

**REPORT
ON THE
COST REPORT REVIEW**

**SUTTER ROSEVILLE MEDICAL CENTER
ROSEVILLE, CALIFORNIA
NATIONAL PROVIDER IDENTIFIERS: 1356390264 AND
1174736839**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Michael Harrold
Audit Supervisor: Kathy Atkins
Auditor: Brian Emo**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

April 29, 2013

Michael Bass
Reimbursement Manager
Sutter Roseville Medical Center
2880 Gateway Oaks, Suite 200
Sacramento, CA 95833

SUTTER ROSEVILLE MEDICAL CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1356390264 / 1174736839
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 \$1,865,540 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. Computation of Subacute Per Diem (ADULT SUBACUTE Schedules)
4. Audited Allocation of Home Office Cost
5. Audit Adjustments Schedule

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

Future long-term care prospective rates may be affected by this examination. The extent of the rate changes will be determined by the Department's Medi-Cal Benefits, Waiver Analysis and Rates Division.

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

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

Michael Bass
Page 3

If you have questions regarding this report, you may call the Audits Section—Fresno at (559) 446-2458.

Original Signed by

Michael A. Harrold, Chief
Audits Section—Fresno
Financial Audits Branch

Certified

SUMMARY OF FINDINGS

Provider Name:
SUTTER ROSEVILLE MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2011

		SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1) Provider NPI: 1356390264	Reported	\$ (939,622)	
	Net Change	\$ (899,319)	
	Audited Amount Due Provider (State)	\$ (1,838,941)	
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: 1174736839	Reported		\$ 920.95
	Net Change		\$ 96.00
	Audited Cost Per Day		\$ 1,016.95
	Audited Amount Due Provider (State)	\$ (26,599)	
8. Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7)		\$ (1,865,540)	
9. Total Medi-Cal Cost			\$ 0

SUMMARY OF FINDINGS

Provider Name:
SUTTER ROSEVILLE MEDICAL CENTER

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: 1356390264		
	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)		\$ (1,865,540)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
SUTTER ROSEVILLE MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2011

Provider NPI:
1356390264

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ 15,997,280	\$ 19,143,825
2. Excess Reasonable Cost Over Charges (Schedule 2)	\$ 0	\$ 0
3. Medi-Cal Inpatient Hospital Based Physician Services	\$ 0	N/A
4. \$	\$	\$ 0
5. TOTAL COST-Reimbursable to Provider (Lines 1 through 4)	\$ 15,997,280	\$ 19,143,825
6. Interim Payments (Adj 33)	\$ (16,483,210)	\$ (20,463,017)
7. Balance Due Provider (State)	\$ (485,930)	\$ (1,319,192)
8. Medi-Cal Overpayments (Adj 37)	\$ 0	\$ (8,325)
9. Total Noncontract AB 5 Reductions (Adjs 1, 38)	\$ (453,692)	\$ (511,424)
10. Protested Amounts (Adj 7) (See Adj 1)	\$ 0	\$ 0
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ (939,622)	\$ (1,838,941)
	(To Summary of Findings)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT
AB 5 and AB 1183 - SUMMARY OF REDUCTIONSProvider Name:
SUTTER ROSEVILLE MEDICAL CENTERFiscal Period Ended:
DECEMBER 31, 2011NPI NO.
1356390264

1. 10% Reduction to Noncontract Services for 07/01/08 Through 9/30/08 (SCHEDULE A-1)	\$ <u>0</u>
2. Reduction to Noncontract Services for 10/01/08 Through 04/05/09 (SCHEDULE A-2)	<u>0</u>
3. 10% Reduction to Noncontract Services for 04/06/09 Through 04/12/11 (SCHEDULE A-3)	<u>511,424</u>
4. 10% Reduction to HFPAs < 3 Hospitals for 07/01/08 Through 04/12/11 (SCHEDULE A-4)	<u>0</u>
5. 10% Reduction to Rural Health Hospitals for 07/01/08 Through 10/31/08 (SCHEDULE A-5)	<u>0</u>
6. 10% Reduction to Rural Health Hospitals for 07/01/09 Through 02/23/10 (SCHEDULE A-6)	<u>0</u>
7. Total Noncontract AB 5 AND AB 1183 Reductions	\$ <u><u>511,424</u></u> (To Schedule 1, Line 9)

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

AB 5 - 10% REDUCTION TO SERVICES FROM APRIL 6, 2009 THROUGH April 12, 2011 - NONCONTRACT HOSPITALS

Provider Name:
SUTTER ROSEVILLE MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2011

NPI No.
1356390264

Audited Medi-Cal Cost Per Day

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$ <u>19,441,739</u>
2. Less: Medi-Cal Administrative Day Cost (Schedule 4A, Lines 28 and 31)	<u>45,664</u>
3. Less: Medi-Cal Administrative Ancillary Cost (Schedule A-7)	<u>68,047</u>
4. Total Medi-Cal Cost of Covered Services Subject to Reductions (Line 1 - Lines 2 and 3)	\$ <u><u>19,328,028</u></u>
5. Total Audited Medi-Cal Days (Schedules 4, 4A and 4B, excludes Administrative Days)	<u><u>6,523</u></u>
6. Audited Medi-Cal Cost Per Day (Line 4 / Line 5)	\$ <u><u>2,963.06</u></u>

AB 5 - 10 % Cost Reduction For Services From 04/06/09 Through 04/12/11

7. Audited Medi-Cal Days of Service from 04/06/09 Through 04/12/11(excludes Administrative Days)	<u>1,726</u>
8. Audited Medi-Cal Cost For 04/06/09 Through 04/12/11(Line 6 * Line 7)	\$ <u>5,114,238</u>
9. AB 5 - 10% Cost Reduction for 04/06/09 Through 04/12/11 (Line 8 * 10%)	\$ <u><u>511,424</u></u> (To Schedule A, Line 3)

COMPUTATION OF LESSER OF
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:
SUTTER ROSEVILLE MEDICAL CENTERFiscal Period Ended:
DECEMBER 31, 2011Provider NPI:
1356390264

REPORTED

AUDITED

REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3) \$ 16,235,048 \$ 19,441,739

CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj 32) \$ 21,729,025 \$ 27,098,6083. Inpatient Ancillary Service Charges (Adj 32) \$ 42,570,155 \$ 51,880,0264. Total Charges - Medi-Cal Inpatient Services \$ 64,299,180 \$ 78,978,6345. Excess of Customary Charges Over Reasonable Cost
(Line 4 minus Line 1) * \$ 48,064,132 \$ 59,536,8956. Excess of Reasonable Cost Over Customary Charges
(Line 1 minus Line 4) \$ 0 \$ 0
(To Schedule 1)

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

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
SUTTER ROSEVILLE MEDICAL CENTERFiscal Period Ended:
DECEMBER 31, 2011Provider NPI:
1356390264

GENERAL SERVICE UNIT NET OF SWING-BED COSTS

INPATIENT DAYS

	REPORTED	AUDITED
1. Total Inpatient Days (include private & swing-bed) (Adj 24)	64,223	64,243
2. Inpatient Days (include private, exclude swing-bed)	64,223	64,243
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj 24)	64,223	64,243
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 30)	3,755	4,385

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)	\$ 84,798,469	\$ 84,378,669
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)	\$ 84,798,469	\$ 84,378,669

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 165,923,824	\$ 165,923,824
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 165,923,824	\$ 165,923,824
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 0.511069	\$ 0.508539
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)	\$ 2,583.56	\$ 2,582.75
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)	\$ 84,798,469	\$ 84,378,669

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 1,320.38	\$ 1,313.43
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 4,958,027	\$ 5,759,391
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 3,466,924	\$ 4,540,346
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 8,424,951	\$ 10,299,737

(To Schedule 3)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
SUTTER ROSEVILLE MEDICAL CENTERFiscal Period Ended:
DECEMBER 31, 2011Provider NPI:
1356390264

	REPORTED	AUDITED
SPECIAL CARE AND/OR NURSERY UNITS		
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 43, Col 26)	\$ 3,265,828	\$ 3,217,789
2. Total Inpatient Days (Adj 24)	4,820	4,806
3. Average Per Diem Cost	\$ 677.56	\$ 669.54
4. Medi-Cal Inpatient Days (Adj 30)	321	442
5. Cost Applicable to Medi-Cal	\$ 217,497	\$ 295,937
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 31, Col 26)	\$ 23,209,421	\$ 23,036,417
7. Total Inpatient Days (Adj 24)	9,340	9,367
8. Average Per Diem Cost	\$ 2,484.95	\$ 2,459.32
9. Medi-Cal Inpatient Days (Adj 30)	794	940
10. Cost Applicable to Medi-Cal	\$ 1,973,050	\$ 2,311,761
CORONARY CARE UNIT		
11. Total Inpatient Routine Cost (Sch 8, Line 32, Col 26)	\$ 0	\$ 0
12. Total Inpatient Days (Adj)	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Adj)	0	0
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0
NEONATAL INTENSIVE CARE UNIT		
16. Total Inpatient Routine Cost (Sch 8, Line 35, Col 26)	\$ 6,394,667	\$ 6,240,019
17. Total Inpatient Days (Adj)	2,500	2,500
18. Average Per Diem Cost	\$ 2,557.87	\$ 2,496.01
19. Medi-Cal Inpatient Days (Adj 30)	499	756
20. Cost Applicable to Medi-Cal	\$ 1,276,377	\$ 1,886,984
SURGICAL INTENSIVE CARE UNIT		
21. Total Inpatient Routine Cost (Sch 8, Line 36, Col 26)	\$ 0	\$ 0
22. Total Inpatient Days (Adj)	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Adj)	0	0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
ADMINISTRATIVE DAYS		
26. Per Diem Rate (Adj 29)	\$ 0.00	\$ 351.26
27. Medi-Cal Inpatient Days (Adj 29)	0	130
28. Cost Applicable to Medi-Cal	\$ 0	\$ 45,664
ADMINISTRATIVE DAYS		
29. Per Diem Rate (Adj)	\$ 0.00	\$ 0.00
30. Medi-Cal Inpatient Days (Adj)	0	0
31. Cost Applicable to Medi-Cal	\$ 0	\$ 0
32. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,28,31)	\$ 3,466,924	\$ 4,540,346

(To Schedule 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
SUTTER ROSEVILLE MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2011

Provider NPI:
1356390264

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
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:
SUTTER ROSEVILLE MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2011

