0.586932	1.421940	0.007637	12.990818	0.000000



Provider Name:

ST. LUKE'S HOSPITAL

Fiscal Period Ended:

DECEMBER 31, 2008

	STAT	STAT	NONPHY ANESTH (ASG TIME)	NURSE SCHOOL (ASG TIME)	I&R-SAL & FRINGES (ASG TIME)	I&R-PRG COST (ASG TIME)	PARAMED EDUCAT (ASG TIME)
	19.01	19.02	20.00	21.00	22.00	23.00	24.00
<b>GENERAL SERVICE COST CENTERS</b>							
1.00							
2.00							
3.00							
3.01							
3.02							
3.03							
3.04							
3.05							
4.00							
4.01							
4.02							
4.03							
5.00							
6.00							
6.01							
6.02							
6.04							
6.05							
Employee Benefits							
6.06							
6.07							
7.00							
8.00							
9.00							
10.00							
11.00							
12.00							
13.00							
14.00							
15.00							
16.00							
17.00							
18.00							
19.00							
19.01							
19.02							
20.00							
21.00							
22.00							
23.00							
24.00							
25.00							
26.00							
27.00							
28.00							
29.00							
30.00							
31.00							
31.01							
33.00							
34.00							
35.00							
36.00							
36.01							
36.02							
<b>Administrative and General - Hospital + CPM</b>							
<b>Administrative and General - Hospital Only</b>							
Maintenance and Repairs							
Operation of Plant							
Laundry and Linen Service							
Housekeeping							
Dietary							
Cafeteria							
Maintenance of Personnel							
Nursing Administration							
Central Services and Supply							
Pharmacy							
Medical Records and Library							
Social Service							
Nonphysician Anesthetists							
Nursing School							
Intern and Res Service - Salary and Fringes							
Intern and Res - Other Program							
Paramedical Ed Program							
<b>INPATIENT ROUTINE COST CENTERS</b>							
Adults and Pediatrics (Gen Routine)							
Intensive Care Unit							
Neonatal Intensive Care							
Nursery							
Skilled Nursing Facility							
Nursing Facility							
Other Long Term Care							
766							
135							
609							
421							

Provider Name:  
ST. LUKE'S HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 2008

	STAT	STAT	NONPHY ANESTH (ASG TIME)	NURSE SCHOOL (ASG TIME)	I&R-SAL & FRINGS (ASG TIME)	I&R-PRG COST (ASG TIME)	PARAMED EDUCAT (ASG TIME)
	19.01	19.02	20.00	21.00	22.00	23.00	24.00
<b>ANCILLARY COST CENTERS</b>							
37.00 Operating Room							
39.00 Delivery Room and Labor Room							
41.00 Radiology - Diagnostic							
41.01 MR/CT Scan							
43.00 Radioisotope							
44.00 Laboratory							
46.00 Whole Blood and Packed Red Blood							
49.00 Respiratory Therapy							
50.00 Physical Therapy							
53.00 Electrocardiology					100		
55.00 Medical Supplies Charged to Patients							
56.00 Drugs Charged to Patients							
57.00 Renal Dialysis							
59.00 Cardiac Cath Lab							
59.02							
59.03							
59.04							
59.05							
59.06							
59.07							
59.08							
59.09							
59.10							
59.11							
59.12							
59.13							
59.14							
59.15							
60.00 Clinic							
60.03 Diabetes Center							
61.00 Emergency							
62.00 Observation Beds							
71.00							
82.00							
83.00							
84.00							
<b>NONREIMBURSABLE COST CENTERS</b>							
96.00 Gift, Flower, Coffee Shop and Canteen							
97.01 CPM/CR - Clinical							
98.20 Pharmacy - Montegale							
100.00 Physician Recruiting							
100.01 Marketing							
100.02 MMC							
100.04 Business Development							
100.07 Child Life							
100.08 NRCC Admin Physician							
100.09							
100.10							
100.11							
100.12							
100.13							
100.14							
100.15							
TOTAL	0	0	0	0	0	0	2,272
COST TO BE ALLOCATED	0	0	0	0	67,366	268	331,925
UNIT COST MULTIPLIER - SCH 8	0.000000	0.000000	0.000000	0.000000	673.664373	2.678018	146.093737

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## TRIAL BALANCE OF EXPENSES

