

**REPORT
ON THE
COST REPORT REVIEW**

**SUTTER AMADOR HOSPITAL
JACKSON, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1447494323**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

**Audits Section—Sacramento
Financial Audits Branch
Audits and Investigations
Department of Health Care Services**

**Section Chief: Robert G. Kwick
Audit Supervisor: Delia Valencia
Auditor: Laura Langston**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

February 25, 2014

Susan McCabe
Reimbursement Director
Sutter Health Reimbursement Department
9100 Foothills Blvd
Roseville, CA 95747

SUTTER AMADOR HOSPITAL
NATIONAL PROVIDER IDENTIFIER (NPI) 1447494323
FISCAL PERIOD ENDED DECEMBER 31, 2011

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

In our opinion, the audited settlement for the fiscal period due the State in the amount of \$635,412 presented in the Summary of Findings represents a proper determination in accordance with the reimbursement principles of applicable programs.

This audit report includes the:

1. Summary of Findings
2. Computation of Medi-Cal Reimbursement Settlement (NONCONTRACT Schedules)
3. Audit Adjustments Schedule

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

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

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

If you have questions regarding this report, you may call the Audits Section—Sacramento at (916) 650-6994.

Original Signed By

Robert G. Kvick, Chief
Audits Section—Sacramento
Financial Audits Branch

Certified

SUMMARY OF FINDINGS

Provider Name:
SUTTER AMADOR HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2011

		SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1) Provider NPI: 1447494323	Reported	\$ (377,687)	
	Net Change	\$ (257,725)	
	Audited Amount Due Provider (State)	\$ (635,412)	
2. Subprovider I (SCHEDULE 1-1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
3. Subprovider II (SCHEDULE 1-2) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
4. Medi-Cal Contract Cost (CONTRACT SCH 1) Provider NPI:	Reported		\$ 0
	Net Change		\$ 0
	Audited Cost		\$ 0
	Audited Amount Due Provider (State)	\$ 0	
5. Distinct Part Nursing Facility (DPNF SCH 1) Provider NPI:	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
6. Distinct Part Nursing Facility (DPNF SCH 1-1) Provider NPI:	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
7. Adult Subacute (ADULT SUBACUTE SCH 1) Provider NPI:	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
8. Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7)		\$ (635,412)	
9. Total Medi-Cal Cost			\$ 0

SUMMARY OF FINDINGS

Provider Name:
SUTTER AMADOR HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2011

		SETTLEMENT	COST
10. Subacute (SUBACUTE SCH 1-1)	Provider NPI:		
	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)		\$ 0	
11. Rural Health Clinic (RHC SCH 1)	Provider NPI:		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
12. Rural Health Clinic (RHC 95-210 SCH 1)	Provider NPI:		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
13. Rural Health Clinic (RHC 95-210 SCH 1-1)	Provider NPI:		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
14. County Medical Services Program (CMSP SCH 1)	Provider NPI:		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
15. Transitional Care (TC SCH 1)	Provider NPI:		
	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)		\$ 0	
16. Total Other Settlement	Due Provider - (Lines 10 through 15)	\$ 0	
17. Total Combined Audited Settlement Due	Provider (State/CMSP/RHC) - (Line 8 + Line 16)	\$ (635,412)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
SUTTER AMADOR HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2011

Provider NPI:
1447494323

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ <u>4,017,895</u>	\$ <u>4,457,071</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. Other Adjustments (Adj 1)	\$ <u>(112,518)</u>	\$ <u>0</u>
5. TOTAL COST-Reimbursable to Provider (Lines 1 through 4)	\$ <u>3,905,377</u>	\$ <u>4,457,071</u>
6. Interim Payments (Adj 14)	\$ <u>(4,283,064)</u>	\$ <u>(5,082,396)</u>
7. Balance Due Provider (State)	\$ <u>(377,687)</u>	\$ <u>(625,325)</u>
8. Overpayments (Adj 16,17)	\$ <u>0</u>	\$ <u>(10,087)</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>(377,687)</u></u>	\$ <u><u>(635,412)</u></u>
	(To Summary of Findings)	

COMPUTATION OF LESSER OF
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:
SUTTER AMADOR HOSPITALFiscal Period Ended:
DECEMBER 31, 2011Provider NPI:
1447494323

REPORTED

AUDITED

REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3) \$ 4,026,369 \$ 4,476,343

CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj 13) \$ 4,311,739 \$ 4,868,1613. Inpatient Ancillary Service Charges (Adj 13) \$ 7,448,630 \$ 8,764,9514. Total Charges - Medi-Cal Inpatient Services \$ 11,760,369 \$ 13,633,1125. Excess of Customary Charges Over Reasonable Cost
(Line 4 minus Line 1) * \$ 7,734,000 \$ 9,156,7696. 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:
SUTTER AMADOR HOSPITALFiscal Period Ended:
DECEMBER 31, 2011Provider NPI:
1447494323

	REPORTED	AUDITED
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ 1,817,950	\$ 2,062,158
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ 2,208,419	\$ 2,414,185
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)	\$ 4,026,369	\$ 4,476,343
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	\$ (See Schedule 1)	\$ 0
8. SUBTOTAL	\$ 4,026,369	\$ 4,476,343
	(To Schedule 2)	
9. Medi-Cal Deductible (Adj)	\$ 0	\$ 0
10. Medi-Cal Coinsurance (Adj 14)	\$ (8,474)	\$ (19,272)
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ 4,017,895	\$ 4,457,071
	(To Schedule 1)	

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
SUTTER AMADOR HOSPITALFiscal Period Ended:
DECEMBER 31, 2011Provider NPI:
1447494323

GENERAL SERVICE UNIT NET OF SWING-BED COSTS

REPORTED	AUDITED
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INPATIENT DAYS

1. Total Inpatient Days (include private & swing-bed) (Adj)	6,904	6,904
2. Inpatient Days (include private, exclude swing-bed)	6,904	6,904
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj)	6,904	6,904
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 11,15)	920.00	1,024.75

SWING-BED ADJUSTMENT

17. Medicare NF Swing-Bed Rates through Dec 31 (Adj)	\$ 0.00	\$ 0.00
18. Medicare NF Swing-Bed Rates after Dec 31 (Adj)	\$ 0.00	\$ 0.00
19. Medi-Cal NF Swing-Bed Rates through July 31 (Adj)	\$ 0.00	\$ 0.00
20. Medi-Cal NF Swing-Bed Rates after July 31 (Adj)	\$ 0.00	\$ 0.00
21. Total Routine Serv Cost (Sch 8, Line 30, Col 27)	\$ 9,916,361	\$ 9,583,947
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)	\$ 9,916,361	\$ 9,583,947