Provider NPI:
1356390264

		TOTAL ANCILLARY COST *	TOTAL ANCILLARY CHARGES (Adjs 26,27)	RATIO COST TO CHARGES	MEDI-CAL CHARGES (From Schedule 6)	MEDI-CAL COST
ANCILLARY COST CENTERS						
50.00	Operating Room	\$ 25,139,524	\$ 137,641,101	0.182645	\$ 6,058,963	\$ 1,106,642
50.02	Lithotripsy	167,328	1,464,268	0.114274	0	0
52.00	Delivery Room and Labor Room	9,781,726	25,952,365	0.376911	1,662,798	626,726
53.00	Anesthesiology	1,113,838	21,737,305	0.051241	711,400	36,453
54.00	Radiology - Diagnostic	13,701,314	141,745,639	0.096661	8,595,751	830,876
54.01	Ultrasound	2,259,994	21,806,285	0.103640	449,117	46,546
56.00	Radioisotope	2,866,372	15,827,641	0.181099	646,557	117,091
57.00	CT Scan	0	0	0.000000	0	0
59.00	Cardiac Catheterization	4,719,104	22,665,275	0.208209	1,097,289	228,465
59.01	Cardiac Rehab	284,650	631,960	0.450424	0	0
60.00	Laboratory	9,641,607	121,558,450	0.079317	8,350,642	662,345
60.01	Pathology	764,844	14,482,276	0.052812	402,833	21,275
62.00	Whole Blood & Packed Red Blood Cells	3,873,520	3,300,438	1.173638	232,410	272,765
64.00	Intravenous Therapy	5,021,105	7,625,621	0.658452	0	0
65.00	Respiratory Therapy	9,187,062	45,335,955	0.202644	3,698,983	749,577
66.00	Physical Therapy	3,568,036	9,822,273	0.363260	863,762	313,770
66.02	Therapy Services - Rehab	2,776,571	14,235,691	0.195043	0	0
67.00	Occupational Therapy	609,762	2,730,741	0.223295	34,581	7,722
68.00	Speech Pathology	764,026	2,239,285	0.341192	8,672	2,959
69.00	Electrocardiology	763,368	11,380,355	0.067078	560,884	37,623
71.00	Medical Supplies Charged to Patients	21,301,949	66,883,817	0.318492	4,356,801	1,387,605
72.00	Implanted Devices Charged to Patients	20,380,473	63,439,721	0.321257	1,105,755	355,232
73.00	Drugs Charged to Patients	31,434,612	164,757,294	0.190793	9,120,064	1,740,048
74.00	Renal Dialysis	966,381	4,112,202	0.235003	348,615	81,926
75.00		0	0	0.000000	0	0
76.00		0	0	0.000000	0	0
77.00		0	0	0.000000	0	0
78.00		0	0	0.000000	0	0
90.00	Clinic	998,015	2,778,960	0.359132	0	0
90.01	Other Clinic Services	0	0	0.000000	0	0
91.00	Emergency	18,837,666	130,391,839	0.144470	3,574,149	516,356
92.00	Observation Beds	0	0	0.000000	0	0
93.00		0	0	0.000000	0	0
94.00		0	0	0.000000	0	0
95.00		0	0	0.000000	0	0
96.00		0	0	0.000000	0	0
97.00		0	0	0.000000	0	0
98.00		0	0	0.000000	0	0
TOTAL		\$ 190,922,845	\$ 1,054,546,757		\$ 51,880,026	\$ 9,142,002

(To Schedule 3)

* From Schedule 8, Column 26

COMPUTATION OF ADULT SUBACUTE PER DIEM

Provider Name:
SUTTER ROSEVILLE MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2011

Provider NPI:
1174736839

	REPORTED	AUDITED	DIFFERENCE
COMPUTATION OF SUBACUTE PER DIEM			
1. Adult Subacute Ancillary Cost (Adult Subacute Sch 3)	\$ 0	\$ 1,173,217	\$ 1,173,217
2. Adult Subacute Routine Cost (Adult Subacute Sch 2)	\$ 9,837,596	\$ 9,699,044	\$ (138,552)
3. Total Adult Subacute Facility Cost (Lines 1 & 2)	\$ 9,837,596	\$ 10,872,261	\$ 1,034,665
4. Total Adult Subacute Patient Days (Adj 25)	10,682	10,691	9
5. Average Adult Subacute Per Diem Cost (L3 / L4)	\$ 920.95	\$ 1,016.95	\$ 96.00

ADULT SUBACUTE OVERPAYMENT & OVERBILLINGS

6. Medi-Cal Overpayments (Adj 36)	\$ 0	\$ (26,599)	\$ (26,599)
7. Medi-Cal Credit Balances (Adj)	\$ 0	\$ 0	\$ 0
8. MEDI-CAL SETTLEMENT Due Provider (State)	\$ 0	\$ (26,599)	\$ (26,599)
		(To Summary of Findings)	

GENERAL INFORMATION

9. Contracted Number of Adult Subacute Beds (Adj 2)	0	30	30
10. Total Licensed Nursing Facility Beds (Adj)	30	30	0
11. Total Licensed Capacity (All levels of care)(Adj)	328	328	0
12. Total Medi-Cal Adult Subacute Pt. Days (Adjs 34)	8,331	9,488	1,157

CAPITAL RELATED COST

13. Direct Capital Related Cost (Adj 5)	N/A	\$ 56,559	N/A
14. Indirect Capital Related Cost (Adult Subacute Sch 5)	N/A	\$ 584,638	N/A
15. Total Capital Related Cost (Lines 13 & 14)	N/A	\$ 641,197	N/A

TOTAL SALARY & BENEFITS

16. Direct Salary & Benefits Expenses	N/A	\$ 4,665,401	N/A
17. Alloc Salary & Benefits Expenses (Adult Subacute Sch 5)	N/A	\$ 2,607,490	N/A
18. Total Salary & Benefits Expenses (Lines 16 & 17)	N/A	\$ 7,272,891	N/A

AUDITED ADULT SUBACUTE COST-VENTILATOR AND NONVENTILATOR

	AUDITED COSTS (Adj 4)	AUDITED TOTAL DAYS (Adj 3)	AUDITED MEDI-CAL DAYS (Adj 6, 35)
19. Ventilator (Equipment Cost Only)	\$ 98,009	2,734	2,734
20. Nonventilator	N/A	7,957	N/A
21. TOTAL	N/A	10,691	N/A

SUMMARY OF ADULT SUBACUTE FACILITY EXPENSES

Provider Name:
SUTTER ROSEVILLE MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2011

Provider NPI:
1174736839

COL.	COST CENTER DIRECT AND ALLOCATED EXPENSE	REPORTED	AUDITED *	DIFFERENCE
0.00	Adult Subacute	\$ 4,798,906	\$ 4,742,347	\$ (56,559)
1.00	New Cap Rel Costs - Building and Fixture	430,999	342,272	(88,727)
1.01	CRC - Building & Fixtures - Rehab		0	0
2.00	New Cap Rel Costs-Movable Equipment		46,270	46,270
3.00	Old Cap Rel Costs - Building and Fixthres		0	0
3.01	Old Cap Rel Costs - Moveable Equipment		0	0
0.00			0	0
0.00			0	0
0.00			0	0
0.00			0	0
0.00			0	0
0.00			0	0
0.00			0	0
4.00	Employee Benefits	1,464,119	1,498,766	34,647
5.01	Communications		0	0
5.02	Data Processing		0	0
5.03	Purchasing		0	0
5.04	Admissions	7,814	7,416	(398)
5.05	Business Office	124,690	123,547	(1,143)
0.00			0	0
0.00			0	0
0.00			0	0
5.06	Administrative	1,096,989	1,069,194	(27,795)
6.00	Maintenance and Repairs	581,350	554,088	(27,262)
8.00	Laundry and Linen Service	156,240	154,364	(1,876)
9.00	Housekeeping	318,046	295,234	(22,812)
10.00	Dietary	131,677	164,077	32,400
11.00	Cafeteria	236,165	215,241	(20,924)
13.00	Nursing Administration	295,126	291,052	(4,074)
14.00	Central Services & Supply	7	7	(0)
15.00	Pharmacy		0	0
16.00	Medical Records and Library	55,464	54,842	(622)
17.00	Social Service	138,381	138,703	322
17.05	Social Service II		0	0
18.00	Social Service III		0	0
19.00			0	0
19.02			0	0
19.03			0	0
20.00			0	0
21.00	Nursing School		0	0
22.00	Intern & Res Service-Salary & Fringes		0	0
23.00	Other Medical Education	1,623	1,624	1
24.00	Paramedical Ed Program		0	0
101.00	TOTAL DIRECT AND ALLOCATED EXPENSES	\$ 9,837,596	\$ 9,699,044	\$ (138,552)

(To Adult Subacute Sch 1)

**ALLOCATION OF INDIRECT EXPENSES
ADULT SUBACUTE**

Provider Name:
SUTTER ROSEVILLE MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2011

Provider NPI:
1174736839

COL.	COST CENTER ALLOCATED EXPENSES	AUDITED CAP RELATED (COL 1)	AUDITED SAL & EMP BENEFITS (COL 2)
1.00	New Cap Rel Costs - Building and Fixture	\$ 342,272	\$ N/A
1.01	CRC - Building & Fixtures - Rehab	0	N/A
2.00	New Cap Rel Costs-Movable Equipment	46,270	N/A
3.00	Old Cap Rel Costs - Building and Fixthres	0	N/A
3.01	Old Cap Rel Costs - Moveable Equipment	0	N/A
0.00		0	N/A
4.00	Employee Benefits	2,770	1,495,996
5.01	Communications	0	0
5.02	Data Processing	0	0
5.03	Purchasing	0	0
5.04	Admissions	866	0
5.05	Business Office	24	0
0.00		0	0
0.00		0	0
0.00		0	0
5.06	Administrative	33,725	116,810
6.00	Maintenance and Repairs	70,610	87,111
8.00	Laundry and Linen Service	6,050	28,385
9.00	Housekeeping	14,898	202,136
10.00	Dietary	38,107	183,304
11.00	Cafeteria	6,760	135,566
13.00	Nursing Administration	16,363	226,018
14.00	Central Services & Supply	2	3
15.00	Pharmacy	0	0
16.00	Medical Records and Library	1,306	29,069
17.00	Social Service	4,606	101,897
17.05	Social Service II	0	0
18.00	Social Service III	0	0
19.00		0	0
19.02		0	0
19.03		0	0
20.00		0	0
21.00	Nursing School	0	0
22.00	Intern & Res Service-Salary & Fringes	0	0
23.00	Other Medical Education	9	1,197
24.00	Paramedical Ed Program	0	0
101.00	TOTAL ALLOCATED INDIRECT EXPENSES	\$ 584,638	\$ 2,607,490

(To Adult Subacute Sch 1)

Provider Name:
SUTTER ROSEVILLE MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2011