Provider Name:  
ST. LUKE'S HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 2008

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	<b>GENERAL SERVICE COST CENTERS</b>			
1.00	Old Cap Rel Costs - Building and Fixtures	\$	\$ 0	\$ 0
2.00	Old Cap Rel Costs - Movable Equipment		0	0
3.00	New Cap Rel Costs - Building and Fixtures	2,232,168	(111,421)	2,120,747
3.01	New Cap Rel Costs - Building B	241,928	0	241,928
3.02	New Cap Rel Costs - Building C	215,047	0	215,047
3.03	New Cap Rel Costs - Building D	26,880	0	26,880
3.04	New Cap Rel Costs - Building E	215,047	0	215,047
3.05	New Cap Rel Costs - MMC	621,460	0	621,460
4.00	New Cap Rel Cost - Movable Equipment	4,128,414	(381,267)	3,747,147
4.01			0	0
4.02			0	0
4.03			0	0
5.00	Employee Benefits	16,460,532	0	16,460,532
6.00			0	0
6.01			0	0
6.02			0	0
6.04			0	0
6.05			0	0
			0	0
6.06	Administrative and General - Hospital + CPMCRI	4,724,546	0	4,724,546
6.07	Administrative and General - Hospital Only	26,719,403	(14,938)	26,704,465
7.00	Maintenance and Repairs	2,091,057	0	2,091,057
8.00	Operation of Plant	2,472,648	(25,963)	2,446,685
9.00	Laundry and Linen Service	373,427	0	373,427
10.00	Housekeeping	2,833,616	0	2,833,616
11.00	Dietary	574,290	45,984	620,274
12.00	Cafeteria	1,471,359	(45,984)	1,425,375
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	2,108,125	0	2,108,125
15.00	Central Services and Supply	1,303,649	0	1,303,649
16.00	Pharmacy	2,050,112	0	2,050,112
17.00	Medical Records and Library	1,915,993	0	1,915,993
18.00	Social Service	703,302	0	703,302
19.00			0	0
19.01			0	0
19.02			0	0
20.00	Nonphysician Anesthetists		0	0
21.00	Nursing School		0	0
22.00	Intern and Res Service - Salary and Fringes	49,556	0	49,556
23.00	Intern and Res - Other Program	197	0	197
24.00	Paramedical Ed Program	161,784	0	161,784
	<b>INPATIENT ROUTINE COST CENTERS</b>			
25.00	Adults and Pediatrics (Gen Routine)	11,598,879	(288,268)	11,310,611
26.00	Intensive Care Unit	3,767,832	(297,680)	3,470,152
27.00	Intensive Care Unit		0	0
28.00			0	0
29.00			0	0
30.00	Neonatal Intensive Care	317,311	(68)	317,243
31.00			0	0
31.01			0	0
33.00	Nursery	508,489	0	508,489
34.00	Skilled Nursing Facility	2,253,444	(2,513)	2,250,931
35.00	Nursing Facility		0	0
36.00	Other Long Term Care	6,670,334	(6,295)	6,664,039
36.01			0	0
36.02			0	0

## TRIAL BALANCE OF EXPENSES

Provider Name:  
ST. LUKE'S HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 2008