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 19,475,606	\$ 19,475,606
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 19,475,606	\$ 19,475,606
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 ÷ L 28)	\$ 0.509168	\$ 0.492100
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)	\$ 2,820.92	\$ 2,820.92
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)	\$ 9,916,361	\$ 9,583,947

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 ÷ L 2)	\$ 1,436.32	\$ 1,388.17
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 1,321,414	\$ 1,422,527
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 887,005	\$ 991,658
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 2,208,419	\$ 2,414,185

(To Schedule 3)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
SUTTER AMADOR HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2011

Provider NPI:
1447494323

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 43, Col 27)	\$ 755,302	\$ 746,214
2. Total Inpatient Days (Adj)	638	638
3. Average Per Diem Cost	\$ 1,183.86	\$ 1,169.61
4. Medi-Cal Inpatient Days (Adj 11,15)	375.00	412.25
5. Cost Applicable to Medi-Cal	\$ 443,948	\$ 482,172
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 31, Col 27)	\$ 3,617,804	\$ 3,514,377
7. Total Inpatient Days (Adj)	1,233	1,233
8. Average Per Diem Cost	\$ 2,934.15	\$ 2,850.27
9. Medi-Cal Inpatient Days (Adj 11,15)	151.00	178.75
10. Cost Applicable to Medi-Cal	\$ 443,057	\$ 509,486
CORONARY CARE UNIT		
11. Total Inpatient Routine Cost (Sch 8, Line 32, 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
BURN INTENSIVE CARE UNIT		
16. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 0	\$ 0
17. Total Inpatient Days (Adj)	0	0
18. Average Per Diem Cost	\$ 0.00	\$ 0.00
19. Medi-Cal Inpatient Days (Adj)	0	0
20. Cost Applicable to Medi-Cal	\$ 0	\$ 0
SURGICAL INTENSIVE CARE UNIT		
21. Total Inpatient Routine Cost (Sch 8, Line 34, 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
OTHER SPECIAL CARE (SPECIFY)		
26. Total Inpatient Routine Cost (Sch 8, Line 35, 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
ADMINISTRATIVE DAYS		
21. Per Diem Rate (Adj)	\$ 0.00	\$ 0.00
32. Medi-Cal Inpatient Days (Adj)	0	0
33. Cost Applicable to Medi-Cal	\$ 0	\$ 0
ADMINISTRATIVE DAYS		
21. Per Diem Rate (Adj)	\$ 0.00	\$ 0.00
32. Medi-Cal Inpatient Days (Adj)	0	0
33. Cost Applicable to Medi-Cal	\$ 0	\$ 0
37. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,28,31)	\$ 887,005	\$ 991,658

(To Schedule 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
SUTTER AMADOR HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2011

Provider NPI:
1447494323

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
25. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
26. 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:
SUTTER AMADOR HOSPITALFiscal Period Ended:
DECEMBER 31, 2011Provider NPI:
1447494323

		TOTAL ANCILLARY COST *	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST TO CHARGES	MEDI-CAL CHARGES (From Schedule 6)	MEDI-CAL COST
ANCILLARY COST CENTERS						
50.00	Operating Room	\$ 4,527,252	\$ 23,524,072	0.192452	\$ 2,650,211	\$ 510,038
51.00	Recovery Room	0	0	0.000000	0	0
52.00	Labor Room and Delivery Room	880,334	390,329	2.255363	741	1,671
53.00	Anesthesiology	0	0	0.000000	0	0
54.00	Radiology-Diagnostic	4,155,219	9,706,219	0.428099	127,077	54,401
54.01	Ultrasound	1,045,990	3,637,322	0.287571	48,427	13,926
56.01	Nuclear Medicine	708,515	3,230,179	0.219342	50,474	11,071
57.00	Computed Tomography (CT) Scan	488,732	20,979,930	0.023295	566,099	13,187
58.00	Magnetic Resonance Imaging (MRI)	908,731	7,011,960	0.129597	121,780	15,782
59.00	Cardiac Catheterization	0	0	0.000000	0	0
60.00	Laboratory	4,596,144	21,910,338	0.209771	797,628	167,319
61.00	PBP Clinical Laboratory Services-Program Only	0	0	0.000000	0	0
62.00	Whole Blood & Packed Red Blood Cells	0	0	0.000000	0	0
63.00	Blood Storing, Processing, & Trans.	593,439	302,371	1.962618	91,202	178,995
64.00	Intravenous Therapy	0	0	0.000000	0	0
65.00	Respiratory Therapy	1,264,028	5,146,223	0.245622	754,533	185,330
66.00	Physical Therapy	760,256	2,054,313	0.370078	130,184	48,178
67.00	Occupational Therapy	0	0	0.000000	0	0
68.00	Speech Pathology	346	96,432	0.003591	2,688	10
69.00	Electrocardiology	149,357	2,172,650	0.068744	109,916	7,556
70.00	Electroencephalography	0	0	0.000000	0	0
71.00	Medical Supplies Charged to Patients	2,194,890	6,558,149	0.334681	954,905	319,589
72.00	Implantable Devices Charged to Patients	1,076,252	1,719,818	0.625794	79,114	49,509
73.00	Drugs Charged to Patients	4,912,736	23,822,240	0.206225	1,983,119	408,968
74.00	Renal Dialysis	0	0	0.000000	0	0
75.00	ASC (Non-Distinct Part)	0	0	0.000000	0	0
76.00	Other Ancillary (specify)	0	0	0.000000	0	0
77.00		0	0	0.000000	0	0
78.00		0	0	0.000000	0	0
79.00		0	0	0.000000	0	0
80.00		0	0	0.000000	0	0
81.00		0	0	0.000000	0	0
82.00		0	0	0.000000	0	0
83.00		0	0	0.000000	0	0
84.00		0	0	0.000000	0	0
85.00		0	0	0.000000	0	0
86.00		0	0	0.000000	0	0
87.00		0	0	0.000000	0	0
87.01		0	0	0.000000	0	0
88.00	Rural Health Clinic (RHC)	1,069,171	811,583	1.317389	0	0
88.01	Rural Health Clinic (RHS II)	1,022,215	806,574	1.267355	0	0
90.00	Clinic	6,468,533	8,091,670	0.799406	0	0
90.02	Diabetes Clinic	396,863	246,386	1.610735	0	0
91.00	Emergency	5,441,168	21,078,943	0.258133	296,853	76,628
92.00	Observation Beds (Non-Distinct Part)	0	2,912,333	0.000000	0	0
93.01		0	0	0.000000	0	0
93.02		0	0	0.000000	0	0
93.03		0	0	0.000000	0	0
93.04		0	0	0.000000	0	0
93.05		0	0	0.000000	0	0
	TOTAL	\$ 42,660,171	\$ 166,210,034		\$ 8,764,951	\$ 2,062,158