	TRIAL BALANCE EXPENSES	ALLOC COST 0.00	EMPLOYEE BENEFITS 4.00	COMMUNI- CATIONS 5.01	DATA PROCESSING 5.02	PURCHAS- ING 5.03	ADMISSIONS 5.04	BUSINESS OFFICE 5.05	ALLOC COST 0.00	ALLOC COST 0.00	ALLOC COST 0.00	ACCUMULATE COST	ADMINIS- TRATIVE & GENERAL 5.06
ANCILLARY COST CENTERS													
50.00	Operating Room	0	3,514,103	0	0	0	49,248	820,461	0	0	0	19,108,491	3,022,014
50.02	Lithotripsy	0	0	0	0	0	524	8,728	0	0	0	141,133	22,320
52.00	Delivery Room and Labor Room	0	1,515,922	0	0	0	9,284	154,663	0	0	0	7,066,407	1,117,555
53.00	Anesthesiology	0	98,016	0	0	0	7,778	129,573	0	0	0	858,643	135,795
54.00	Radiology - Diagnostic	0	1,268,103	0	0	0	50,717	844,927	0	0	0	10,733,241	1,697,466
54.01	Ultrasound	0	296,192	0	0	0	7,802	129,984	0	0	0	1,857,390	293,747
56.00	Radioisotope	0	258,885	0	0	0	5,663	94,347	0	0	0	2,244,951	355,040
57.00	CT Scan	0	0	0	0	0	0	0	0	0	0	0	0
59.00	Cardiac Catheterization	0	559,743	0	0	0	8,110	135,105	0	0	0	3,759,679	594,594
59.01	Cardiac Rehab	0	47,117	0	0	0	226	3,767	0	0	0	220,612	34,890
60.00	Laboratory	0	1,273,687	0	0	0	43,494	724,594	0	0	0	7,664,157	1,212,089
60.01	Pathology	0	3,708	0	0	0	5,182	86,327	0	0	0	576,948	91,244
62.00	Whole Blood & Packed Red Blood Cells	0	775	0	0	0	1,181	19,673	0	0	0	3,311,687	523,744
64.00	Intravenous Therapy	0	914,729	0	0	0	2,728	45,455	0	0	0	4,053,015	640,986
65.00	Respiratory Therapy	0	1,648,977	0	0	0	16,221	270,242	0	0	0	7,596,243	1,201,348
66.00	Physical Therapy	0	560,141	0	0	0	3,514	58,549	0	0	0	2,609,024	412,618
66.02	Therapy Services - Rehab	0	0	0	0	0	5,094	84,857	0	0	0	2,186,979	345,871
67.00	Occupational Therapy	0	111,998	0	0	0	977	16,278	0	0	0	490,891	77,635
68.00	Speech Pathology	0	148,771	0	0	0	801	13,348	0	0	0	634,487	100,344
69.00	Electrocardiology	0	112,322	0	0	0	4,072	67,837	0	0	0	601,234	95,085
71.00	Medical Supplies Charged to Patients	0	4,199	0	0	0	23,931	398,686	0	0	0	16,445,262	2,600,824
72.00	Implanted Devices Charged to Patients	0	0	0	0	0	22,699	378,156	0	0	0	15,733,688	2,488,288
73.00	Drugs Charged to Patients	0	24,479	0	0	0	58,950	982,097	0	0	0	20,659,985	3,267,384
74.00	Renal Dialysis	0	909	0	0	0	1,471	24,512	0	0	0	824,841	130,449
75.00		0	0	0	0	0	0	0	0	0	0	0	0
76.00		0	0	0	0	0	0	0	0	0	0	0	0
77.00		0	0	0	0	0	0	0	0	0	0	0	0
78.00		0	0	0	0	0	0	0	0	0	0	0	0
90.00	Clinic	0	189,999	0	0	0	994	16,565	0	0	0	833,864	131,876
90.01	Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0	0
91.00	Emergency	0	2,865,681	0	0	0	46,654	777,249	0	0	0	14,285,914	2,259,322
92.00	Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
93.00		0	0	0	0	0	0	0	0	0	0	0	0
94.00		0	0	0	0	0	0	0	0	0	0	0	0
95.00		0	0	0	0	0	0	0	0	0	0	0	0
96.00		0	0	0	0	0	0	0	0	0	0	0	0
97.00		0	0	0	0	0	0	0	0	0	0	0	0
98.00		0	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTER:													
191.00	Research	0	55,553	0	0	0	0	0	0	0	0	229,911	36,361
192.01	MOB / Lincoln Admin	0	0	0	0	0	0	0	0	0	0	755,520	119,486
194.00	Other Nonreimbursable*	0	0	0	0	0	0	0	0	0	0	2,026,127	320,433
194.02	Foundation	0	5,717	0	0	0	0	0	0	0	0	58,247	9,212
194.03	SRMC Foundation Operating	0	755	0	0	0	0	0	0	0	0	66,589	10,531
194.04	Community Health Education	0	17,363	0	0	0	0	0	0	0	0	1,151,351	182,087
194.05	Auxillary	0	0	0	0	0	0	0	0	0	0	10,865	1,718
194.06	Occupational Health	0	4,679	0	0	0	0	0	0	0	0	16,879	2,669
194.15	Gift Shop	0	0	0	0	0	0	0	0	0	0	9,847	1,557
194.18	Tenant Space	0	0	0	0	0	0	0	0	0	0	271,558	42,947
194.23	Heart Fail Clinic	0	0	0	0	0	0	0	0	0	0	1,450	229
194.27	Outpatient Lactation	0	26,927	0	0	0	0	0	0	0	0	111,194	17,585
194.32	NRCC - Hospice	0	0	0	0	0	0	0	0	0	0	11,147	1,763
194.34	Other Nonreimbursable Cost Centers	0	12,524	0	0	0	0	0	0	0	0	141,550	22,386
TOTAL		0	42,029,676	258,371	16,296,831	1,135,869	488,781	8,142,949	0	0	0	324,470,072	44,307,763

Provider Name:
SUTTER ROSEVILLE MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2011

	TRIAL BALANCE EXPENSES	MAINT & REPAIRS 6.00	LAUNDRY & LINEN SERVICE 8.00	HOUSE- KEEPING 9.00	DIETARY 10.00	CAFETERIA 11.00	NURSING ADMIN 13.00	CENTRAL SERVICE & SUPPLY 14.00	PHARMACY 15.00	MEDICAL RECORDS & LIBRARY 16.00	SOCIAL SERVICE 17.00	ALLOC COST 17.05	ALLOC COST 18.00
ANCILLARY COST CENTERS													
50.00	Operating Room	1,136,391	184,253	605,503	0	352,180	366,183	74	0	364,202	0	0	0
50.02	Lithotripsy	0	0	0	0	0	0	0	0	3,874	0	0	0
52.00	Delivery Room and Labor Room	752,236	71,302	400,813	0	129,498	174,092	10	0	68,655	0	0	0
53.00	Anesthesiology	17,689	0	9,425	0	15,900	18,860	8	0	57,517	0	0	0
54.00	Radiology - Diagnostic	427,875	67,606	227,984	0	158,948	13,087	47	0	375,063	0	0	0
54.01	Ultrasound	16,512	0	8,798	0	25,839	0	7	0	57,700	0	0	0
56.00	Radioisotope	133,007	0	70,870	0	20,033	585	6	0	41,880	0	0	0
57.00	CT Scan	0	0	0	0	0	0	0	0	0	0	0	0
59.00	Cardiac Catheterization	145,685	958	77,625	0	44,668	35,910	12	0	59,973	0	0	0
59.01	Cardiac Rehab	17,925	0	9,551	0	0	0	0	0	1,672	0	0	0
60.00	Laboratory	159,473	0	84,972	0	199,229	0	40	0	321,647	0	0	0
60.01	Pathology	37,497	0	19,980	0	849	0	5	0	38,320	0	0	0
62.00	Whole Blood & Packed Red Blood Cells	19,035	0	10,142	0	178	0	1	0	8,733	0	0	0
64.00	Intravenous Therapy	68,504	1,655	36,501	0	92,529	107,723	14	0	20,178	0	0	0
65.00	Respiratory Therapy	50,344	0	26,825	0	183,884	8,440	18	0	119,960	0	0	0
66.00	Physical Therapy	265,845	2,397	141,650	0	66,368	44,140	3	0	25,990	0	0	0
66.02	Therapy Services - Rehab	131,998	0	70,332	0	2,231	1,487	5	0	37,668	0	0	0
67.00	Occupational Therapy	10,997	0	5,860	0	12,339	4,814	1	0	7,226	0	0	0
68.00	Speech Pathology	4,136	0	2,204	0	16,376	553	1	0	5,925	0	0	0
69.00	Electrocardiology	13,183	296	7,024	0	16,420	9	4	0	30,113	0	0	0
71.00	Medical Supplies Charged to Patients	0	0	0	0	964	0	2,077,922	0	176,976	0	0	0
72.00	Implanted Devices Charged to Patients	0	0	0	0	0	0	1,990,634	0	167,863	0	0	0
73.00	Drugs Charged to Patients	0	0	0	0	5,620	6	36	7,065,629	435,952	0	0	0
74.00	Renal Dialysis	0	0	0	0	210	0	0	0	10,881	0	0	0
75.00		0	0	0	0	0	0	0	0	0	0	0	0
76.00		0	0	0	0	0	0	0	0	0	0	0	0
77.00		0	0	0	0	0	0	0	0	0	0	0	0
78.00		0	0	0	0	0	0	0	0	0	0	0	0
90.00	Clinic	0	0	0	0	24,440	481	1	0	7,353	0	0	0
90.01	Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0	0
91.00	Emergency	593,368	294,765	316,164	0	300,710	368,124	49	0	345,020	0	0	0
92.00	Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
93.00		0	0	0	0	0	0	0	0	0	0	0	0
94.00		0	0	0	0	0	0	0	0	0	0	0	0
95.00		0	0	0	0	0	0	0	0	0	0	0	0
96.00		0	0	0	0	0	0	0	0	0	0	0	0
97.00		0	0	0	0	0	0	0	0	0	0	0	0
98.00		0	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTER:													
191.00	Research	0	0	0	0	7,986	0	2	0	0	0	0	0
192.01	MOB / Lincoln Admin	0	0	0	0	0	0	0	0	0	0	0	0
194.00	Other Nonreimbursable*	0	0	0	0	0	0	0	0	0	0	0	0
194.02	Foundation	0	0	0	0	6,589	0	0	0	0	0	0	0
194.03	SRMC Foundation Operating	0	0	0	0	99	0	0	0	0	0	0	0
194.04	Community Health Education	8,340	0	4,444	0	2,800	2,350	105	0	0	0	0	0
194.05	Auxillary	17,588	0	9,372	0	0	0	0	0	0	0	0	0
194.06	Occupational Health	0	0	0	0	1,387	0	0	0	0	0	0	0
194.15	Gift Shop	15,941	0	8,494	0	0	0	0	0	0	0	0	0
194.18	Tenant Space	747,259	0	398,161	0	0	0	0	0	0	0	0	0
194.23	Heart Fail Clinic	0	0	0	0	0	0	12	0	0	0	0	0
194.27	Outpatient Lactation	0	0	0	0	2,509	4,253	0	0	0	0	0	0
194.32	NRCC - Hospice	0	0	0	0	0	0	0	0	0	0	0	0
194.34	Other Nonreimbursable Cost Centers	68,067	0	36,268	0	2,058	0	8	0	0	0	0	0
	TOTAL	12,081,949	1,605,343	6,203,325	1,349,925	4,062,850	4,302,392	4,069,129	7,065,629	3,614,647	1,073,940	0	0

Provider Name:
SUTTER ROSEVILLE MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2011