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	<b>ANCILLARY COST CENTERS</b>			
37.00	Operating Room	\$ 5,010,903	\$ (9,118)	\$ 5,001,785
39.00	Delivery Room and Labor Room	2,247,660	581,398	2,829,058
41.00	Radiology - Diagnostic	3,284,085	0	3,284,085
41.01	MRI/CT Scan	845,824	0	845,824
43.00	Radioisotope	242,014	0	242,014
44.00	Laboratory	3,528,793	0	3,528,793
46.00	Whole Blood and Packed Red Blood	672,027	0	672,027
49.00	Respiratory Therapy	2,174,898	(594)	2,174,304
50.00	Physical Therapy	815,529	0	815,529
53.00	Electrocardiology	403,378	0	403,378
55.00	Medical Supplies Charged to Patients	2,284,518	0	2,284,518
56.00	Drugs Charged to Patients	2,529,952	14,020	2,543,972
57.00	Renal Dialysis	276,762	0	276,762
59.00	Cardiac Cath Lab	434,657	0	434,657
59.02			0	0
59.03			0	0
59.04			0	0
59.05			0	0
59.06			0	0
59.07			0	0
59.08			0	0
59.09			0	0
59.10			0	0
59.11			0	0
59.12			0	0
59.13			0	0
59.14			0	0
59.15			0	0
60.00	Clinic		0	0
60.03	Diabetes Center	308,530	0	308,530
61.00	Emergency	4,442,073	0	4,442,073
62.00	Observation Beds		0	0
71.00			0	0
82.00			0	0
83.00			0	0
84.00			0	0
	<b>SUBTOTAL</b>	\$ 128,312,432	\$ (542,707)	\$ 127,769,725
	<b>NONREIMBURSABLE COST CENTERS</b>			
96.00	Gift, Flower, Coffee Shop and Canteen	\$	0	0
97.01	CPMCRI - Clinical	2,408,379	0	2,408,379
98.20	Pharmacy - Montegale	29,498	0	29,498
100.00	Physican Recruiting		0	0
100.01	Marketing	614,296	0	614,296
100.02	MMC	577,765	0	577,765
100.04	Business Development	947,894	0	947,894
100.07	Child Life	40,976	0	40,976
100.08	NRCC Admin Physician		0	0
100.09			0	0
100.10			0	0
100.11			0	0
100.12			0	0
100.13			0	0
100.14			0	0
100.15			0	0
100.99	<b>SUBTOTAL</b>	\$ 4,618,808	\$ 0	\$ 4,618,808
101	<b>TOTAL</b>	\$ 132,931,240	\$ (542,707)	\$ 132,388,533

(To Schedule 8)



	TOTAL ADJ (Pages 1 & 2)	1	2	3	4	5	6	7	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
<b>ANCILLARY COST CENTERS</b>														
37.00 Operating Room	(9,118)						(9,118)							
39.00 Delivery Room and Labor Room	581,398			581,398										
41.00 Radiology - Diagnostic	0													
41.01 MRI/CT Scan	0													
43.00 Radioisotope	0													
44.00 Laboratory	0													
46.00 Whole Blood and Packed Red Blood	0													
49.00 Respiratory Therapy	(594)				(594)									
50.00 Physical Therapy	0													
53.00 Electrocardiology	0													
55.00 Medical Supplies Charged to Patients	0													
56.00 Drugs Charged to Patients	14,020				14,020									
57.00 Renal Dialysis	0													
59.00 Cardiac Cath Lab	0													
59.02	0													
59.03	0													
59.04	0													
59.05	0													
59.06	0													
59.07	0													
59.08	0													
59.09	0													
59.10	0													
59.11	0													
59.12	0													
59.13	0													
59.14	0													
59.15	0													
60.00 Clinic	0													
60.03 Diabetes Center	0													
61.00 Emergency	0													
62.00 Observation Beds	0													
71.00	0													
82.00	0													
83.00	0													
84.00	0													
<b>NONREIMBURSABLE COST CENTERS</b>														
96.00 Gift, Flower, Coffee Shop and Canteen	0													
97.01 CPM/CRI - Clinical	0													
98.20 Pharmacy - Montegale	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													
100.09	0													
100.10	0													
100.11	0													
100.12	0													
100.13	0													
100.14	0													
100.15	0													
101.00 TOTAL	(\$542,707)	0	0	0	0	(25,963)	(307,535)	(209,209)	0	0	0	0	0	0

(To Sch 10)