(To Schedule 3)

* From Schedule 8, Column 26

ADJUSTMENTS TO MEDI-CAL CHARGES

Provider Name:
SUTTER AMADOR HOSPITALFiscal Period Ended:
DECEMBER 31, 2011Provider NPI:
1447494323

ANCILLARY CHARGES		REPORTED	ADJUSTMENTS (Adj 12)	AUDITED
50.00	Operating Room	\$ 2,188,790	\$ 461,421	\$ 2,650,211
51.00	Recovery Room	0		0
52.00	Labor Room and Delivery Room	741		741
53.00	Anesthesiology	0		0
54.00	Radiology-Diagnostic	157,204	(30,127)	127,077
54.01	Ultrasound	46,247	2,180	48,427
56.01	Nuclear Medicine	0	50,474	50,474
57.00	Computed Tomography (CT) Scan	498,288	67,811	566,099
58.00	Magnetic Resonance Imaging (MRI)	116,532	5,248	121,780
59.00	Cardiac Catheterization	0		0
60.00	Laboratory	687,016	110,612	797,628
61.00	PBP Clinical Laboratory Services-Program Only	0		0
62.00	Whole Blood & Packed Red Blood Cells	0		0
63.00	Blood Storing, Processing, & Trans.	78,759	12,443	91,202
64.00	Intravenous Therapy	0		0
65.00	Respiratory Therapy	627,737	126,796	754,533
66.00	Physical Therapy	276,477	(146,293)	130,184
67.00	Occupational Therapy	0		0
68.00	Speech Pathology	0	2,688	2,688
69.00	Electrocardiology	97,635	12,281	109,916
70.00	Electroencephalography	0		0
71.00	Medical Supplies Charged to Patients	823,297	131,608	954,905
72.00	Implantable Devices Charged to Patients	41,532	37,582	79,114
73.00	Drugs Charged to Patients	1,547,027	436,092	1,983,119
74.00	Renal Dialysis	0		0
75.00	ASC (Non-Distinct Part)	0		0
76.00	Other Ancillary (specify)	0		0
77.00				0
78.00				0
79.00				0
80.00				0
81.00				0
82.00				0
83.00				0
84.00				0
85.00				0
86.00				0
87.00				0
87.01				0
88.00	Rural Health Clinic (RHC)			0
88.01	Rural Health Clinic (RHS II)			0
90.00	Clinic	6,136	(6,136)	0
90.02	Diabetes Clinic			0
91.00	Emergency	255,212	41,641	296,853
92.00	Observation Beds (Non-Distinct Part)			0
93.01				0
93.02				0
93.03				0
93.04				0
93.05				0
TOTAL MEDI-CAL ANCILLARY CHARGES		\$ 7,448,630	\$ 1,316,321	\$ 8,764,951

(To Schedule 5)

Provider Name:
SUTTER AMADOR HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2011

TRIAL BALANCE EXPENSES	ALLOC COST 3.09	EMPLOYEE BENEFITS 4.00	ALLOC COST 5.01	ALLOC COST 5.02	ALLOC COST 5.03	ALLOC COST 5.04	ALLOC COST 5.05	ALLOC COST 5.06	ALLOC COST 5.07	ALLOC COST 5.08	ACCUMULATE COST	ADMINIS- TRATIVE & GENERAL 5.00
105.00 Kidney Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
106.00 Heart Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
107.00 Liver Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
108.00 Lung Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
109.00 Pancreas Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
110.00 Intestinal Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
111.00 Islet Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
112.00 Other Organ Acquisition (specify)	0	0	0	0	0	0	0	0	0	0	0	0
113.00 Interest Expense	0	0	0	0	0	0	0	0	0	0	0	0
114.00 Utilization Review-SNF	0	0	0	0	0	0	0	0	0	0	0	0
115.00 Ambulatory Surgical Center (Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
116.00 Hospice	0	0	0	0	0	0	0	0	0	0	0	0
117.00 Other Special Purpose (specify)	0	0	0	0	0	0	0	0	0	0	0	0
190.00 Gift, Flower, Coffee Shop, & Canteen	0	0	0	0	0	0	0	0	0	0	3,922	872
191.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
192.00 Physicians' Private Offices	0	0	0	0	0	0	0	0	0	0	0	0
192.01 MOB	0	0	0	0	0	0	0	0	0	0	14,918	3,315
194.00 Other Nonreimbursable Cost Centers	0	0	0	0	0	0	0	0	0	0	1,685	374
194.02 Foundation	0	1,193	0	0	0	0	0	0	0	0	367,163	81,589
194.40 Public Relations	0	0	0	0	0	0	0	0	0	0	761	169
194.44 Vacant Space	0	0	0	0	0	0	0	0	0	0	146,571	32,570
TOTAL	<u>0</u>	<u>684,390</u>	<u>0</u>	<u>57,906,088</u>	<u>10,528,127</u>							

Provider Name:
SUTTER AMADOR HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2011