TRIAL BALANCE EXPENSES	ALLOC COST 19.00	ALLOC COST 19.02	ALLOC COST 19.03	ALLOC COST 20.00	ALLOC COST 21.00	ALLOC COST 22.00	OTHER MED ED 23.00	SUBTOTAL 24.00	POST	TOTAL COST 26.00
									STEP-DOWN ADJUSTMENT 25.00	
ANCILLARY COST CENTERS										
50.00 Operating Room	0	0	0	0	0	0	232	25,139,524		25,139,524
50.02 Lithotripsy	0	0	0	0	0	0	0	167,328		167,328
52.00 Delivery Room and Labor Room	0	0	0	0	0	0	1,160	9,781,726		9,781,726
53.00 Anesthesiology	0	0	0	0	0	0	0	1,113,838		1,113,838
54.00 Radiology - Diagnostic	0	0	0	0	0	0	0	13,701,314		13,701,314
54.01 Ultrasound	0	0	0	0	0	0	0	2,259,994		2,259,994
56.00 Radioisotope	0	0	0	0	0	0	0	2,866,372		2,866,372
57.00 CT Scan	0	0	0	0	0	0	0	0		0
59.00 Cardiac Catheterization	0	0	0	0	0	0	0	4,719,104		4,719,104
59.01 Cardiac Rehab	0	0	0	0	0	0	0	284,650		284,650
60.00 Laboratory	0	0	0	0	0	0	0	9,641,607		9,641,607
60.01 Pathology	0	0	0	0	0	0	0	764,844		764,844
62.00 Whole Blood & Packed Red Blood Cells	0	0	0	0	0	0	0	3,873,520		3,873,520
64.00 Intravenous Therapy	0	0	0	0	0	0	0	5,021,105		5,021,105
65.00 Respiratory Therapy	0	0	0	0	0	0	0	9,187,062		9,187,062
66.00 Physical Therapy	0	0	0	0	0	0	0	3,568,036		3,568,036
66.02 Therapy Services - Rehab	0	0	0	0	0	0	0	2,776,571		2,776,571
67.00 Occupational Therapy	0	0	0	0	0	0	0	609,762		609,762
68.00 Speech Pathology	0	0	0	0	0	0	0	764,026		764,026
69.00 Electrocardiology	0	0	0	0	0	0	0	763,368		763,368
71.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	21,301,949		21,301,949
72.00 Implanted Devices Charged to Patients	0	0	0	0	0	0	0	20,380,473		20,380,473
73.00 Drugs Charged to Patients	0	0	0	0	0	0	0	31,434,612		31,434,612
74.00 Renal Dialysis	0	0	0	0	0	0	0	966,381		966,381
75.00	0	0	0	0	0	0	0	0		0
76.00	0	0	0	0	0	0	0	0		0
77.00	0	0	0	0	0	0	0	0		0
78.00	0	0	0	0	0	0	0	0		0
90.00 Clinic	0	0	0	0	0	0	0	998,015		998,015
90.01 Other Clinic Services	0	0	0	0	0	0	0	0		0
91.00 Emergency	0	0	0	0	0	0	74,230	18,837,666		18,837,666
92.00 Observation Beds	0	0	0	0	0	0	0	0		0
93.00	0	0	0	0	0	0	0	0		0
94.00	0	0	0	0	0	0	0	0		0
95.00	0	0	0	0	0	0	0	0		0
96.00	0	0	0	0	0	0	0	0		0
97.00	0	0	0	0	0	0	0	0		0
98.00	0	0	0	0	0	0	0	0		0
NONREIMBURSABLE COST CENTER:										
191.00 Research	0	0	0	0	0	0	0	274,260		274,260
192.01 MOB / Lincoln Admin	0	0	0	0	0	0	0	875,006		875,006
194.00 Other Nonreimbursable*	0	0	0	0	0	0	0	2,346,560		2,346,560
194.02 Foundation	0	0	0	0	0	0	0	74,047		74,047
194.03 SRMC Foundation Operating	0	0	0	0	0	0	0	77,219		77,219
194.04 Community Health Education	0	0	0	0	0	0	0	1,351,477		1,351,477
194.05 Auxillary	0	0	0	0	0	0	0	39,543		39,543
194.06 Occupational Health	0	0	0	0	0	0	0	20,935		20,935
194.15 Gift Shop	0	0	0	0	0	0	0	35,838		35,838
194.18 Tenant Space	0	0	0	0	0	0	0	1,459,925		1,459,925
194.23 Heart Fail Clinic	0	0	0	0	0	0	0	1,691		1,691
194.27 Outpatient Lactation	0	0	0	0	0	0	0	135,541		135,541
194.32 NRCC - Hospice	0	0	0	0	0	0	0	12,910		12,910
194.34 Other Nonreimbursable Cost Centers	0	0	0	0	0	0	0	270,338		270,338
TOTAL	0	0	0	0	0	0	401,077	324,470,073	0	324,470,073

Provider Name:
SUTTER ROSEVILLE MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2011

	EMP BENE (GROSS SALARIES) 4.00 (Adj)	COMMUNI- CATIONS (PT PHONES) 5.01 (Adj 22)	DATA PROCESS (EDP TIME) 5.02 (Adj)	PURCHASING (COST OF SUPPLIES) 5.03 (Adj 23)	ADMISSIONS (GROSS CHARGES) 5.04 (Adj)	BUS OFFICE (GROSS CHARGES) 5.05 (Adj)	STAT 0.00 (Adj)	STAT 0.00 (Adj)	STAT 0.00 (Adj)	ADM & GEN (ACCUM COST) 5.06 (Adj)	STAT (Adj)	MAINT & REPAIRS (SQ FT) 6.00 (Adjs 20,21)
GENERAL SERVICE COST CENTERS												
1.00	New Cap Rel Costs - Building and Fixture											
1.01	CRC - Building & Fixtures - Rehab											
2.00	New Cap Rel Costs-Movable Equipment											
3.00	Old Cap Rel Costs - Building and Fixthres											
3.01	Old Cap Rel Costs - Moveable Equipment											
0.00												
0.00												
0.00												
0.00												
0.00												
0.00												
4.00	Employee Benefits											
5.01	Communications											
5.02	Data Processing		0									
5.03	Purchasing	119,228										
5.04	Admissions		0									
5.05	Business Office											
0.00												
0.00												
0.00												
5.06	Administrative	3,546,087	706	1,000	52,554,953							
6.00	Maintenance and Repairs	1,301,791			0				10,432,108			
8.00	Laundry and Linen Service	197,259			0				1,320,995			2,243
9.00	Housekeeping	3,106,641			0				5,041,698			10,832
10.00	Dietary	1,011,171			0				761,082			9,088
11.00	Cafeteria	1,837,890	0						3,319,551			4,235
13.00	Nursing Administration	2,420,447	0		0				3,553,122			2,342
14.00	Central Services & Supply	1,027,850	0						3,138,892			6,965
15.00	Pharmacy	3,868,260	0						5,898,613			2,226
16.00	Medical Records and Library	1,339,351	0		0				2,936,955			2,545
17.00	Social Service	560,262	0						856,413			1,170
17.05	Social Service II								0			
18.00	Social Service III								0			
19.00									0			
19.02									0			
19.03									0			
20.00									0			
21.00	Nursing School								0			
22.00	Intern & Res Service-Salary & Fringes								0			
23.00	Other Medical Education	215,065							338,507			
24.00	Paramedical Ed Program								0			
INPATIENT ROUTINE COST CENTERS												
30.00	Adults & Pediatrics (Gen Routine)	40,261,019	0		199,810,071	199,810,071			61,503,334			123,957
31.00	Intensive Care Unit	12,157,612	0		0	64,657,805	64,657,805		17,828,282			17,378
32.00	Coronary Care Unit								0			
35.00	Neonatal Intensive Care Unit	2,987,227			0	20,861,000	20,861,000		4,570,703			12,800
36.00	Surgical Intensive Care								0			
37.00	Subprovider I								0			
38.00	Subprovider II								0			
39.00									0			
43.00	Nursery	1,829,099	0		5,471,039	5,471,039			2,540,436			2,523
43.10	Medicare Certified Nursing Facility								0			
43.20	Distinct Part Nursing Facility								0			
44.00	Adult Subacute	4,665,401			20,726,332	20,726,332			6,760,618			16,476
45.00	Subacute Care Unit II								0			
46.00	Transitional Care Unit								0			

Provider Name:
SUTTER ROSEVILLE MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2011

	EMP BENE (GROSS SALARIES) 4.00 (Adj)	COMMUNI- CATIONS (PT PHONES) 5.01 (Adj 22)	DATA PROCESS (EDP TIME) 5.02 (Adj)	PURCHASING (COST OF SUPPLIES) 5.03 (Adj 23)	ADMISSIONS (GROSS CHARGES) 5.04 (Adj)	BUS OFFICE (GROSS CHARGES) 5.05 (Adj)	STAT 0.00 (Adj)	STAT 0.00 (Adj)	STAT 0.00 (Adj)	ADM & GEN (ACCUM COST) 5.06 (Adj)	STAT (Adj)	MAINT & REPAIRS (SQ FT) 6.00 (Adj 20,21)
ANCILLARY COST CENTERS												
50.00	Operating Room	10,938,796		0	137,641,101	137,641,101				19,108,491		33,791
50.02	Lithotripsy				1,464,268	1,464,268				141,133		
52.00	Delivery Room and Labor Room	4,718,803			25,946,327	25,946,327				7,066,407		22,368
53.00	Anesthesiology	305,106			21,737,305	21,737,305				858,643		526
54.00	Radiology - Diagnostic	3,947,386	0	0	141,745,639	141,745,639				10,733,241		12,723
54.01	Ultrasound	921,996		0	21,806,285	21,806,285				1,857,390		491
56.00	Radioisotope	805,864	0	0	15,827,641	15,827,641				2,244,951		3,955
57.00	CT Scan									0		
59.00	Cardiac Catheterization	1,742,382		0	22,665,275	22,665,275				3,759,679		4,332
59.01	Cardiac Rehab	146,666			631,960	631,960				220,612		533
60.00	Laboratory	3,964,769	0	0	121,558,450	121,558,450				7,664,157		4,742
60.01	Pathology	11,543			14,482,276	14,482,276				576,948		1,115
62.00	Whole Blood & Packed Red Blood Cells	2,413			3,300,438	3,300,438				3,311,687		566
64.00	Intravenous Therapy	2,847,394			7,625,621	7,625,621				4,053,015		2,037
65.00	Respiratory Therapy	5,132,981	0	0	45,335,955	45,335,955				7,596,243		1,497
66.00	Physical Therapy	1,743,621			9,822,273	9,822,273				2,609,024		7,905
66.02	Therapy Services - Rehab				14,235,691	14,235,691				2,186,979		3,925
67.00	Occupational Therapy	348,631			2,730,741	2,730,741				490,891		327
68.00	Speech Pathology	463,100			2,239,285	2,239,285				634,487		123
69.00	Electrocardiology	349,638			11,380,355	11,380,355				601,234		392
71.00	Medical Supplies Charged to Patients	13,072		0	66,883,817	66,883,817				16,445,262		
72.00	Implanted Devices Charged to Patients			0	63,439,721	63,439,721				15,733,688		
73.00	Drugs Charged to Patients	76,199		0	164,757,294	164,757,294				20,659,985		
74.00	Renal Dialysis	2,831			4,112,202	4,112,202				824,841		
75.00										0		
76.00										0		
77.00										0		
78.00										0		
90.00	Clinic	591,434			2,778,960	2,778,960				833,864		
90.01	Other Clinic Services									0		
91.00	Emergency	8,920,370	0		130,391,839	130,391,839				14,285,914		17,644
92.00	Observation Beds									0		
93.00										0		
94.00										0		
95.00										0		
96.00										0		
97.00										0		
98.00										0		
NONREIMBURSABLE COST CENTERS												
191.00	Research	172,928		0						229,911		
192.01	MOB / Lincoln Admin									755,520		
194.00	Other Nonreimbursable*									2,026,127		
194.02	Foundation	17,797								58,247		
194.03	SRMC Foundation Operating	2,350								66,589		
194.04	Community Health Education	54,047		0						1,151,351		248
194.05	Auxiliary									10,865		523
194.06	Occupational Health	14,565								16,879		
194.15	Gift Shop									9,847		474
194.18	Tenant Space									271,558		22,220
194.23	Heart Fail Clinic			0						1,450		
194.27	Outpatient Lactation	83,818								111,194		
194.32	NRCC - Hospice									11,147		
194.34	Other Nonreimbursable Cost Centers	38,984		0						141,550		2,024
TOTAL												
	TOTAL	130,831,144	706	1,000	52,554,953	1,366,066,966	1,366,066,966	0	0	0	280,162,310	359,261
	COST TO BE ALLOCATED	42,029,676	258,371	16,296,831	1,135,869	488,781	8,142,948	0	0	0	44,307,763	12,081,949
	UNIT COST MULTIPLIER - SCH 8	0.321251	365.964992	16296.830664	0.021613	0.000358	0.005961	0.000000	0.000000	0.000000	0.158150	33.630005