Provider Name		Fiscal Period		Provider Numbers		Adjustments		
ST. LUKE'S HOSPITAL		JANUARY 1, 2008 THROUGH DECEMBER 31, 2008		HSC/ZZR00055F		27		
Adj. No.	Audit Report	Report References			AS Reported	Increase (Decrease)	AS Adjusted	
		Work Sheet	Part	Title				
		Line	Col.	Explanation of Audit Adjustments				
<b>RECLASSIFICATIONS OF REPORTED COSTS</b>								
1	10A 10A	A A	11.00 12.00	7 7	Dietary Cafeteria	\$574,290 1,471,359	(\$400,704) 400,704	\$173,586 * 1,872,063 *
		To reclassify Dietary meals expense to Cafeteria for proper cost allocation.						
		CMS Pub. 15-1, Sections 2300 and 2304						
2	10A 10A	A A	11.00 12.00	7 7	Dietary Cafeteria	\$173,586 1,872,063	\$446,688 (446,688)	\$620,274 1,425,375
		To reclassify the provider's A-8 Cafeteria revenue offset to the proper cost center.						
		CMS Pub. 15-1, Sections 2300 and 2304						
3	10A 10A 10A	A A A	25.00 26.00 39.00	7 7 7	Adults and Pediatrics Intensive Care Unit Delivery Room and Labor Room	\$11,598,879 3,767,832 2,247,660	(\$288,268) (293,130) 581,398	\$11,310,611 3,474,702 * 2,829,058
		To reverse the delivery and labor room reclassification for proper cost allocation.						
		CMS Pub. 15-1, Sections 2300 and 2304						
4	10A 10A 10A 10A 10A 10A	A A A A A A	26.00 30.00 34.00 36.00 49.00 56.00	7 7 7 7 7 7	Intensive Care Unit Neonatal Intensive Care Skilled Nursing Facility Adult Subacute Care Unit Respiratory Therapy Drugs Charged to Patients	\$3,474,702 317,311 2,253,444 6,670,334 2,174,898 2,529,952	(\$4,550) (68) (2,513) (6,295) (594) 14,020	\$3,470,152 317,243 2,250,931 6,664,039 2,174,304 2,543,972
		To adjust the provider's reclassification of pharmacy cost to Drugs Charged to Patients to agree with the provider's general ledger.						
		CMS Pub. 15-1, Sections 2300, 2304, and 2306						

Provider Name		Fiscal Period		Provider Numbers		Adjustments		
ST. LUKE'S HOSPITAL		JANUARY 1, 2008 THROUGH DECEMBER 31, 2008		HSC/ZZR00055F		27		
Adj. No.	Audit Report	Report References			As Reported	Increase (Decrease)	As Adjusted	
		Work Sheet	Cost Report	Col.				
		Part	Title	Line				
<b>ADJUSTMENTS TO REPORTED COSTS</b>								
5	10A	A	8.00	7	\$2,472,648	(\$25,963)	\$2,446,685	
			Operation of Plant					
			To offset parking garage revenue against parking garage expense.					
			CMS Pub. 15-1, Sections 2302.5 and 2328B					
6	10A	A	6.07	7	\$26,719,403	(\$298,417)	\$26,420,986 *	
	10A	A	37.00	7	5,010,903	(9,118)	5,001,785	
			Administrative and General - Hospital Only					
			Operating Room					
			To abate miscellaneous revenue or other revenue against related costs.					
			CMS Pub. 15-1, Section 2328					
			CMS Pub. 15-2, Section 3613					
7	10A	A	3.00	7	\$2,232,168	(\$111,421)	\$2,120,747	
	10A	A	4.00	7	4,128,414	(381,267)	3,747,147	
	10A	A	6.07	7	26,420,986	283,479	26,704,465	
			New Capital Related Costs - Buildings and Fixtures					
			New Capital Related Costs - Movable Equipment					
			Administrative and General - Hospital Only					
			* To adjust the reported home office costs to agree with the audited home office cost report for the fiscal period ended December 31, 2008					
			CMS Pub. 15-1, Sections 2150.2 and 2304					

\*Balance carried forward from prior/to subsequent adjustments

Provider Name		Fiscal Period				Provider Numbers		Adjustments	
ST. LUKE'S HOSPITAL		JANUARY 1, 2008 THROUGH DECEMBER 31, 2008				HSC/ZZR00055F		27	
Adj. No.	Audit Report	Report References			Line	Col.	As Reported	Increase (Decrease)	As Adjusted
		Work Sheet	Part	Title					
8	9	B-1		6.07	5		7,335,285	(41,868)	7,293,417
	9	B-1		100.04	5		259,747	41,868	301,615
<p style="text-align: center;"><b>ADJUSTMENTS TO REPORTED STATISTICS</b></p>									
	9	B-1		34.00	3		20,058	(14,970)	5,088
	9	B-1		36.00	3		5,088	14,970	20,058
<p>Administrative and General - Hospital Only (Gross Salaries)                      Business Development                      To reclassify community relationship gross salaries statistics to the proper cost center to agree with the provider's records.                      CMS Pub 15-1, Section 2304</p>									
	9	B-1		34.00	4		97,476	(90,140)	7,336
	9	B-1		36.00	4		7,336	90,140	97,476
<p>Skilled Nursing Facility (Square Feet)                      Adult Subacute Care Unit                      To reclassify reported square feet to the proper cost center.                      CMS Pub 15-1, Section 2304</p> <p>Skilled Nursing Facility (Dollar Value)                      Adult Subacute Care Unit                      To reclassify reported New Capital Related Costs to the proper cost center.                      CMS Pub 15-1, Section 2304</p>									

