

**REPORT
ON THE
COST REPORT REVIEW**

**SUTTER COAST HOSPITAL
CRESCENT CITY, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1457367062**

**FISCAL PERIOD ENDED
DECEMBER 31, 2010**

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

**Section Chief: Louise Wong
Audit Supervisor: David Mui
Auditor: Joy Maramag**



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



EDMUND G. BROWN JR.
GOVERNOR

January 18, 2013

Mike Bass
Reimbursement Manager
Sutter Health
2880 Gateway Oaks, Suite 200
Sacramento, CA 95833

SUTTER COAST HOSPITAL
NATIONAL PROVIDER IDENTIFIER (NPI) 1457367062
FISCAL PERIOD ENDED DECEMBER 31, 2010

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

In our opinion, the audited settlement for the fiscal period due the State in the amount of \$56,217 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 Medi-Cal AB 5 Reduction (SCHEDULE A)
4. Audit Adjustment 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

Mike Bass
Page 2

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.

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

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

Mike Bass
Page 3

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

Original Signed by

Louise Wong, Chief
Audits Section—Richmond
Financial Audits Branch

Certified

SUMMARY OF FINDINGS

Provider Name:
SUTTER COAST HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2010

		SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1) Provider NPI: 1457367062	Reported	\$ 73,471	
	Net Change	\$ (129,688)	
	Audited Amount Due Provider (State)	\$ (56,217)	
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)		\$ (56,217)	
9. Total Medi-Cal Cost			\$ 0

SUMMARY OF FINDINGS

Provider Name:
SUTTER COAST HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2010

		SETTLEMENT	COST
10. Subacute (SUBACUTE SCH 1-1)	Provider NPI:		
	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)		\$ 0	
11. Rural Health Clinic (RHC SCH 1)	Provider NPI:		
	Reported	\$ 0	
	Net Change	\$ 0	
Audited Amount Due Provider (State)		\$ 0	
12. Rural Health Clinic (RHC 95-210 SCH 1)	Provider NPI:		
	Reported	\$ 0	
	Net Change	\$ 0	
Audited Amount Due Provider (State)		\$ 0	
13. Rural Health Clinic (RHC 95-210 SCH 1-1)	Provider NPI:		
	Reported	\$ 0	
	Net Change	\$ 0	
Audited Amount Due Provider (State)		\$ 0	
14. County Medical Services Program (CMSP SCH 1)	Provider NPI:		
	Reported	\$ 0	
	Net Change	\$ 0	
Audited Amount Due Provider (State)		\$ 0	
15. Transitional Care (TC SCH 1)	Provider NPI:		
	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)		\$ 0	
16. Total Other Settlement Due Provider - (Lines 10 through 15)		\$ 0	
17. Total Combined Audited Settlement Due Provider (State/CMSP/RHC) - (Line 8 + Line 16)		\$ (56,217)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
SUTTER COAST HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2010

Provider NPI:
1457367062

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ 5,805,296	\$ 6,246,413
2. Excess Reasonable Cost Over Charges (Schedule 2)	\$ 0	\$ 0
3. Medi-Cal Inpatient Hospital Based Physician Services	\$ 0	N/A
4. \$	\$ 0	0
5. TOTAL COST-Reimbursable to Provider (Lines 1 through 4)	\$ 5,805,296	\$ 6,246,413
6. Interim Payments (Adj 11)	\$ (5,731,825)	\$ (6,143,082)
7. Balance Due Provider (State)	\$ 73,471	\$ 103,331
8. Duplicate Payments (Adj)	\$ 0	\$ 0
9. Noncontract AB 5 Reductions (Schedule A)	\$ 0	\$ (111,782)
10. Medi-Cal Credit Balances (Adj 13)	\$ 0	\$ (47,766)
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ 73,471	\$ (56,217)
	(To Summary of Findings)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT
AB 5 and AB 1183 - SUMMARY OF REDUCTIONSProvider Name:
SUTTER COAST HOSPITALFiscal Period Ended:
DECEMBER 31, 2010NPI No.
1457367062

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 07/01/09 Through 06/30/10 (SCHEDULE A-3)	<u>0</u>
4. 10% Reduction to HFPAs < 3 Hospitals for 07/01/08 Through 04/12/11 (SCHEDULE A-4)	<u>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 01/01/10 Through 02/23/10 (SCHEDULE A-6)	<u>111,915</u>
7. Total Noncontract AB 5 and/or AB 1183 Reductions	\$ <u><u>111,915</u></u> (To Schedule 1, Line 9)