Provider Name:
SUTTER ROSEVILLE MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2011

	LAUNDRY & LINEN (LB LNDRY) 8.00 (Adj)	HOUSE- KEEPING (SQ FT) 9.00 (Adjs 20,21)	DIETARY (MEALS SERVED) 10.00 (Adj)	CAFETERIA (PROD HOURS) 11.00 (Adj)	NURSING ADMIN (NURSE HR) 13.00 (Adj)	CENT SERV & SUPPLY (CST REQ) 14.00 (Adj)	PHARMACY (COSTS REQUIS) 15.00 (Adj)	MED REC (GROSS CHARGES) 16.00 (Adj)	SOC SERV (PATIENT DAYS) 17.00 (Adj)	STAT 17.05 (Adj)	STAT 18.00 (Adj)	STAT 19.00 (Adj)
ANCILLARY COST CENTERS												
50.00	Operating Room	208,360	33,791		199,854	122,613	570		137,641,101			
50.02	Lithotripsy								1,464,268			
52.00	Delivery Room and Labor Room	80,631	22,368		73,487	58,293	75		25,946,327			
53.00	Anesthesiology		526		9,023	6,315	60		21,737,305			
54.00	Radiology - Diagnostic	76,451	12,723		90,199	4,382	361		141,745,639			
54.01	Ultrasound		491		14,663		55		21,806,285			
56.00	Radioisotope		3,955		11,368	196	48		15,827,641			
57.00	CT Scan											
59.00	Cardiac Catheterization	1,083	4,332		25,348	12,024	89		22,665,275			
59.01	Cardiac Rehab		533						631,960			
60.00	Laboratory		4,742		113,058		308		121,558,450			
60.01	Pathology		1,115		482		38		14,482,276			
62.00	Whole Blood & Packed Red Blood Cells		566		101		9		3,300,438			
64.00	Intravenous Therapy	1,871	2,037		52,508	36,070	111		7,625,621			
65.00	Respiratory Therapy		1,497		104,350	2,826	138		45,335,955			
66.00	Physical Therapy	2,711	7,905		37,662	14,780	25		9,822,273			
66.02	Therapy Services - Rehab		3,925		1,266	498	36		14,235,691			
67.00	Occupational Therapy		327		7,002	1,612	7		2,730,741			
68.00	Speech Pathology		123		9,293	185	5		2,239,285			
69.00	Electrocardiology	335	392		9,318	3	29		11,380,355			
71.00	Medical Supplies Charged to Patients				547		16,005,170		66,883,817			
72.00	Implanted Devices Charged to Patients						15,332,834		63,439,721			
73.00	Drugs Charged to Patients				3,189	2	278	20,386,027	164,757,294			
74.00	Renal Dialysis				119				4,112,202			
75.00												
76.00												
77.00												
78.00												
90.00	Clinic				13,869	161	10		2,778,960			
90.01	Other Clinic Services											
91.00	Emergency	333,331	17,644		170,646	123,263	377		130,391,839			
92.00	Observation Beds											
93.00												
94.00												
95.00												
96.00												
97.00												
98.00												
NONREIMBURSABLE COST CENTERS												
191.00	Research				4,532		17					
192.01	MOB / Lincoln Admin											
194.00	Other Nonreimbursable*											
194.02	Foundation				3,739							
194.03	SRMC Foundation Operating				56							
194.04	Community Health Education		248		1,589	787	805					
194.05	Auxillary		523									
194.06	Occupational Health				787							
194.15	Gift Shop		474									
194.18	Tenant Space		22,220									
194.23	Heart Fail Clinic							90				
194.27	Outpatient Lactation				1,424	1,424						
194.32	NRCC - Hospice											
194.34	Other Nonreimbursable Cost Centers		2,024		1,168		65					
TOTAL												
		1,815,380	346,186	265,999	2,305,572	1,440,617	31,342,417	20,386,027	1,366,066,966	82,708	0	0
COST TO BE ALLOCATED												
		1,605,343	6,203,325	1,349,925	4,062,850	4,302,392	4,069,129	7,065,629	3,614,647	1,073,940	0	0
UNIT COST MULTIPLIER - SCH 8												
		0.884301	17.919051	5.074926	1.762187	2.986493	0.129828	0.346592	0.002646	12.984715	0.000000	0.000000

Provider Name:
SUTTER ROSEVILLE MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2011

STAT	STAT	NONPHY ANESTH (ASG TIME)	NURSE SCHOOL (ASG TIME)	I&R-SAL & FRINGES (ASG TIME)	OTHER MED ED (ASG TIME)
19.02 (Adj)	19.03 (Adj)	20.00 (Adj)	21.00 (Adj)	22.00 (Adj)	23.00 (Adj)

GENERAL SERVICE COST CENTERS

- 1.00 New Cap Rel Costs - Building and Fixture
- 1.01 CRC - Building & Fixtures - Rehab
- 2.00 New Cap Rel Costs-Movable Equipment
- 3.00 Old Cap Rel Costs - Building and Fixthres
- 3.01 Old Cap Rel Costs - Moveable Equipment
- 0.00
- 0.00
- 0.00
- 0.00
- 0.00
- 0.00
- 0.00
- 0.00
- 4.00 Employee Benefits
- 5.01 Communications
- 5.02 Data Processing
- 5.03 Purchasing
- 5.04 Admissions
- 5.05 Business Office
- 0.00
- 0.00
- 0.00
- 5.06 Administrative
- 6.00 Maintenance and Repairs
- 8.00 Laundry and Linen Service
- 9.00 Housekeeping
- 10.00 Dietary
- 11.00 Cafeteria
- 13.00 Nursing Administration
- 14.00 Central Services & Supply
- 15.00 Pharmacy
- 16.00 Medical Records and Library
- 17.00 Social Service
- 17.05 Social Service II
- 18.00 Social Service III
- 19.00
- 19.02
- 19.03
- 20.00
- 21.00 Nursing School
- 22.00 Intern & Res Service-Salary & Fringes
- 23.00 Other Medical Education
- 24.00 Paramedical Ed Program

INPATIENT ROUTINE COST CENTERS

- 30.00 Adults & Pediatrics (Gen Routine) 1,075
- 31.00 Intensive Care Unit 320
- 32.00 Coronary Care Unit
- 35.00 Neonatal Intensive Care Unit 1
- 36.00 Surgical Intensive Care
- 37.00 Subprovider I
- 38.00 Subprovider II
- 39.00
- 43.00 Nursery
- 43.10 Medicare Certified Nursing Facility
- 43.20 Distinct Part Nursing Facility
- 44.00 Adult Subacute 7
- 45.00 Subacute Care Unit II
- 46.00 Transitional Care Unit

TRIAL BALANCE OF EXPENSES

Provider Name:
SUTTER ROSEVILLE MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2011

	REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
ANCILLARY COST CENTERS			
50.00 Operating Room	\$ 14,305,090	\$ (1,523,919)	\$ 12,781,171
50.02 Lithotripsy	131,881	0	131,881
52.00 Delivery Room and Labor Room	4,934,694	(70,515)	4,864,179
53.00 Anesthesiology	621,308	(49,244)	572,064
54.00 Radiology - Diagnostic	8,594,491	(1,577,508)	7,016,983
54.01 Ultrasound	1,443,078	(164,178)	1,278,900
56.00 Radiosotope	1,814,316	(57,280)	1,757,036
57.00 CT Scan		0	0
59.00 Cardiac Catheterization	3,024,768	(319,036)	2,705,732
59.01 Cardiac Rehab	158,430	0	158,430
60.00 Laboratory	5,548,401	(131,543)	5,416,858
60.01 Pathology	459,073	(2,777)	456,296
62.00 Whole Blood & Packed Red Blood Cells	3,278,436	(751)	3,277,685
64.00 Intravenous Therapy	3,053,778	(14,865)	3,038,913
65.00 Respiratory Therapy	5,664,183	(189,529)	5,474,654
66.00 Physical Therapy	1,823,967	(7,505)	1,816,462
66.02 Therapy Services - Rehab	1,801,654	213,836	2,015,490
67.00 Occupational Therapy	354,981	(748)	354,233
68.00 Speech Pathology	469,011	0	469,011
69.00 Electrocardiology	414,731	(32,273)	382,458
71.00 Medical Supplies Charged to Patients	16,018,446	0	16,018,446
72.00 Implanted Devices Charged to Patients	15,332,833	0	15,332,833
73.00 Drugs Charged to Patients	19,594,459	0	19,594,459
74.00 Renal Dialysis	797,948	0	797,948
75.00		0	0
76.00		0	0
77.00		0	0
78.00		0	0
90.00 Clinic	626,438	(729)	625,709
90.01 Other Clinic Services		0	0
91.00 Emergency	10,264,578	(150,921)	10,113,657
92.00 Observation Beds		0	0
93.00		0	0
94.00		0	0
95.00		0	0
96.00		0	0
97.00		0	0
98.00		0	0
	\$ 323,946,095	\$ (1,851,922)	\$ 322,094,173
NONREIMBURSABLE COST CENTERS			
191.00 Research	231,807	(57,449)	174,358
192.01 MOB / Lincoln Admin	912,796	(864,533)	48,263
194.00 Other Nonreimbursable*	714,395	0	714,395
194.02 Foundation	34,779	17,540	52,319
194.03 SRMC Foundation Operating	66,688	(854)	65,834
194.04 Community Health Education	1,147,418	(18,729)	1,128,689
194.05 Auxillary	0	0	0
194.06 Occupational Health	(3,151)	15,351	12,200
194.15 Gift Shop		0	0
194.18 Tenant Space		0	0
194.23 Heart Fail Clinic	1,450	0	1,450
194.27 Outpatient Lactation	112,857	(28,590)	84,267
194.32 NRCC - Hospice	11,147	0	11,147
194.34 Other Nonreimbursable Cost Centers	100,827	(17,851)	82,976
200.99 SUBTOTAL	\$ 3,331,013	\$ (955,115)	\$ 2,375,898
201 TOTAL	\$ 327,277,108	\$ (2,807,037)	\$ 324,470,071

* Combined Cost Report Lines, 194.00 & 194.11

(To Schedule 8)