Provider Name		Fiscal Period		Provider Numbers		Adjustments		
ST. LUKE'S HOSPITAL		JANUARY 1, 2008 THROUGH DECEMBER 31, 2008		HSC/ZZR00055F		27		
Adj. No.	Audit Report	Report References				As Reported	Increase (Decrease)	As Adjusted
		Work Sheet	Part	Title	Line			
11	4, Contract 4A	D-1	I		1.00, 4.00	1		
		D-1	II		43.00	2	742	15,690
		D-1	II		47.00	2	2	2,198
	DP-NF 1	S-3	I		15.00	6	42	331
	Subacute 1	S-3	I		17.00	6	918	6,347
							(918)	18,176 *

**ADJUSTMENT TO REPORTED PATIENT DAYS**

To adjust total patient days to agree with the provider's patient census reports.  
 CMS Pub. 15-1, Sections 2205, 2300, and 2304

\*Balance carried forward from prior/to subsequent adjustments

Provider Name		Fiscal Period		Provider Numbers		Adjustments	
ST. LUKE'S HOSPITAL		JANUARY 1, 2008 THROUGH DECEMBER 31, 2008		HSC/ZZR00055F		27	
Adj. No.	Audit Report	Report References			As Reported	Increase (Decrease)	As Adjusted
		Work Sheet	Part	Title			
		Cost Report	Line	Col.	Explanation of Audit Adjustments		
<b>ADJUSTMENT TO REPORTED TOTAL CHARGES</b>							
12	Sch 5	C	I	37.00	8	\$37,832,653	\$1,191,259
	Sch 5	C	I	39.00	8	16,056,366	191,102
	Sch 5	C	I	41.00	8	20,881,216	485,340
	Sch 5	C	I	41.01	8	19,692,218	390,704
	Sch 5	C	I	43.00	8	1,163,748	51,612
	Sch 5	C	I	44.00	8	85,982,130	660,164
	Sch 5	C	I	46.00	8	3,583,732	36,314
	Sch 5	C	I	49.00	8	46,644,506	87,103
	Sch 5	C	I	50.00	8	4,024,050	11,257
	Sch 5	C	I	53.00	8	6,795,904	136,554
	Sch 5	C	I	55.00	8	15,309,309	17,617
	Sch 5	C	I	56.00	8	33,603,902	240,640
	Sch 5	C	I	59.00	8	4,495,313	114,423
	Sch 5	C	I	60.03	8	341,960	6,387
	Sch 5	C	I	61.00	8	25,416,912	223,895
	Sch 5	C	I	103.00	8	494,778,357	3,844,371
							498,622,728
<p>To adjust total charges to include self-insured employee charges to agree with the provider's records and proper matching of revenue and expense.                      CMS Pub. 15-1, Section 2102, 2206, 2202.4, 2302.6, and 2304</p>							

Provider Name		Fiscal Period		Provider Numbers		Adjustments			
ST. LUKE'S HOSPITAL		JANUARY 1, 2008 THROUGH DECEMBER 31, 2008		HSC/ZZR00055F		27			
Adj. No.	Audit Report	Report References			Line	Col.	AS Reported	Increase (Decrease)	AS Adjusted
		Work Sheet	Part	Title					
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT									
13	4	D-1	1	XIX	9.00	1	348	(348)	0
Medi-Cal Inpatient Days									
14	4A	Not Reported					0	398	398
14	4A	Not Reported					\$0.00	\$305.40	\$305.40
Medi-Cal Administrative Days									
15	6	D-4		XIX	41.00	2	\$6,341	\$2,329	\$8,670
15	6	D-4		XIX	41.01	2	4,626	(342)	4,284
15	6	D-4		XIX	44.00	2	133,205	17,627	150,832
15	6	D-4		XIX	50.00	2	37,013	5,935	42,948
15	6	D-4		XIX	56.00	2	228,232	17,051	245,283
15	6	D-4		XIX	101.00	2	409,417	42,600	452,017
Medi-Cal Ancillary Charges - Radiology - Diagnostic									
Medi-Cal Ancillary Charges - MRI/CT Scan									
Medi-Cal Ancillary Charges - Laboratory									
Medi-Cal Ancillary Charges - Physical Therapy									
Medi-Cal Ancillary Charges - Drugs Charged to Patients									
Medi-Cal Ancillary Charges - Total									
16	2	E-3	III	XIX	10.00	1	\$1,428,562	(\$36,988)	\$1,391,574
16	2	E-3	III	XIX	11.00	1	409,417	42,600	452,017
Medi-Cal Routine Charges									
Medi-Cal Ancillary Charges									
17	3	E-3	III	XIX	36.00	1	\$0	\$3,428	\$3,428
Medi-Cal Coinsurance									
18	1	E-3	III	XIX	57.00	1	\$162,419	\$104,321	\$266,740
Interim Payments									