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT
AB 5 and AB 1183 - SUMMARY OF REDUCTIONSProvider Name:
SUTTER COAST HOSPITALFiscal Period Ended:
DECEMBER 31, 2010NPI No.
1457367062

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 07/01/09 Through 06/30/10 (SCHEDULE A-3)	<u>0</u>
4. 10% Reduction to HFPAs < 3 Hospitals for 07/01/08 Through 04/12/11 (SCHEDULE A-4)	<u>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 01/01/10 Through 02/23/10 (SCHEDULE A-6)	<u>111,915</u>
7. Total Noncontract AB 5 and/or AB 1183 Reductions	\$ <u><u>111,915</u></u> (To Schedule 1, Line 9)

COMPUTATION OF LESSER OF
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:
SUTTER COAST HOSPITALFiscal Period Ended:
DECEMBER 31, 2010Provider NPI:
1457367062

REPORTED

AUDITED

REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3)	\$ <u>5,950,431</u>	\$ <u>6,407,025</u>
--	---------------------	---------------------

CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj 9)	\$ <u>5,545,002</u>	\$ <u>6,052,645</u>
--	---------------------	---------------------

3. Inpatient Ancillary Service Charges (Adj 9)	\$ <u>8,733,982</u>	\$ <u>9,404,925</u>
--	---------------------	---------------------

4. Total Charges - Medi-Cal Inpatient Services	\$ <u>14,278,984</u>	\$ <u>15,457,570</u>
--	----------------------	----------------------

5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ <u>8,328,553</u>	\$ <u>9,050,545</u>
--	---------------------	---------------------

6. Excess of Reasonable Cost Over Customary Charges (Line 1 minus Line 4)	\$ <u>0</u>	\$ <u>0</u>
	(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 COAST HOSPITALFiscal Period Ended:
DECEMBER 31, 2010Provider NPI:
1457367062

	REPORTED	AUDITED
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ 2,055,676	\$ 2,186,297
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ 3,998,799	\$ 4,340,301
3. Medi-Cal Inpatient Hospital Based Physician for Intern and Resident Services (Sch)	\$ 0	\$ 0
4. AB 75 Cost Limit & Administrative Day Reimbursement (Adj 14)	\$ (104,044)	\$ 0
5. Routine Services - Late Billing Cost Reductions (Adj 12)	\$ 0	\$ (119,573)
6. SUBTOTAL (Sum of Lines 1 through 5)	\$ 5,950,431	\$ 6,407,025
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	\$ (See Schedule 1)	\$ 0
8. SUBTOTAL	\$ 5,950,431	\$ 6,407,025 (To Schedule 2)
9. Coinsurance (Adj 10)	\$ (145,135)	\$ (160,612)
10. Patient and Third Party Liability (Adj)	\$ 0	\$ 0
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ 5,805,296	\$ 6,246,413 (To Schedule 1)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
SUTTER COAST HOSPITALFiscal Period Ended:
DECEMBER 31, 2010Provider NPI:
1457367062

GENERAL SERVICE UNIT NET OF SWING-BED COSTS

INPATIENT DAYS

	REPORTED	AUDITED
1. Total Inpatient Days (include private & swing-bed) (Adj)	7,103	7,103
2. Inpatient Days (include private, exclude swing-bed)	7,103	7,103
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj)	7,103	7,103
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 6)	1,359	1,505

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)	\$ 12,591,032	\$ 12,677,532
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)	\$ 12,591,032	\$ 12,677,532

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 15,883,742	\$ 15,883,742
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 15,883,742	\$ 15,883,742
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 0.792699	\$ 0.798145
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)	\$ 2,236.20	\$ 2,236.20
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)	\$ 12,591,032	\$ 12,677,532

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 1,772.64	\$ 1,784.81
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 2,409,018	\$ 2,686,139
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 1,589,781	\$ 1,654,162
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 3,998,799	\$ 4,340,301

(To Schedule 3)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
SUTTER COAST HOSPITALFiscal Period Ended:
DECEMBER 31, 2010Provider NPI:
1457367062