TRIAL BALANCE EXPENSES	MAINT & REPAIR 6.00	OPERATION OF PLANT 7.00	LAUNDRY & LINEN 8.00	HOUSEKEEP 9.00	DIETARY 10.00	CAFETERIA 11.00	MAINT OF PERSONNEL 12.00	NURSING ADMIN 13.00	CENTRAL SERVICE & SUPPLY 14.00	PHARMACY 15.00	MEDICAL RECORDS & LIBRARY 16.00	SOCIAL SERVICE 17.00
105.00 Kidney Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
106.00 Heart Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
107.00 Liver Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
108.00 Lung Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
109.00 Pancreas Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
110.00 Intestinal Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
111.00 Islet Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
112.00 Other Organ Acquisition (specify)	0	0	0	0	0	0	0	0	0	0	0	0
113.00 Interest Expense	0	0	0	0	0	0	0	0	0	0	0	0
114.00 Utilization Review-SNF	0	0	0	0	0	0	0	0	0	0	0	0
115.00 Ambulatory Surgical Center (Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
116.00 Hospice	0	0	0	0	0	0	0	0	0	0	0	0
117.00 Other Special Purpose (specify)	0	0	0	0	0	0	0	0	0	0	0	0
190.00 Gift, Flower, Coffee Shop, & Canteen	9,695	0	0	0	339,177	0	0	0	0	0	0	0
191.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
192.00 Physicians' Private Offices	0	0	0	0	32,141	0	0	0	0	0	0	0
192.01 MOB	0	0	0	0	0	0	0	0	0	0	0	0
194.00 Other Nonreimbursable Cost Centers	4,165	0	0	0	0	0	0	0	0	0	0	0
194.02 Foundation	0	0	0	0	0	0	0	0	0	0	0	0
194.40 Public Relations	0	0	0	0	0	0	0	0	0	0	0	0
194.44 Vacant Space	362,291	0	0	0	0	0	0	0	0	0	0	0
	0											
TOTAL	<u>2,832,095</u>	<u>0</u>	<u>144,850</u>	<u>1,485,680</u>	<u>1,739,826</u>	<u>1,327,390</u>	<u>0</u>	<u>1,380,343</u>	<u>41,781</u>	<u>1,899,879</u>	<u>696,143</u>	<u>595,230</u>

Provider Name:
SUTTER AMADOR HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2011

TRIAL BALANCE EXPENSES	OTHER GEN	NONPHYSICIAN	NURSING	I & R SVC	I&R OTHER	PARAMEDICAL	ALLOC	ALLOC	SUBTOTAL	POST	TOTAL
	SVC (SPECIFIC) 18.00	ANESTHETIST 19.00	SCHOOL 20.00	SAL & BENEFITS 21.00	PROGRAM COSTS 22.00	EDUCATION PROGRAM 23.00	COST 23.01	COST 23.02	24.00	STEP-DOWN ADJUSTMENT 25.00	COST 26.00
105.00 Kidney Acquisition	0	0	0	0	0	0	0	0	0	0	0
106.00 Heart Acquisition	0	0	0	0	0	0	0	0	0	0	0
107.00 Liver Acquisition	0	0	0	0	0	0	0	0	0	0	0
108.00 Lung Acquisition	0	0	0	0	0	0	0	0	0	0	0
109.00 Pancreas Acquisition	0	0	0	0	0	0	0	0	0	0	0
110.00 Intestinal Acquisition	0	0	0	0	0	0	0	0	0	0	0
111.00 Islet Acquisition	0	0	0	0	0	0	0	0	0	0	0
112.00 Other Organ Acquisition (specify)	0	0	0	0	0	0	0	0	0	0	0
113.00 Interest Expense	0	0	0	0	0	0	0	0	0	0	0
114.00 Utilization Review-SNF	0	0	0	0	0	0	0	0	0	0	0
115.00 Ambulatory Surgical Center (Distinct Part)	0	0	0	0	0	0	0	0	0	0	0
116.00 Hospice	0	0	0	0	0	0	0	0	0	0	0
117.00 Other Special Purpose (specify)	0	0	0	0	0	0	0	0	0	0	0
190.00 Gift, Flower, Coffee Shop, & Canteen	0	0	0	0	0	0	0	0	353,666	0	353,666
191.00 Research	0	0	0	0	0	0	0	0	0	0	0
192.00 Physicians' Private Offices	0	0	0	0	0	0	0	0	32,141	0	32,141
192.01 MOB	0	0	0	0	0	0	0	0	18,233	0	18,233
194.00 Other Nonreimbursable Cost Centers	0	0	0	0	0	0	0	0	6,224	0	6,224
194.02 Foundation	0	0	0	0	0	0	0	0	448,752	0	448,752
194.40 Public Relations	0	0	0	0	0	0	0	0	930	0	930
194.44 Vacant Space	0	0	0	0	0	0	0	0	541,433	0	541,433
TOTAL	0	0	0	0	0	0	0	0	57,906,088	0	57,906,088

STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:
SUTTER AMADOR HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2011

	EMP BENE (GROSS SALARIES)	STAT	STAT	RECON- CILIATION	ADM & GEN (ACCUM COST) 5.00	MANT & REPAIRS (SQ FT) 6.00 (Adj)							
	4.00 (Adj)	5.01 (Adj)	5.02 (Adj)	5.03 (Adj)	5.04 (Adj)	5.05 (Adj)	5.06 (Adj)	5.07 (Adj)	5.08 (Adj)				
105.00													0
106.00													0
107.00													0
108.00													0
109.00													0
110.00													0
111.00													0
112.00													0
113.00													0
114.00													0
115.00													0
116.00													0
117.00													0
190.00												3,922	291
191.00													0
192.00													0
192.01												14,918	
194.00												1,685	125
194.02												367,163	
194.40												761	
194.44												146,571	10,874
TOTAL	21,472,721	0	0	0	0	0	0	0	0	0		47,377,961	85,004
COST TO BE ALLOCATED	684,390	0	0	0	0	0	0	0	0	0		10,528,127	2,832,095
UNIT COST MULTIPLIER - SCH 8	0.031873	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000		0.222216	33.317197

Provider Name:
SUTTER AMADOR HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2011