Provider Name:
SUTTER ROSEVILLE MEDICAL CENTER

	TOTAL ADJ (Page 1 & 2)	AUDIT ADJ 8	AUDIT ADJ 9	AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ 13	AUDIT ADJ 14	AUDIT ADJ 15	AUDIT ADJ 16	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
ANCILLARY COST CENTERS													
50.00 Operating Room	(1,523,919)				(6,299)	(1,517,620)							
50.02 Lithotripsy	0												
52.00 Delivery Room and Labor Room	(70,515)					(70,515)							
53.00 Anesthesiology	(49,244)					(49,244)							
54.00 Radiology - Diagnostic	(1,577,508)					(1,574,666)			(2,842)				
54.01 Ultrasound	(164,178)					(164,178)							
56.00 Radioisotope	(57,280)					(57,280)							
57.00 CT Scan	0												
59.00 Cardiac Catheterization	(319,036)					(319,036)							
59.01 Cardiac Rehab	0												
60.00 Laboratory	(131,543)					(130,810)			(733)				
60.01 Pathology	(2,777)					(2,777)							
62.00 Whole Blood & Packed Red Blood Cells	(751)					(751)							
64.00 Intravenous Therapy	(14,865)				(4,019)	(10,846)							
65.00 Respiratory Therapy	(189,529)					(189,529)							
66.00 Physical Therapy	(7,505)					(7,505)							
66.02 Therapy Services - Rehab	213,836		213,836										
67.00 Occupational Therapy	(748)					(748)							
68.00 Speech Pathology	0												
69.00 Electrocardiology	(32,273)					(32,273)							
71.00 Medical Supplies Charged to Patients	0												
72.00 Implanted Devices Charged to Patients	0												
73.00 Drugs Charged to Patients	0												
74.00 Renal Dialysis	0												
75.00	0												
76.00	0												
77.00	0												
78.00	0												
90.00 Clinic	(729)					(729)							
90.01 Other Clinic Services	0												
91.00 Emergency	(150,921)					(141,962)	(8,959)						
92.00 Observation Beds	0												
93.00	0												
94.00	0												
95.00	0												
96.00	0												
97.00	0												
98.00	0												
NONREIMBURSABLE COST CENTERS													
191.00 Research	(57,449)	(57,449)											
192.01 MOB / Lincoln Admin	(864,533)					(864,533)							
194.00 Other Nonreimbursable*	0												
194.02 Foundation	17,540	17,797				(257)							
194.03 SRMC Foundation Operating	(854)	(854)											
194.04 Community Health Education	(18,729)	(18,549)				(180)							
194.05 Auxillary	0												
194.06 Occupational Health	15,351	15,351											
194.15 Gift Shop	0												
194.18 Tenant Space	0												
194.23 Heart Fail Clinic	0												
194.27 Outpatient Lactation	(28,590)	(28,590)											
194.32 NRCC - Hospice	0												
194.34 Other Nonreimbursable Cost Centers	(17,851)	(12,957)				(4,894)							
101.00 TOTAL	<u>(\$2,807,037)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(8,959)</u>	<u>(265,311)</u>	<u>(2,355,565)</u>	<u>(177,202)</u>	<u>0</u>	<u>0</u>	<u>0</u>

(To Sch 10)

Provider Name							Fiscal Period			Provider NPI		Adjustments
SUTTER ROSEVILLE MEDICAL CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1356390264		38
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
MEMORANDUM ADJUSTMENTS												
1	1	Not Reported					Total Noncontract AB 5 Reductions The services provided to Medi-Cal inpatients in Noncontract acute hospitals are subject to various reimbursement limitations identified in AB 5 and AB 1183. These limitations are addressed on Noncontract Schedule A and are incorporated on Noncontract Schedule 1, line 9. W&I Code, Sections 14105.19 and 14166.245	\$0	\$511,424	\$511,424		
2	Subacute 1	Not Reported					Contracted Number of Adult Subacute Beds To include the number of contracted subacute beds for informational purposes. 42 CFR 413.20 and 413.24 CMS Pub. 15-I, Sections 2300 and 2304	0	30	30		
3	Subacute 1	Not Reported					Total Subacute Ventilator Days	0	2,734	2,734		
	Subacute 1	Not Reported					Total Subacute Nonventilator Days To include total subacute ventilator and nonventilator days in the audit report. 42 CFR 413.20 and 413.24 CMS Pub. 15-I, Sections 2300 and 2304	0	7,957	7,957		
4	Subacute 1	Not Reported					Ventilator Equipment Cost To include ventilator equipment costs for informational purposes. 42 CFR 413.20 and 413.24 CMS Pub. 15-I, Sections 2300 and 2304	\$0	\$98,009	\$98,009		
5	Subacute 1	Not Reported					Subacute Direct Capital Related Costs To identify subacute capital related expenses for informational purposes. 42 CFR 413.20 and 413.24 CMS Pub. 15-I, Sections 2300 and 2304	\$0	\$56,559	\$56,559		

Provider Name							Fiscal Period			Provider NPI		Adjustments
SUTTER ROSEVILLE MEDICAL CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1356390264		38
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
MEMORANDUM ADJUSTMENTS												
6	Subacute 1	Not Reported					Medi-Cal Subacute Days - Ventilator To reflect ventilator Medi-Cal patient days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through August 30, 2012 Report Date: September 21, 2012 42 CFR 413.20 and 413.24 CMS Pub. 15-I, Sections 2300 and 2304	0	3,520	3,520	*	
7	1	E-3	VII	XIX	43.00	1	Protested Amounts To eliminate protested amounts in conjunction with adjustments 1 and 38. 42 CFR 413.20, 413.24 and 413.5 CMS Pub. 15-I, Sections 2300 and 2304 CMS Pub. 15-2, Section 115.2	\$453,692	(\$453,692)	\$0		

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments
SUTTER ROSEVILLE MEDICAL CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1356390264		38
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>RECLASSIFICATIONS OF REPORTED COSTS</u>												
8	10A	A		4.00	7	Employee Benefits	\$40,960,545	\$1,330,572	\$42,291,117	*		
	10A	A		194.02	7	Foundation	34,779	17,797	52,576	*		
	10A	A		194.06	7	Occupational Health	(3,151)	15,351	12,200			
	10A	A		5.06	7	Administrative	27,292,385	(1,245,321)	26,047,064	*		
	10A	A		191.00	7	Research	231,807	(57,449)	174,358			
	10A	A		194.03	7	SRMC Foundation Operating	66,688	(854)	65,834			
	10A	A		194.04	7	Community Health Education	1,147,418	(18,549)	1,128,869	*		
	10A	A		194.27	7	Outpatient Lactation	112,857	(28,590)	84,267			
	10A	A		194.34	7	Other Nonreimbursable	100,827	(12,957)	87,870	*		
						To reclassify employee benefits for the proper allocation of overhead costs. 42 CFR 413.20 and 413.24 CMS Pub. 15-I, Sections 2300, 2304 and 2307A						
9	10A	A		66.02	7	Therapy Services - Rehab	\$1,801,654	\$213,836	\$2,015,490			
	10A	A		30.00	7	Adults and Pediatrics	44,786,754	(213,836)	44,572,918	*		
						To reclassify the provider's rebate offset for Rehab Care Corp. clinical nurse manager, to agree with the general ledger. 42 CFR 413.20 and 413.24 CMS Pub. 15-I, Sections 804, 2300 and 2304						
10	10A	A		1.00	7	New Capital Related Costs - Building and Fixtures	\$10,742,856	\$39,103	\$10,781,959	*		
	10A	A		30.00	7	Adults and Pediatrics	* 44,572,918	288,847	44,861,765	*		
	10A	A		1.01	7	CRC - Building and Fixtures - Rehab	327,950	(327,950)	0			
						To reclassify subdivided capital overhead costs in conjunction with adjustment 19. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-I, Sections 2300, 2304, 2307 and 2338						

Provider Name							Fiscal Period		Provider NPI		Adjustments
SUTTER ROSEVILLE MEDICAL CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1356390264		38
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>RECLASSIFICATIONS OF REPORTED COSTS</u>											
11	10A	A			6.00	7	Maintenance and Repairs	\$8,422,807	\$172,775	\$8,595,582 *	
	10A	A			5.06	7	Administrative	* 26,047,064	(3,697)	26,043,367 *	
	10A	A			9.00	7	Housekeeping	3,979,692	(157,785)	3,821,907 *	
	10A	A			31.00	7	Intensive Care Unit	13,172,882	(975)	13,171,907 *	
	10A	A			50.00	7	Operating Room	14,305,090	(6,299)	14,298,791 *	
	10A	A			64.00	7	Intravenous Therapy	3,053,778	(4,019)	3,049,759 *	
							To reclassify directly assigned utilities expense related to leased space in the outpatient surgery center for the proper allocation of overhead costs.				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-l, Sections 2300, 2304 and 2307A				
12	10A	A			2.00	7	New Capital Related Costs - Movable Equipment	(\$193,157)	\$8,951,250	\$8,758,093 *	
	10A	A			4.00	7	Employee Benefits	* 42,291,117	(268)	42,290,849 *	
	10A	A			5.02	7	Data Processing	16,406,246	(637,900)	15,768,346 *	
	10A	A			5.03	7	Purchasing	877,764	(56,039)	821,725 *	
	10A	A			5.04	7	Admissions	460,990	(24,895)	436,095 *	
	10A	A			5.05	7	Business Office	8,216,333	(603)	8,215,730 *	
	10A	A			5.06	7	Administrative	* 26,043,367	(224,272)	25,819,095 *	
	10A	A			6.00	7	Maintenance and Repairs	* 8,595,582	(68,515)	8,527,067 *	
	10A	A			9.00	7	Housekeeping	* 3,821,907	(17,839)	3,804,068 *	
	10A	A			10.00	7	Dietary	263,717	(89,430)	174,287 *	
	10A	A			13.00	7	Nursing Administration	2,762,438	(195,361)	2,567,077 *	
	10A	A			14.00	7	Central Services and Supply	2,852,049	(1,033,673)	1,818,376 *	
	10A	A			15.00	7	Pharmacy	4,686,505	(422,267)	4,264,238 *	
	10A	A			16.00	7	Medical Records and Library	2,454,259	(2,431)	2,451,828 *	
	10A	A			30.00	7	Adults and Pediatrics	* 44,861,765	(714,339)	44,147,426 *	
	10A	A			31.00	7	Intensive Care Unit	* 13,171,907	(69,440)	13,102,467 *	
	10A	A			35.00	7	Neonatal Intensive Care Unit	3,245,487	(176,759)	3,068,728 *	
	10A	A			43.00	7	Nursery	1,869,551	(20,327)	1,849,224 *	
	10A	A			44.00	7	Skilled Nursing Facility	4,798,906	(56,559)	4,742,347 *	
	10A	A			50.00	7	Operating Room	* 14,298,791	(1,517,620)	12,781,171 *	

-Continued on next page-

Provider Name							Fiscal Period			Provider NPI		Adjustments
SUTTER ROSEVILLE MEDICAL CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1356390264		38
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						

RECLASSIFICATIONS OF REPORTED COSTS

-Continued from previous page-

12	10A	A		52.00	7	Delivery Room and Labor Room	\$4,934,694	(\$70,515)	\$4,864,179
	10A	A		53.00	7	Anesthesiology	621,308	(49,244)	572,064
	10A	A		54.00	7	Radiology - Diagnostic	8,594,491	(1,574,666)	7,019,825 *
	10A	A		54.01	7	Ultrasound	1,443,078	(164,178)	1,278,900
	10A	A		56.00	7	Radioisotope	1,814,316	(57,280)	1,757,036
	10A	A		59.00	7	Cardiac Catheterization	3,024,768	(319,036)	2,705,732
	10A	A		60.00	7	Laboratory	5,548,401	(130,810)	5,417,591 *
	10A	A		60.01	7	Pathology	459,073	(2,777)	456,296
	10A	A		62.00	7	Whole Blood and Packed Red Blood Cells	3,278,436	(751)	3,277,685
	10A	A		64.00	7	Intravenous Therapy	* 3,049,759	(10,846)	3,038,913
	10A	A		65.00	7	Respiratory Therapy	5,664,183	(189,529)	5,474,654
	10A	A		66.00	7	Physical Therapy	1,823,967	(7,505)	1,816,462
	10A	A		67.00	7	Occupational Therapy	354,981	(748)	354,233
	10A	A		69.00	7	Electrocardiology	414,731	(32,273)	382,458
	10A	A		90.00	7	Clinic	626,438	(729)	625,709
	10A	A		91.00	7	Emergency	10,264,578	(141,962)	10,122,616 *
	10A	A		192.01	7	MOB / Lincoln Admin	912,796	(864,533)	48,263
	10A	A		194.02	7	Foundation	* 52,576	(257)	52,319
	10A	A		194.04	7	Community Health Education	* 1,128,869	(180)	1,128,689
	10A	A		194.34	7	Other Nonreimbursable Cost Centers	* 87,870	(4,894)	82,976