	REPORTED	AUDITED
SPECIAL CARE AND/OR NURSERY UNITS		
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 806,161	\$ 791,639
2. Total Inpatient Days (Adj)	764	764
3. Average Per Diem Cost	\$ 1,055.18	\$ 1,036.18
4. Medi-Cal Inpatient Days (Adj 6)	410	463
5. Cost Applicable to Medi-Cal	\$ 432,624	\$ 479,751
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 4,187,658	\$ 4,034,228
7. Total Inpatient Days (Adj)	1,339	1,339
8. Average Per Diem Cost	\$ 3,127.45	\$ 3,012.87
9. Medi-Cal Inpatient Days (Adj 6)	370	387
10. Cost Applicable to Medi-Cal	\$ 1,157,157	\$ 1,165,981
CORONARY CARE UNIT		
11. Total Inpatient Routine Cost (Sch 8, Line 27, Col 27)	\$ 0	\$ 0
12. Total Inpatient Days (Adj)	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Adj)	0	0
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0
NEONATAL INTENSIVE CARE UNIT		
16. Total Inpatient Routine Cost (Sch 8, Line 28, Col 27)	\$ 0	\$ 0
17. Total Inpatient Days (Adj)	0	0
18. Average Per Diem Cost	\$ 0.00	\$ 0.00
19. Medi-Cal Inpatient Days (Adj)	0	0
20. Cost Applicable to Medi-Cal	\$ 0	\$ 0
SURGICAL INTENSIVE CARE UNIT		
21. Total Inpatient Routine Cost (Sch 8, Line 29, Col 27)	\$ 0	\$ 0
22. Total Inpatient Days (Adj)	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Adj)	0	0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
ADMINISTRATIVE DAYS		
26. Per Diem Rate (Adj 7)	\$ 0.00	\$ 351.26
27. Medi-Cal Inpatient Days (Adj 7)	0	24
28. Cost Applicable to Medi-Cal	\$ 0	\$ 8,430
ADMINISTRATIVE DAYS		
29. Per Diem Rate (Adj)	\$ 0.00	\$ 0.00
30. Medi-Cal Inpatient Days (Adj)	0	0
31. Cost Applicable to Medi-Cal	\$ 0	\$ 0
32. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,28,31)	\$ 1,589,781	\$ 1,654,162

(To Schedule 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
SUTTER COAST HOSPITALFiscal Period Ended:
DECEMBER 31, 2010Provider NPI:
1457367062

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 COAST HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2010

Provider NPI:
1457367062

ANCILLARY COST CENTERS		TOTAL ANCILLARY COST *	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST TO CHARGES	MEDI-CAL CHARGES (From Schedule 6)	MEDI-CAL COST
37.00	Operating Room	\$ 6,480,886	\$ 24,362,629	0.266018	\$ 1,461,416	\$ 388,762
38.00	Recovery Room	0	0	0.000000	0	0
39.00	Delivery Room and Labor Room	722,930	432,478	1.671601	13,314	22,256
40.00	Anesthesiology	71,592	3,915,725	0.018283	475,057	8,686
41.00	Radiology - Diagnostic	3,403,218	9,141,991	0.372262	258,746	96,321
41.01	Radiology - MAMMO	764,108	4,679,653	0.163283	55,663	9,089
41.02	Radiology CT Scan	893,160	17,130,954	0.052137	555,083	28,940
42.00	Radiology - Therapeutic	0	0	0.000000	0	0
43.00	Radioisotope	391,728	774,612	0.505709	4,647	2,350
44.00	Laboratory	3,669,613	20,905,789	0.175531	1,313,300	230,525
44.01	Pathological Lab	0	0	0.000000	0	0
46.00	Whole Blood	491,639	966,546	0.508655	33,763	17,174
47.00	Blood Storing and Processing	0	0	0.000000	0	0
48.00	Intravenous Therapy	0	0	0.000000	0	0
49.00	Respiratory Therapy	1,312,611	4,808,004	0.273005	968,537	264,416
50.00	Physical Therapy	755,632	981,164	0.770138	69,304	53,374
51.00	Occupational Therapy	0	0	0.000000	0	0
52.00	Speech Pathology	23,454	138,098	0.169834	0	0
53.00	Electrocardiology	504,736	4,638,550	0.108813	193,385	21,043
55.00	Medical Supplies Charged to Patients	3,162,258	3,120,331	1.013437	387,371	392,576
55.30	Implantable Devices Charged to Patients	253,440	366,387	0.691726	7,681	5,313
56.00	Drugs Charged to Patients	3,656,911	20,738,703	0.176333	1,890,219	333,307
57.00	Renal Dialysis	0	0	0.000000	0	0
58.00	ASC (Non-Distinct Part)	0	0	0.000000	0	0
59.00		0	0	0.000000	0	0
59.01		0	0	0.000000	0	0
59.02		0	0	0.000000	0	0
59.03		0	0	0.000000	0	0
60.00	Clinic	2,540,132	5,095,736	0.498482	0	0
60.01	Brookings Clinic	889,158	967,984	0.918567	0	0
61.00	Emergency	8,377,499	46,090,548	0.181762	1,717,439	312,165
62.00	Observation Beds	0	0	0.000000	0	0
63.50	RHC	1,622,984	1,573,934	1.031164	0	0
71.00	Home Health Agency	1,877,769	2,590,141	0.724968	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
TOTAL		\$ 41,865,458	\$ 173,419,957		\$ 9,404,925	\$ 2,186,297