	OPER PLANT (SQ FT)	LAUNDRY & LINEN (LB LNDRY)	HOUSE-KEEPING (HRS OF SVC)	DIETARY (MEALS SERVED)	CAFETERIA (FTE PROD)	MANT OF PERSONNEL (HOUSED)	NURSING ADMIN (NURSE HR)	CENT SERV & SUPPLY (CSTD REQUIS)	PHARMACY (COST REQUIS)	MED REC (GROSS CHARGES)	SOC SERV (TIME SPENT)	OTHER SVC (TIME SPENT)
	7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	15.00	16.00	17.00	18.00
	(Adj)	(Adj)	(Adj)	(Adj 10)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
GENERAL SERVICE COST CENTERS												
1.00	Capital Related Costs-Buildings and Fixtures											
2.00	Capital Related Costs-Movable Equipment											
3.00	Other Capital Related Costs											
3.01												
3.02												
3.03												
3.04												
3.05												
3.06												
3.07												
3.08												
3.09												
4.00	Employee Benefits											
5.01												
5.02												
5.03												
5.04												
5.05												
5.06												
5.07												
5.08												
5.00	Administrative and General											
6.00	Maintenance and Repairs											
7.00	Operation of Plant											
8.00	Laundry and Linen Service											
9.00	2,058											
10.00	553											
11.00	4,081											
12.00	Maintenance of Personnel											
13.00	875											
14.00	766											
15.00	1,744											
16.00	1,010											
17.00	Social Service											
18.00	Other General Service (specify)											
19.00	Nonphysician Anesthetists											
20.00	Nursing School											
21.00	Intern & Res. Service-Salary & Fringes (Approved)											
22.00	Intern & Res. Other Program Costs (Approved)											
23.00	Paramedical Ed. Program (specify)											
23.01												
23.02												
INPATIENT ROUTINE COST CENTERS												
30.00	14,895	59,257	1,000	19,182	3,316	60,417		21,617,537		5,406		
31.00	4,569	11,851	600	2,009	1,101	18,371		8,258,364				
32.00	Coronary Care Unit											
33.00	Burn Intensive Care Unit											
34.00	Surgical Intensive Care Unit											
35.00	Other Special Care (specify)											
40.00	Subprovider - IPF											
41.00	Subprovider - IRF											
42.00	Subprovider (specify)											
43.00	130											
44.00	Skilled Nursing Facility											
45.00	Nursing Facility											
46.00	Other Long Term Care											
47.00												

Provider Name:
SUTTER AMADOR HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2011

	OPER PLANT (SQ FT)	LAUNDRY & LINEN (LB LNDRY)	HOUSE-KEEPING (HRS OF SVC)	DIETARY (MEALS SERVED)	CAFETERIA (FTE PROD)	MANT OF PERSONNEL (HOUSED)	NURSING ADMIN (NURSE HR)	CENT SERV & SUPPLY (CSTD REQUIS)	PHARMACY (COST REQUIS)	MED REC (GROSS CHARGES)	SOC SERV (TIME SPENT)	OTHER SVC (TIME SPENT)
	7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	15.00	16.00	17.00	18.00
	(Adj)	(Adj)	(Adj)	(Adj 10)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
105.00 Kidney Acquisition												
106.00 Heart Acquisition												
107.00 Liver Acquisition												
108.00 Lung Acquisition												
109.00 Pancreas Acquisition												
110.00 Intestinal Acquisition												
111.00 Islet Acquisition												
112.00 Other Organ Acquisition (specify)												
113.00 Interest Expense												
114.00 Utilization Review-SNF												
115.00 Ambulatory Surgical Center (Distinct Part)												
116.00 Hospice												
117.00 Other Special Purpose (specify)												
190.00 Gift, Flower, Coffee Shop, & Canteen	291			26,614								
191.00 Research												
192.00 Physicians' Private Offices				2,522								
192.01 MOB								4				
194.00 Other Nonreimbursable Cost Centers	125											
194.02 Foundation												
194.40 Public Relations												
194.44 Vacant Space	10,874											
TOTAL	85,004	118,513	5,600	136,518	17,754	0	141,685	2,625,970	2,429,628	193,868,115	5,406	0
COST TO BE ALLOCATED	0	144,850	1,485,680	1,739,826	1,327,390	0	1,380,343	41,781	1,899,879	696,143	595,230	0
UNIT COST MULTIPLIER - SCH 8	0.000000	1.222226	265.299930	12.744294	74.765704	0.000000	9.742339	0.015911	0.781963	0.003591	110.105441	0.000000

Provider Name:
SUTTER AMADOR HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2011

	NONPHY- SICIAN ANE	NURSING SCHOOL	I&R SVC&SAL	I&R OTHER PROG (ASG TIME)	PARAMEDICAL ED. PROG (ASG TIME)	STAT	STAT
	19.00	20.00	21.00	22.00	23.00	23.01	23.02
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
GENERAL SERVICE COST CENTERS							
1.00	Capital Related Costs-Buildings and Fixtures						
2.00	Capital Related Costs-Movable Equipment						
3.00	Other Capital Related Costs						
3.01							
3.02							
3.03							
3.04							
3.05							
3.06							
3.07							
3.08							
3.09							
4.00	Employee Benefits						
5.01							
5.02							
5.03							
5.04							
5.05							
5.06							
5.07							
5.08							
5.00	Administrative and General						
6.00	Maintenance and Repairs						
7.00	Operation of Plant						
8.00	Laundry and Linen Service						
9.00	Housekeeping						
10.00	Dietary						
11.00	Cafeteria						
12.00	Maintenance of Personnel						
13.00	Nursing Administration						
14.00	Central Services and Supply						
15.00	Pharmacy						
16.00	Medical Records & Library						
17.00	Social Service						
18.00	Other General Service (specify)						
19.00	Nonphysician Anesthetists						
20.00	Nursing School						
21.00	Intern & Res. Service-Salary & Fringes (Approved)						
22.00	Intern & Res. Other Program Costs (Approved)						
23.00	Paramedical Ed. Program (specify)						
23.01							
23.02							
INPATIENT ROUTINE COST CENTERS							
30.00	Adults & Pediatrics (Gen Routine)						
31.00	Intensive Care Unit						
32.00	Coronary Care Unit						
33.00	Burn Intensive Care Unit						
34.00	Surgical Intensive Care Unit						
35.00	Other Special Care (specify)						
40.00	Subprovider - IPF						
41.00	Subprovider - IRF						
42.00	Subprovider (specify)						
43.00	Nursery						
44.00	Skilled Nursing Facility						
45.00	Nursing Facility						
46.00	Other Long Term Care						
47.00							

Provider Name:
SUTTER AMADOR HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2011

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

TRIAL BALANCE OF EXPENSES

Provider Name:
SUTTER AMADOR HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2011