To reclassify directly assigned capital equipment expenses for allocation through the step-down process and for proper audit report presentation.
 42 CFR 413.20 and 413.24
 CMS Pub. 15-I, Sections 2300, 2304 and 2306

Provider Name							Fiscal Period			Provider NPI		Adjustments
SUTTER ROSEVILLE MEDICAL CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1356390264		38
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												
13	10A	A			91.00	7	Emergency To eliminate nonreimbursable medical transportation expense. 42 CFR 413.20 and 413.24 CMS Pub. 15-I, Sections 2104.1, 2300 and 2304	*	\$10,122,616	(\$8,959)	\$10,113,657	
14	10A	A			4.00	7	Employee Benefits To correct a provider identified reporting error related to the provider's adjustment to reconcile workers' compensation insurance expense to the actual amount. 42 CFR 413.20 and 413.24 CMS Pub. 15-I, Sections 2300 and 2304	*	\$42,290,849	(\$265,311)	\$42,025,538 *	
15	10A	A			1.00	7	New Capital Related Costs - Building and Fixtures	*	\$10,781,959	(\$6,840)	\$10,775,119 *	
	10A	A			2.00	7	New Capital Related Costs - Movable Equipment	*	8,758,093	(1,435,825)	7,322,268 *	
	10A	A			4.00	7	Employee Benefits	*	42,025,538	(60,027)	41,965,511 *	
	10A	A			5.02	7	Data Processing	*	15,768,346	(54,142)	15,714,204 *	
	10A	A			5.06	7	Administrative	*	25,819,095	(797,998)	25,021,097 *	
	10A	A			60.00	7	Laboratory To adjust reported home office costs to agree with the Sutter Corporate Home Office Audit Report for fiscal period ended 12/31/11. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304	*	5,417,591	(733)	5,416,858	
16	10A	A			1.00	7	New Capital Related Costs - Building and Fixtures	*	\$10,775,119	\$143	\$10,775,262	
	10A	A			2.00	7	New Capital Related Costs - Movable Equipment	*	7,322,268	572	7,322,840	
	10A	A			4.00	7	Employee Benefits	*	41,965,511	(13,520)	41,951,991	
	10A	A			5.02	7	Data Processing	*	15,714,204	(1,424)	15,712,780	
	10A	A			5.03	7	Purchasing	*	821,725	(2,921)	818,804	
	10A	A			5.04	7	Admissions	*	436,095	(4,367)	431,728	
	10A	A			5.05	7	Business Office	*	8,215,730	(74,376)	8,141,354	
	10A	A			5.06	7	Administrative	*	25,021,097	(72,264)	24,948,833	

-Continued on next page-

Provider Name							Fiscal Period			Provider NPI		Adjustments
SUTTER ROSEVILLE MEDICAL CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1356390264		38
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

-Continued from previous page-

16	10A	A			31.00	7	Intensive Care Unit	*	\$13,102,467	(\$6,203)	\$13,096,264	
	10A	A			54.00	7	Radiology - Diagnostic	*	7,019,825	(2,842)	7,016,983	
							To adjust reported home office costs to agree with the Sutter Sierra Regional Home Office Audit Report for fiscal period ended 12/31/11. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304					

Provider Name							Fiscal Period			Provider NPI		Adjustments
SUTTER ROSEVILLE MEDICAL CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1356390264		38
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 REPORTED STATISTICS</u>												
17	9	B-1			10.00	1	Dietary (Square Feet)	4,640	4,198	8,838 *		
	9	B-1			11.00	1	Cafeteria	8,433	(4,198)	4,235		
	9	B-1			194.34	1	Other Nonreimbursable Cost Centers	0	2,024	2,024		
	9	B-1			1.00	1	Total - Square Feet	410,672	2,024	412,696 *		
To adjust square footage statistics to agree with the provider's records. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-I, Sections 2300, 2304 and 2306												
18	9	B-1			30.00	1.01	Adults and Pediatrics (Square Feet)	36,607	(3,515)	33,092 *		
	9	B-1			66.02	1.01	Therapy Services - Rehab	0	3,925	3,925 *		
	9	B-1			67.00	1.01	Occupational Therapy	0	327	327 *		
	9	B-1			194.00	1.01	Other Nonreimbursable Cost Centers	59,783	3,360	63,143 *		
	9	B-1			1.01	1.01	Total - Square Feet	101,897	4,097	105,994 *		
To adjust square footage statistics to agree with the provider's records. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-I, Sections 2300, 2304 and 2306												
19	9	B-1			5.02	1	Data Processing (Square Feet)	2,579	415	2,994		
	9	B-1			5.06	1	Administrative	16,450	167	16,617		
	9	B-1			6.00	1	Maintenance and Repairs	65,658	3,216	68,874		
	9	B-1			9.00	1	Housekeeping	10,458	374	10,832		
	9	B-1			10.00	1	Dietary	8,838	250	9,088		
	9	B-1			17.00	1	Social Services	208	962	1,170		
	9	B-1			30.00	1	Adults and Pediatrics	90,865	33,092	123,957		
	9	B-1			66.02	1	Therapy Services - Rehab	0	3,925	3,925		
	9	B-1			67.00	1	Occupational Therapy	0	327	327		
	9	B-1			68.00	1	Speech Pathology	0	123	123		
	9	B-1			194.00	1	Other Nonreimbursable Cost Centers	0	63,143	63,143		
	9	B-1			5.02	1.01	Data Processing	415	(415)	0		
	9	B-1			5.06	1.01	Administrative	167	(167)	0		

-Continued on next page-

Provider Name							Fiscal Period			Provider NPI		Adjustments
SUTTER ROSEVILLE MEDICAL CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1356390264		38
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.						
ADJUSTMENTS TO REPORTED STATISTICS												
-Continued from previous page-												
19	9	B-1			6.00	1.01	Maintenance and Repairs		3,216	(3,216)	0	
	9	B-1			9.00	1.01	Housekeeping		374	(374)	0	
	9	B-1			10.00	1.01	Dietary		250	(250)	0	
	9	B-1			17.00	1.01	Social Services		962	(962)	0	
	9	B-1			30.00	1.01	Adults and Pediatrics	*	33,092	(33,092)	0	
	9	B-1			66.02	1.01	Therapy Services - Rehab	*	3,925	(3,925)	0	
	9	B-1			67.00	1.01	Occupational Therapy	*	327	(327)	0	
	9	B-1			68.00	1.01	Speech Pathology		123	(123)	0	
	9	B-1			194.00	1.01	Other Nonreimbursable Cost Centers	*	63,143	(63,143)	0	
					1.00	1	Total Statistics - Square Feet	*	412,696	105,994	518,690	
					1.01	1.01	Total Statistics - Square Feet	*	105,994	(105,994)	0	
To reclassify subdivided capital overhead allocation statistics for proper allocation of costs. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-I, Sections 2300, 2304, 2307 and 2338												
20	9	B-1			10.00	6,9	Dietary (Square Feet)		4,890	4,198	9,088	
	9	B-1			11.00	6,9	Cafeteria		8,433	(4,198)	4,235	
	9	B-1			30.00	6,9	Adults and Pediatrics		127,472	(3,515)	123,957	
	9	B-1			66.02	6,9	Therapy Services - Rehab		0	3,925	3,925	
	9	B-1			67.00	6,9	Occupational Therapy		0	327	327	
	9	B-1			194.34	6,9	Other Nonreimbursable Cost Centers		0	2,024	2,024	
	9	B-1			6.00	6	Total Statistics - Square Feet		347,352	2,761	350,113 *	
	9	B-1			9.00	9	Total Statistics - Square Feet		334,277	2,761	337,038 *	
To adjust square footage statistics to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-I, Sections 2300, 2304 and 2306												

Provider Name							Fiscal Period			Provider NPI		Adjustments
SUTTER ROSEVILLE MEDICAL CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1356390264		38
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 REPORTED STATISTICS</u>												
21	9	B-1			194.18	6,9	Tenant Space (Square Feet)		13,072	9,148	22,220	
	9	B-1			6.00	6	Total Statistics - Square Feet	*	350,113	9,148	359,261	
	9	B-1			9.00	9	Total Statistics - Square Feet	*	337,038	9,148	346,186	
To establish physician's private offices located in Medical Plaza #2 as a nonreimbursable cost center due to lack of documentation. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-I, Sections 2300, 2304, 2306 and 2328												
22	9	B-1			5.06	5.01	Administrative (Patient Phones)		53	653	706	
	9	B-1			5.02	5.01	Data Processing		18	(18)	0	
	9	B-1			5.04	5.01	Admissions		23	(23)	0	
	9	B-1			11.00	5.01	Cafeteria		15	(15)	0	
	9	B-1			13.00	5.01	Nursing Administration		6	(6)	0	
	9	B-1			14.00	5.01	Central Services and Supply		12	(12)	0	
	9	B-1			15.00	5.01	Pharmacy		13	(13)	0	
	9	B-1			16.00	5.01	Medical Records and Library		30	(30)	0	
	9	B-1			17.00	5.01	Social Services		30	(30)	0	
	9	B-1			30.00	5.01	Adults and Pediatrics		223	(223)	0	
	9	B-1			31.00	5.01	Intensive Care Unit		52	(52)	0	
	9	B-1			43.00	5.01	Nursery		54	(54)	0	
	9	B-1			54.00	5.01	Radiology - Diagnostic		63	(63)	0	
	9	B-1			56.00	5.01	Radioisotope		23	(23)	0	
	9	B-1			60.00	5.01	Laboratory		26	(26)	0	
	9	B-1			65.00	5.01	Respiratory Therapy		17	(17)	0	
	9	B-1			91.00	5.01	Emergency		48	(48)	0	
To reallocate non-patient phone expense based on the accumulated cost statistic due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-I, Sections 2300, 2302.8, 2304, 2307, 2313 and 2313.1												