To adjust Medi-Cal Settlement Data to agree with the following EDS Paid Claims Summary:  
 Report Date: January 16, 2009  
 Payment Period: January 1, 2007 through January 16, 2009  
 Service Period: January 1, 2008 through December 31, 2008  
 CMS Pub. 15-1, Sections 2304 and 2408.3  
 CCR, Title 22, Section 51511

Provider Name		Fiscal Period		Provider Numbers		Adjustments		
ST. LUKE'S HOSPITAL		JANUARY 1, 2008 THROUGH DECEMBER 31, 2008		HSC/ZZR00055F		27		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
<b>ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - CONTRACT</b>								
19	Contract 4	D-1	I	XIX	9.00	1	2,948	3,228
	Contract 4A	D-1	II	XIX	42.00	4	820	840
	Contract 4A	D-1	II	XIX	47.00	4	336	384
	Contract 4A	D-1	II	XIX	43.00	4	133	149
Explanation of Audit Adjustments Medi-Cal Days - Adults and Pediatrics Medi-Cal Days - Nursery Medi-Cal Days - NICU Medi-Cal Days - Intensive Care Unit								
20	Contract 6	D	IV	XIX	37.00	6	\$3,011,104	\$3,413,382
	Contract 6	D	IV	XIX	39.00	6	5,042,835	5,175,901
	Contract 6	D	IV	XIX	41.00	6	529,617	1,053,313
	Contract 6	D	IV	XIX	41.01	6	1,187,707	1,164,306
	Contract 6	D	IV	XIX	44.00	6	4,229,289	4,768,079
	Contract 6	D	IV	XIX	46.00	6	80,241	78,572
	Contract 6	D	IV	XIX	49.00	6	1,991,922	2,243,008
	Contract 6	D	IV	XIX	50.00	6	482,072	164,424
	Contract 6	D	IV	XIX	53.00	6	509,724	65,406
	Contract 6	D	IV	XIX	55.00	6	890,101	1,171,586
	Contract 6	D	IV	XIX	56.00	6	3,388,379	3,747,687
	Contract 6	D	IV	XIX	57.00	6	74,269	40,976
	Contract 6	D	IV	XIX	59.00	6	196,826	72,035
	Contract 6	D	IV	XIX	61.00	6	552,532	59,918
	Contract 6	D	IV	XIX	101.00	6	22,242,493	2,385,346
Medi-Cal Ancillary Charges - Operating Room Medi-Cal Ancillary Charges - Delivery Room and Labor Room Medi-Cal Ancillary Charges - Radiology - Diagnostic Medi-Cal Ancillary Charges - CAT Scan Medi-Cal Ancillary Charges - Laboratory Medi-Cal Ancillary Charges - Whole Blood Medi-Cal Ancillary Charges - Respiratory Therapy Medi-Cal Ancillary Charges - Physical Therapy Medi-Cal Ancillary Charges - Electrocardiology Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients Medi-Cal Ancillary Charges - Drugs Charged to Patients Medi-Cal Ancillary Charges - Renal Dialysis Medi-Cal Ancillary Charges - Cardiac Cath Lab Medi-Cal Ancillary Charges - Emergency Medi-Cal Ancillary Charges - Total								
21	Contract 2	E3	III	XIX	10.00	1	\$17,324,665	\$19,081,456
	Contract 2	E3	III	XIX	11.00	1	22,242,493	2,385,346
Medi-Cal Routine Charges Medi-Cal Ancillary Charges								
22	Contract 2	E3	III	XIX	33.00	1	\$0	\$4,140
	Contract 2	E3	III	XIX	36.00	1	0	90,426
Medi-Cal Deductibles Medi-Cal Coinsurance								