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	GENERAL SERVICE COST CENTERS			
1.00	Capital Related Costs-Buildings and Fixtures	\$ 1,848,260	\$ (17,509)	\$ 1,830,751
2.00	Capital Related Costs-Movable Equipment	1,128,584	(1,128,584)	0
3.00	Other Capital Related Costs	0	0	0
3.01			0	0
3.02			0	0
3.03			0	0
3.04			0	0
3.05			0	0
3.06			0	0
3.07			0	0
3.08			0	0
3.09			0	0
4.00	Employee Benefits	690,458	(24,817)	665,641
5.01			0	0
5.02			0	0
5.03			0	0
5.04			0	0
5.05			0	0
5.06			0	0
5.07			0	0
5.08			0	0
5.00	Administrative and General	10,104,654	228,173	10,332,827
6.00	Maintenance and Repairs	1,788,802	0	1,788,802
7.00	Operation of Plant	0	0	0
8.00	Laundry and Linen Service	118,514	0	118,514
9.00	Housekeeping	1,114,631	0	1,114,631
10.00	Dietary	187,069	1,189,342	1,376,411
11.00	Cafeteria	1,189,342	(1,189,342)	0
12.00	Maintenance of Personnel	0	0	0
13.00	Nursing Administration	1,030,411	0	1,030,411
14.00	Central Services and Supply	2,979	0	2,979
15.00	Pharmacy	1,399,245	0	1,399,245
16.00	Medical Records & Library	497,177	0	497,177
17.00	Social Service	409,584	0	409,584
18.00	Other General Service (specify)	0	0	0
19.00	Nonphysician Anesthetists	0	0	0
20.00	Nursing School	0	0	0
21.00	Intern & Res. Service-Salary & Fringes (Approved)	0	0	0
22.00	Intern & Res. Other Program Costs (Approved)	0	0	0
23.00	Paramedical Ed. Program (specify)	0	0	0
23.01			0	0
23.02			0	0
	INPATIENT ROUTINE COST CENTERS			
30.00	Adults & Pediatrics (Gen Routine)	5,401,638	8,800	5,410,438
31.00	Intensive Care Unit	2,245,813	(1,610)	2,244,203
32.00	Coronary Care Unit	0	0	0
33.00	Burn Intensive Care Unit	0	0	0
34.00	Surgical Intensive Care Unit	0	0	0
35.00	Other Special Care (specify)	0	0	0
40.00	Subprovider - IPF	0	0	0
41.00	Subprovider - IRF	0	0	0
42.00	Subprovider (specify)	0	0	0
43.00	Nursery	532,237	0	532,237
44.00	Skilled Nursing Facility	0	0	0
45.00	Nursing Facility	0	0	0
46.00	Other Long Term Care	0	0	0
47.00			0	0

TRIAL BALANCE OF EXPENSES

Provider Name:
SUTTER AMADOR HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2011

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
50.00	Operating Room	\$ 2,771,883	\$ 15,601	\$ 2,787,484
51.00	Recovery Room	0	0	0
52.00	Labor Room and Delivery Room	586,406	0	586,406
53.00	Anesthesiology	0	0	0
54.00	Radiology-Diagnostic	2,758,642	0	2,758,642
54.01	Ultrasound	818,715	(1,835)	816,880
56.01	Nuclear Medicine	528,669	0	528,669
57.00	Computed Tomography (CT) Scan	307,434	0	307,434
58.00	Magnetic Resonance Imaging (MRI)	670,511	0	670,511
59.00	Cardiac Catheterization	0	0	0
60.00	Laboratory	3,336,263	12,422	3,348,685
61.00	PBP Clinical Laboratory Services-Program Only	0	0	0
62.00	Whole Blood & Packed Red Blood Cells	0	0	0
63.00	Blood Storing, Processing, & Trans.	477,448	0	477,448
64.00	Intravenous Therapy	0	0	0
65.00	Respiratory Therapy	921,483	0	921,483
66.00	Physical Therapy	508,436	0	508,436
67.00	Occupational Therapy	0	0	0
68.00	Speech Pathology	0	0	0
69.00	Electrocardiology	100,085	0	100,085
70.00	Electroencephalography	0	0	0
71.00	Medical Supplies Charged to Patients	1,753,731	0	1,753,731
72.00	Implantable Devices Charged to Patients	864,271	0	864,271
73.00	Drugs Charged to Patients	2,408,565	0	2,408,565
74.00	Renal Dialysis	0	0	0
75.00	ASC (Non-Distinct Part)	0	0	0
76.00	Other Ancillary (specify)	0	0	0
77.00			0	0
78.00			0	0
79.00			0	0
80.00			0	0
81.00			0	0
82.00			0	0
83.00			0	0
84.00			0	0
85.00			0	0
86.00			0	0
87.00			0	0
87.01			0	0
88.00	Rural Health Clinic (RHC)	852,606	0	852,606
88.01	Rural Health Clinic (RHS II)	819,000	0	819,000
90.00	Clinic	3,399,412	1,135,447	4,534,859
90.02	Diabetes Clinic	255,779	208	255,987
91.00	Emergency	3,429,836	39,570	3,469,406
92.00	Observation Beds (Non-Distinct Part)	0	0	0
93.01			0	0
93.02			0	0
93.03			0	0
93.04			0	0
93.05			0	0
	SUBTOTAL	\$ 57,258,573	\$ 265,866	\$ 57,524,439
	NONREIMBURSABLE COST CENTERS			
94.00	Home Program Dialysis	0	0	0
95.00	Ambulance Services	0	0	0
96.00	Durable Medical Equipment-Rented	0	0	0
97.00	Durable Medical Equipment-Sold	0	0	0

TRIAL BALANCE OF EXPENSES

Provider Name:
SUTTER AMADOR HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2011

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
98.00	Other Reimbursable (specify)	0	0	0
99.00	Outpatient Rehabilitation Provider (specify)	0	0	0
100.00	Intern-Resident Service (not appvd. tchnng. prgm.)	0	0	0
101.00	Home Health Agency	0	0	0
105.00	Kidney Acquisition	0	0	0
106.00	Heart Acquisition	0	0	0
107.00	Liver Acquisition	0	0	0
108.00	Lung Acquisition	0	0	0
109.00	Pancreas Acquisition	0	0	0
110.00	Intestinal Acquisition	0	0	0
111.00	Islet Acquisition	0	0	0
112.00	Other Organ Acquisition (specify)	0	0	0
113.00	Interest Expense	0	0	0
114.00	Utilization Review-SNF	0	0	0
115.00	Ambulatory Surgical Center (Distinct Part)	0	0	0
116.00	Hospice	0	0	0
117.00	Other Special Purpose (specify)	0	0	0
190.00	Gift, Flower, Coffee Shop, & Canteen	0	0	0
191.00	Research	0	0	0
192.00	Physicians' Private Offices	0	0	0
192.01	MOB	14,918	0	14,918
194.00	Other Nonreimbursable Cost Centers	0	0	0
194.02	Foundation	364,595	1,375	365,970
194.40	Public Relations	761	0	761
194.44	Vacant Space	0	0	0
	SUBTOTAL	\$ 380,274	\$ 1,375	\$ 381,649
200	TOTAL	\$ 57,638,847	\$ 267,241	\$ 57,906,088