Provider Name							Fiscal Period			Provider NPI		Adjustments
SUTTER ROSEVILLE MEDICAL CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1356390264		38
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 REPORTED STATISTICS</u>												
23	9	B-1			5.06	5.03	Administrative (Cost of Supplies)	2,564	52,552,389	52,554,953		
	9	B-1			6.00	5.03	Maintenance and Repairs	4,448	(4,448)	0		
	9	B-1			8.00	5.03	Laundry and Linen Service	4,163	(4,163)	0		
	9	B-1			9.00	5.03	Housekeeping	29,848	(29,848)	0		
	9	B-1			10.00	5.03	Dietary	6,785	(6,785)	0		
	9	B-1			13.00	5.03	Nursing Administration	3	(3)	0		
	9	B-1			16.00	5.03	Medical Records and Library	10	(10)	0		
	9	B-1			31.00	5.03	Intensive Care Unit	165	(165)	0		
	9	B-1			35.00	5.03	Neonatal Intensive Care Unit	1,124	(1,124)	0		
	9	B-1			50.00	5.03	Operating Room	37,444	(37,444)	0		
	9	B-1			54.00	5.03	Radiology - Diagnostic	10,843	(10,843)	0		
	9	B-1			54.01	5.03	Ultrasound	160	(160)	0		
	9	B-1			56.00	5.03	Radioisotope	559,355	(559,355)	0		
	9	B-1			59.00	5.03	Cardiac Catheterization	1,387	(1,387)	0		
	9	B-1			60.00	5.03	Laboratory	21,493	(21,493)	0		
	9	B-1			65.00	5.03	Respiratory Therapy	150,201	(150,201)	0		
	9	B-1			71.00	5.03	Medical Supplies Charged to Patients	16,005,122	(16,005,122)	0		
	9	B-1			72.00	5.03	Implanted Devices Charged to Patients	15,332,834	(15,332,834)	0		
	9	B-1			73.00	5.03	Drugs Charged to Patients	20,386,027	(20,386,027)	0		
	9	B-1			191.00	5.03	Research	17	(17)	0		
	9	B-1			194.04	5.03	Community Health Education	805	(805)	0		
	9	B-1			194.23	5.03	Heart Fail Clinic	90	(90)	0		
	9	B-1			194.34	5.03	Other Nonreimbursable Cost Centers	65	(65)	0		
To reallocate purchasing and stores expense based on the accumulated cost statistic for proper allocation of overhead expense. 42 CFR 413.20 and 413.24 CMS Pub. 15-I, Sections 2300, 2302.8, 2304, 2307, 2313 and 2313.1												

Provider Name							Fiscal Period		Provider NPI		Adjustments
SUTTER ROSEVILLE MEDICAL CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1356390264		38
Report References							Explanation of Audit Adjustments				
Adj. No.	Audit Report	Cost Report									
		Work Sheet	Part	Title	Line	Col.					
ADJUSTMENTS TO REPORTED PATIENT DAYS											
24	4	D-1	I	XIX	1.00	1	Adults and Pediatrics	64,223	20	64,243	
	4A	D-1	II	XIX	42.00	2	Nursery	4,820	(14)	4,806	
	4A	D-1	II	XIX	43.00	2	Intensive Care Unit	9,340	27	9,367	
To adjust patient census days to agree with the provider's census records. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-I, Sections 2205, 2300 and 2304											
25	Subacute 1	D-1	I	XIX	1.00	1	Skilled Nursing Facility	10,682	9	10,691	
To adjust subacute patient days to agree with the provider's census records. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-I, Sections 2205, 2300 and 2304											

Provider Name							Fiscal Period			Provider NPI		Adjustments
SUTTER ROSEVILLE MEDICAL CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1356390264		38
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 TOTAL CHARGES												
26	5	C	I	XIX	52.00	8	Delivery Room and Labor Room To reverse the provider's elimination of routine charges related to unrecovered cost of services for self-funded health insurance to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-I, Sections 332.1, 2300 and 2304	\$25,946,327	\$6,038	\$25,952,365		
27	5	C	I	XIX	92.00	8	Observation Beds (Nondistinct Part) To eliminate observation bed revenues for the proper matching of revenues with expense. 42 CFR 413.20 and 413.24 CMS Pub. 15-I, Sections 2300 and 2304	\$5,572,462	(\$5,572,462)	\$0		
28	Subacute 4	Not Reported			54.00		Subacute Ancillary Charges - Radiology - Diagnostic	\$0	\$61,754	\$61,754		
	Subacute 4	Not Reported			60.00		Subacute Ancillary Charges - Laboratory	0	564,854	564,854		
	Subacute 4	Not Reported			60.01		Subacute Ancillary Charges - Pathology	0	2,819	2,819		
	Subacute 4	Not Reported			64.00		Subacute Ancillary Charges - Intravenous Therapy	0	3,022	3,022		
	Subacute 4	Not Reported			65.00		Subacute Ancillary Charges - Respiratory Therapy	0	4,242,608	4,242,608		
	Subacute 4	Not Reported			66.00		Subacute Ancillary Charges - Physical Therapy	0	179,290	179,290		
	Subacute 4	Not Reported			67.00		Subacute Ancillary Charges - Occupational Therapy	0	191,002	191,002		
	Subacute 4	Not Reported			68.00		Subacute Ancillary Charges - Speech Pathology	0	20,414	20,414		
	Subacute 4	Not Reported			71.00		Subacute Ancillary Charges - Medical Supplies Charged to Patients	0	448,624	448,624		
	Subacute 4	Not Reported			73.00		Subacute Ancillary Charges - Drugs Charged to Patients	0	15,416	15,416		
	Subacute 4	Not Reported			101.00		Subacute Ancillary Charges - Total To include subacute ancillary charges to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-I, Sections 2300 and 2304 CCR, Title 22, Sections 51511 and 51511.5	0	5,729,803	5,729,803		

Provider Name							Fiscal Period			Provider NPI		Adjustments
SUTTER ROSEVILLE MEDICAL CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1356390264		38
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												
29	4A	Not Reported					Medi-Cal Inpatient Days - Administrative Days	0	130	130		
	4A	Not Reported					Medi-Cal Inpatient Days - Administrative Days Rate	\$0.00	\$351.26	\$351.26		
30	4	D-1	I	XIX	9.00	1	Medi-Cal Inpatient Days - Adults and Pediatrics	3,755	630	4,385		
	4A	D-1	II	XIX	42.00	4	Medi-Cal Inpatient Days - Nursery	321	121	442		
	4A	D-1	II	XIX	43.00	4	Medi-Cal Inpatient Days - Intensive Care Unit	794	146	940		
	4A	D-1	II	XIX	47.00	4	Medi-Cal Inpatient Days - Neonatal Intensive Care Unit	499	257	756		
31	6	D-4		XIX	50.00	2	Medi-Cal Ancillary Charges - Operating Room	\$4,796,489	\$1,262,474	\$6,058,963		
	6	D-4		XIX	52.00	2	Medi-Cal Ancillary Charges - Delivery Room and Labor Room	1,167,319	495,479	1,662,798		
	6	D-4		XIX	53.00	2	Medi-Cal Ancillary Charges - Anesthesiology	552,570	158,830	711,400		
	6	D-4		XIX	54.00	2	Medi-Cal Ancillary Charges - Radiology - Diagnostic	7,103,711	1,492,040	8,595,751		
	6	D-4		XIX	54.01	2	Medi-Cal Ancillary Charges - Ultrasound	377,186	71,931	449,117		
	6	D-4		XIX	56.00	2	Medi-Cal Ancillary Charges - Radioisotope	602,842	43,715	646,557		
	6	D-4		XIX	59.00	2	Medi-Cal Ancillary Charges - Cardiac Catheterization	920,735	176,554	1,097,289		
	6	D-4		XIX	60.00	2	Medi-Cal Ancillary Charges - Laboratory	7,025,505	1,325,137	8,350,642		
	6	D-4		XIX	60.01	2	Medi-Cal Ancillary Charges - Pathology	332,222	70,611	402,833		
	6	D-4		XIX	62.00	2	Medi-Cal Ancillary Charges - Whole Blood and Packed Red Blood Cells	186,767	45,643	232,410		
	6	D-4		XIX	65.00	2	Medi-Cal Ancillary Charges - Respiratory Therapy	3,108,776	590,207	3,698,983		
	6	D-4		XIX	66.00	2	Medi-Cal Ancillary Charges - Physical Therapy	1,235,314	(371,552)	863,762		
	6	D-4		XIX	66.02	2	Medi-Cal Ancillary Charges - Therapy Services - Rehab	14,444	(14,444)	0		
	6	D-4		XIX	67.00	2	Medi-Cal Ancillary Charges - Occupational Therapy	6,263	28,318	34,581		
	6	D-4		XIX	68.00	2	Medi-Cal Ancillary Charges - Speech Pathology	463,750	(455,078)	8,672		
	6	D-4		XIX	69.00	2	Medi-Cal Ancillary Charges - Electrocardiology	22,117	538,767	560,884		
	6	D-4		XIX	71.00	2	Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients	3,587,658	769,143	4,356,801		
	6	D-4		XIX	72.00	2	Medi-Cal Ancillary Charges - Implanted Devices Charged to Patients	863,547	242,208	1,105,755		
	6	D-4		XIX	73.00	2	Medi-Cal Ancillary Charges - Drugs Charged to Patients	6,912,393	2,207,671	9,120,064		
	6	D-4		XIX	74.00	2	Medi-Cal Ancillary Charges - Renal Dialysis	263,728	84,887	348,615		
	6	D-4		XIX	91.00	2	Medi-Cal Ancillary Charges - Emergency	3,026,819	547,330	3,574,149		
	6	D-4		XIX	202.00	2	Medi-Cal Ancillary Charges - Total	42,570,155	9,309,871	51,880,026		

-Continued on next page-

Provider Name							Fiscal Period			Provider NPI		Adjustments
SUTTER ROSEVILLE MEDICAL CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1356390264		38
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

-Continued from previous page-

32	2	E-3	VII	XIX	8.00	1	Medi-Cal Routine Charges - Total	\$21,729,025	\$5,369,583	\$27,098,608
	2	E-3	VII	XIX	9.00	1	Medi-Cal Ancillary Charges - Total	42,570,155	9,309,871	51,880,026
33	3	E-3	VII	XIX	33.00	1	Coinsurance	\$237,768	\$60,146	\$297,914
	1	E-3	VII	XIX	41.00	1	Interim Payments	16,483,210	3,979,807	20,463,017

To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary Payment Data:

Service Period: January 1, 2011 through December 31, 2011

Payment Period: January 1, 2011 through September 10, 2012

Report Date: September 25, 2012

42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139

CMS Pub. 15-I, Sections 2300, 2304, 2404, and 2408

CCR, Title 22, Sections 51173, 51511, 51541, and 51542

Provider Name							Fiscal Period			Provider NPI		Adjustments
SUTTER ROSEVILLE MEDICAL CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1356390264		38
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 - SUBACUTE												
34	Subacute 1	D-1	I	XIX	9.00	1	Medi-Cal Subacute Days - Total To include Medi-Cal subacute patient days to agree with the following paid claims summary: Report Date: September 21, 2012 Payment Period: January 1, 2011 through August 30, 2012 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-I, Sections 2304, 2404 and 2408 CCR, Title 22, Section 51541		8,331	1,157	9,488	
35	Subacute 1	N/A					Medi-Cal Subacute Days - Ventilator To adjust Medi-Cal ventilator dependent days to agree with the provider's census records. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-I, Sections 2205, 2300 and 2304	*	3,520	(786)	2,734	

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments
SUTTER ROSEVILLE MEDICAL CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1356390264		38
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 OTHER MATTERS												
36	Subacute 1	N/A					Medi-Cal Overpayments To recover Medi-Cal overpayments for ventilator dependent days not supported by the provider's census records. 42 CFR 413.5 and 413.24 CMS Pub. 15-I, Sections 2300, 2400 and 2409 CCR, Title 22, Section 51511.5(a)	\$0	\$26,599	\$26,599		
37	1	N/A					Medi-Cal Overpayments To recover Medi-Cal overpayments because the share of cost was not properly deducted from the amount billed. 42 CFR 413.5 and 413.20 CMS Pub. 15-I, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1	\$0	\$8,325	\$8,325		
38	1	E-3	VII	XIX	43.00	1	10% Rate Reduction For Service To eliminate the provider's reported rate reduction in conjunction with adjustment #1. 42 CFR 413.20 and 413.24 CMS Pub. 15-I, Sections 2300 and 2304	(\$453,692)	\$453,692	\$0		