To adjust Medi-Cal Settlement Data to agree with the following EDS Paid Claims Summary:  
 Report Date: March 1, 2010  
 Payment Period: January 1, 2008 through February 24, 2010  
 Service Period: January 1, 2008 through December 31, 2008  
 CMS Pub. 15-1, Sections 2304 and 2408.3

Provider Name		Fiscal Period		Provider Numbers		Adjustments			
ST. LUKE'S HOSPITAL		JANUARY 1, 2008 THROUGH DECEMBER 31, 2008		HSC/ZZR00055F		27			
Report References									
Adj. No.	Audit Report	Work Sheet	Cost Report			AS Reported	Increase (Decrease)	AS Adjusted	
			Part	Title	Line				Col.
23	DPNF 1	S-3	I	XIX	15.00	3	0	2,295	2,295
<p><b>ADJUSTMENT TO REPORTED MEDI-CAL DPNF SETTLEMENT DATA</b></p> <p>Medi-Cal Days - Distinct Part Nursing Facility                      To adjust Medi-Cal DPNF Settlement Data to agree with the following                      EDS Paid Claims Summary:                      Report Date: March 1, 2010                      Payment Period: January 1, 2008 through February 24, 2010                      Service Period: January 1, 2008 through December 31, 2008                      CMS Pub. 15-1, Sections 2304 and 2408.3</p>									



Provider Name		Fiscal Period				Provider Numbers		Adjustments	
ST. LUKE'S HOSPITAL		JANUARY 1, 2008 THROUGH DECEMBER 31, 2008				HSC/ZZR00055F		27	
Adj. No.	Audit Report	Report References			Line	Col.	AS Reported	Increase (Decrease)	AS Adjusted
		Work Sheet	Part	Title					
24	Subacute 1 N/A N/A	Not Reported Not Reported Not Reported					0 0 0	5,583 9,862 15,445	5,583 9,862 15,445
<p><b>ADJUSTMENTS TO REPORTED MEDI-CAL SUBACUTE SETTLEMENT DATA</b></p> <p>Medi-Cal Inpatient Days - Subacute Ventilator                      Medi-Cal Inpatient Days - Subacute Nonventilator                      Medi-Cal Inpatient Days - Total                      To adjust Medi-Cal Subacute Settlement Data to agree with the following EDS Paid Claims Summary:                      Report Date: March 1, 2010                      Payment Period: January 1, 2008 through February 24, 2010                      Service Period: January 1, 2008 through December 31, 2008                      CMS Pub. 15-1, Sections 2304 and 2408.3</p>									
25	Subacute 1 Subacute 1	Not Reported S-3	I		17.00	6	0 18,176	8,500 (8,500)	8,500 9,676
<p>Total Subacute Days - Ventilator                      Total Subacute Days - Nonventilator                      To reflect total ventilator and nonventilator patient days in the audit report.                      CMS Pub. 15-1, Section 2304</p>									

\*Balance carried forward from prior/to subsequent adjustments

Provider Name		Fiscal Period		Provider Numbers		Adjustments	
ST. LUKE'S HOSPITAL		JANUARY 1, 2008 THROUGH DECEMBER 31, 2008		HSC/ZZR00055F		27	
Adj. No.	Audit Report	Report References			As Reported	Increase (Decrease)	As Adjusted
		Work Sheet	Part	Title			
		Line	Col.	Explanation of Audit Adjustments			
<b>ADJUSTMENTS TO OTHER MATTERS</b>							
26	Contract 1	Not Reported			\$0	\$17,227	\$17,227
Medi-Cal Credit Balances To recover outstanding Medi-Cal credit balances. Title 22, CCR, Sections 50761 and 51458.1							
27	1	E3	III	XIX	50.00	1	\$498,454 (\$498,454)
Administrative Day Adjustment To adjust the administrative day expense adjustment made by the provider for proper cost determination. CMS Pub. 15-1, Sections 2300 and 2400							