(To Schedule 8)

Provider Name:
SUTTER AMADOR HOSPITAL

	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
105.00 Kidney Acquisition												
106.00 Heart Acquisition												
107.00 Liver Acquisition												
108.00 Lung Acquisition												
109.00 Pancreas Acquisition												
110.00 Intestinal Acquisition												
111.00 Islet Acquisition												
112.00 Other Organ Acquisition (specify)												
113.00 Interest Expense												
114.00 Utilization Review-SNF												
115.00 Ambulatory Surgical Center (Distinct Part)												
116.00 Hospice												
117.00 Other Special Purpose (specify)												
190.00 Gift, Flower, Coffee Shop, & Canteen												
191.00 Research												
192.00 Physicians' Private Offices												
192.01 MOB												
194.00 Other Nonreimbursable Cost Centers												
194.02 Foundation					1,375							
194.40 Public Relations												
194.44 Vacant Space												
101.00 TOTAL	0	0	0	(625,125)	(243,289)	0	20,030	1,115,625	0	0	0	0

Provider Name							Fiscal Period	Provider NPI	Adjustments	
SUTTER AMADOR HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1447494323	17	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report								
		Work Sheet	Part	Title	Line	Col.				
<u>MEMORANDUM ADJUSTMENT</u>										
1	1	E-3	VII	XIX	37.00	1	Other Adjustment To reverse the reported AB 1183 cost reduction for proper cost finding. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	(\$112,518)	\$112,518	\$0

Provider Name			Fiscal Period				Provider NPI		Adjustments	
SUTTER AMADOR HOSPITAL			JANUARY 1, 2011 THROUGH DECEMBER 31, 2011				1447494323		17	
Report References										
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
		Work Sheet	Part	Title	Line	Col.				
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>										
2	10A	A		1.00	7	Capital Related Costs-Buildings and Fixtures	\$1,848,260	(\$20,330)	\$1,827,930	*
	10A	A		2.00	7	Capital Related Costs-Movable Equipment	1,128,584	(306,894)	821,690	*
	10A	A		5.00	7	Administrative and General	10,104,654	315,183	10,419,837	*
	10A	A		60.00	7	Laboratory	3,336,263	12,041	3,348,304	*
To reclassify shared laboratory and IT costs for proper cost determination. 42 CFR 413.5, 413.20, and 413.24 CMS Pub. 15-1, Sections 2300, 2304, 2306, 2307, and 2806 CMS Pub. 15-2, Section 2408										
3	10A	A		2.00	7	Capital Related Costs-Movable Equipment	* \$821,690	(\$371,473)	\$450,217	*
	10A	A		5.00	7	Administrative and General	* 10,419,837	371,092	10,790,929	*
	10A	A		60.00	7	Laboratory	* 3,348,304	381	3,348,685	
To reclassify home office shared laboratory and IT costs for proper cost determination. 42 CFR 413.5, 413.20, and 413.24 CMS Pub. 15-1, Sections 2300, 2304, 2306, 2307, and 2806 CMS Pub. 15-2, Section 2408										
4	10A	A		10.00	7	Dietary	\$187,069	(\$202,378)	(\$15,309)	*
	10A	A		11.00	7	Cafeteria	1,189,342	202,378	1,391,720	*
To reclassify the provider's abatement of cafeteria revenue in conjunction with adjustments 7 and 10. 42 CFR 413.20, 413.24, 413.5, and 413.9 CMS Pub. 15-1, Sections 2300, 2304, and 2328 CMS Pub. 15-2, Section 3613										

*Balance carried forward from prior/to subsequent adjustments

Provider Name			Fiscal Period				Provider NPI		Adjustments	
SUTTER AMADOR HOSPITAL			JANUARY 1, 2011 THROUGH DECEMBER 31, 2011				1447494323		17	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report								
		Work Sheet	Part	Title	Line	Col.				
ADJUSTMENTS TO REPORTED COSTS										
5	10A	A		1.00	7	Capital Related Costs-Buildings and Fixtures	*	\$1,827,930	\$2,821	\$1,830,751
	10A	A		2.00	7	Capital Related Costs-Movable Equipment	*	450,217	(450,217)	0
	10A	A		4.00	7	Employee Benefits		690,458	(24,817)	665,641
	10A	A		5.00	7	Administrative and General	*	10,790,929	(151,302)	10,639,627 *
	10A	A		31.00	7	Intensive Care Unit		2,245,813	(1,610)	2,244,203
To adjust reported home office costs to agree with the Sutter Health and Sutter Health Sacramento Sierra Region Home Office Audit Reports for fiscal period ended December 31, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304										
6	10A	A		5.00	7	Administrative and General	*	\$10,639,627	(\$306,800)	\$10,332,827
	10A	A		30.00	7	Adults and Pediatrics		5,401,638	8,800	5,410,438
	10A	A		50.00	7	Operating Room		2,771,883	15,601	2,787,484
	10A	A		54.01	7	Ultrasound		818,715	(1,835)	816,880
	10A	A		91.00	7	Emergency		3,429,836	39,570	3,469,406
	10A	A		194.02	7	Foundation		364,595	1,375	365,970
To reconcile the reported expenses to agree with the provider's general ledger. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304										
7	10A	A		10.00	7	Dietary	*	(\$15,309)	\$1,391,720	\$1,376,411
	10A	A		11.00	7	Cafeteria	*	1,391,720	(1,391,720)	0
To reverse the provider's reclassification of non-patient meal expense in order to properly allocate costs utilizing a B-1 statistic in conjunction with adjustments 4 and 10. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.8, and 2304										

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
SUTTER AMADOR HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1447494323		17
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Audit Report	Cost Report									
		Work Sheet	Part	Title	Line	Col.					
ADJUSTMENTS TO REPORTED COSTS											
8	10A	A			90.00	7	Clinic To reverse the provider's adjustment of Pediatrics Center billing fees in order to directly assign the costs to the appropriate cost center. 42 CFR 413.24 CMS Pub. 15-1, Sections 2302.4A, 2304, and 2307A	\$3,399,412	\$20,030	\$3,419,442 *	
9	10A 10A	A A			90.00 90.02	7 7	Clinic Diabetes Clinic To include physician compensation costs for services that are part of the all inclusive rate at the clinics. 42 CFR 413.5 and 413.9 CMS Pub. 15-1, Section 2182.3C	* \$3,419,442 255,779	\$1,115,417 208	\$4,534,859 255,987	

*Balance carried forward from prior/to subsequent adjustments

Provider Name			Fiscal Period				Provider NPI		Adjustments	
SUTTER AMADOR HOSPITAL			JANUARY 1, 2011 THROUGH DECEMBER 31, 2011				1447494323		17	
Report References										
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
		Work Sheet	Part	Title	Line	Col.				
<u>ADJUSTMENT TO REPORTED STATISTICS</u>										
10	9	B-1			11.00	10	Cafeteria (Meals Served)	0	86,191	86,191
	9	B-1			190.00	10	Gift, Flower, Coffee Shop & Canteen	0	26,614	26,614
	9	B-1			192.00	10	Physicians' Private Offices	0	2,522	2,522
	9	B-1			10.00	10	Total - Meals Served	21,191	115,327	136,518
<p>To adjust meals served statistics for the allocation of the Dietary cost center, for meals related to other than provider's personnel and to agree with the provider's records. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2102.3, 2105.2, 2304, 2306, and 2328</p>										

Provider Name							Fiscal Period	Provider NPI		Adjustments
SUTTER AMADOR HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1447494323		17
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report								
		Work Sheet	Part	Title	Line	Col.				
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT										
11	4	D-1		XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics	920.00	107.00	1,027.00 *
	4A	D-1		XIX	42.00	4	Medi-Cal Days - Nursery	375.00	38.00	413.00 *
	4A	D-1		XIX	43.00	4	Medi-Cal Days - Intensive Care Unit	151.00	28.00	179.00 *
12	6	D-3		XIX	50.00	2	Medi-Cal Ancillary Charges - Operating Room	\$2,188,790	\$461,421	\$2,650,211
	6	D-3		XIX	54.00	2	Medi-Cal Ancillary Charges - Radiology-Diagnostic	157,204	(30,127)	127,077
	6	D-3		XIX	54.01	2	Medi-Cal Ancillary Charges - Ultrasound	46,247	2,180	48,427
	6	D-3		XIX	56.01	2	Medi-Cal Ancillary Charges - Nuclear Medicine	0	50,474	50,474
	6	D-3		XIX	57.00	2	Medi-Cal Ancillary Charges - Computed Tomography (CT) Scan	498,288	67,811	566,099
	6	D-3		XIX	58.00	2	Medi-Cal Ancillary Charges - Magnetic Resonance Imaging (MRI)	116,532	5,248	121,780
	6	D-3		XIX	60.00	2	Medi-Cal Ancillary Charges - Laboratory	687,016	110,612	797,628
	6	D-3		XIX	63.00	2	Medi-Cal Ancillary Charges - Blood Storing, Processing, & Trans.	78,759	12,443	91,202
	6	D-3		XIX	65.00	2	Medi-Cal Ancillary Charges - Respiratory Therapy	627,737	126,796	754,533
	6	D-3		XIX	66.00	2	Medi-Cal Ancillary Charges - Physical Therapy	276,477	(146,293)	130,184
	6	D-3		XIX	68.00	2	Medi-Cal Ancillary Charges - Speech Pathology	0	2,688	2,688
	6	D-3		XIX	69.00	2	Medi-Cal Ancillary Charges - Electrocardiology	97,635	12,281	109,916
	6	D-3		XIX	71.00	2	Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients	823,297	131,608	954,905
	6	D-3		XIX	72.00	2	Medi-Cal Ancillary Charges - Implantable Devices Charged to Patients	41,532	37,582	79,114
	6	D-3		XIX	73.00	2	Medi-Cal Ancillary Charges - Drugs Charged to Patients	1,547,027	436,092	1,983,119
	6	D-3		XIX	90.00	2	Medi-Cal Ancillary Charges - Clinic	6,136	(6,136)	0
	6	D-3		XIX	91.00	2	Medi-Cal Ancillary Charges - Emergency	255,212	41,641	296,853
	6	D-3		XIX	200.00	2	Medi-Cal Ancillary Charges - Total	7,448,630	1,316,321	8,764,951
13	2	E-3	VII	XIX	8.00	1	Medi-Cal Routine Service Charges	\$4,311,739	\$556,422	\$4,868,161
	2	E-3	VII	XIX	9.00	1	Medi-Cal Ancillary Service Charges	7,448,630	1,316,321	8,764,951
14	3	E-3	VII	XIX	33.00	1	Medi-Cal Coinsurance	\$8,474	\$10,798	\$19,272
	1	E-3	VII	XIX	41.00	1	Medi-Cal Interim Payment	4,283,064	799,332	5,082,396

-Continued on next page-

Provider Name			Fiscal Period				Provider NPI		Adjustments	
SUTTER AMADOR HOSPITAL			JANUARY 1, 2011 THROUGH DECEMBER 31, 2011				1447494323		17	
Report References										
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
		Work Sheet	Part	Title	Line	Col.				
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT										
-Continued from previous page-										
<p style="text-align: center;">To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary Payment Data: Report Date: August 7, 2013 Payment Period: January 1, 2011 through July 31, 2013 Service Period: January 1, 2011 through December 31, 2011 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Sections 51173, 51511, 51541, and 51542</p>										
15	4	D-1	XIX	9.00	4	Medi-Cal Days - Adults and Pediatrics	*	1,027.00	(2.25)	1,024.75
	4A	D-1	XIX	42.00	4	Medi-Cal Days - Nursery	*	413.00	(0.75)	412.25
	4A	D-1	XIX	43.00	4	Medi-Cal Days - Intensive Care Unit	*	179.00	(0.25)	178.75
<p style="text-align: center;">To eliminate Medi-Cal days for billed Medi-Cal Days by 25% and 50%, for claims submitted during the 7th through 9th month (RAD Code 475) and 10th through 12th month (RAD Code 476) after the month of service, respectively. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 51458.1 W&I Code, 14115</p>										
*Balance carried forward from prior/to subsequent adjustments										

Provider Name							Fiscal Period			Provider NPI		Adjustments
SUTTER AMADOR HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1447494323		17
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
<u>ADJUSTMENTS TO OTHER MATTERS</u>												
	1	Not Reported					Overpayments	\$0				
16							To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1		\$8,703			
17							To recover Medi-Cal overpayments for Share of Cost due to insufficient documentation. 42 CFR 413.5, 413.20, and 413.24 CMS Pub. 15-1, Sections 2300, 2304, and 2409 CCR, Title 22, Sections 50786 and 51458.1		1,384 <u>\$10,087</u>	\$10,087		