(To Schedule 3)

* From Schedule 8, Column 27

Provider Name:
SUTTER COAST HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2010

TRIAL BALANCE EXPENSES	ALLOC COST 4.08	EMPLOYEE BENEFITS 5.00	ALLOC COST 6.01	ALLOC COST 6.02	ALLOC COST 6.03	ALLOC COST 6.04	ALLOC COST 6.05	ALLOC COST 6.06	ALLOC COST 6.07	ALLOC COST 6.08	ACCUMULATE COST	ADMINIS- TRATIVE & GENERAL 6.00
ANCILLARY COST CENTERS												
37.00 Operating Room	0	323,168	0	0	0	0	0	0	0	0	3,942,892	846,813
38.00 Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00 Delivery Room and Labor Room	0	35,957	0	0	0	0	0	0	0	0	410,579	88,180
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	16,179	3,475
41.00 Radiology - Diagnostic	0	202,787	0	0	0	0	0	0	0	0	2,308,494	495,794
41.01 Radiology - MAMMO	0	51,410	0	0	0	0	0	0	0	0	554,535	119,097
41.02 Radiology CT Scan	0	65,102	0	0	0	0	0	0	0	0	553,432	118,860
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
43.00 Radioisotope	0	10,039	0	0	0	0	0	0	0	0	287,890	61,830
44.00 Laboratory	0	222,756	0	0	0	0	0	0	0	0	2,672,492	573,970
44.01 Pathological Lab	0	0	0	0	0	0	0	0	0	0	0	0
46.00 Whole Blood	0	10,279	0	0	0	0	0	0	0	0	373,261	80,165
47.00 Blood Storing and Processing	0	0	0	0	0	0	0	0	0	0	0	0
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	0	96,670	0	0	0	0	0	0	0	0	897,529	192,762
50.00 Physical Therapy	0	60,278	0	0	0	0	0	0	0	0	573,772	123,229
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0
52.00 Speech Pathology	0	0	0	0	0	0	0	0	0	0	18,419	3,956
53.00 Electrocardiology	0	32,296	0	0	0	0	0	0	0	0	306,787	65,889
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0	2,298,552	493,659
55.30 Implantable Devices Charged to Patients	0	0	0	0	0	0	0	0	0	0	183,054	39,314
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	1,653,394	355,099
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	0	0
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
59.00	0	0	0	0	0	0	0	0	0	0	0	0
59.01	0	0	0	0	0	0	0	0	0	0	0	0
59.02	0	0	0	0	0	0	0	0	0	0	0	0
59.03	0	0	0	0	0	0	0	0	0	0	0	0
60.00 Clinic	0	409,238	0	0	0	0	0	0	0	0	1,930,651	414,645
60.01 Brookings Clinic	0	109,161	0	0	0	0	0	0	0	0	717,764	154,154
61.00 Emergency	0	619,937	0	0	0	0	0	0	0	0	5,714,015	1,227,196
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
63.50 RHC	0	152,696	0	0	0	0	0	0	0	0	1,316,628	282,772
71.00 Home Health Agency	0	166,939	0	0	0	0	0	0	0	0	1,544,131	331,632
83.00	0	0	0	0	0	0	0	0	0	0	0	0
84.00	0	0	0	0	0	0	0	0	0	0	0	0
85.00	0	0	0	0	0	0	0	0	0	0	0	0
86.00	0	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTERS												
96.00 Gift, Flower, Coffee Shop and Canteen	0	0	0	0	0	0	0	0	0	0	13,989	3,004
97.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
98.00 Physicians' Private Office	0	3,924	0	0	0	0	0	0	0	0	99,811	21,436
98.01 WA MOB	0	0	0	0	0	0	0	0	0	0	0	0
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
99.02	0	0	0	0	0	0	0	0	0	0	0	0
99.03	0	0	0	0	0	0	0	0	0	0	0	0
99.04	0	0	0	0	0	0	0	0	0	0	0	0
99.05	0	0	0	0	0	0	0	0	0	0	0	0
100.00 Non-Reimbursable Cost Center	0	19,105	0	0	0	0	0	0	0	0	252,429	54,214
100.01	0	0	0	0	0	0	0	0	0	0	0	0
100.02	0	0	0	0	0	0	0	0	0	0	0	0
100.03	0	0	0	0	0	0	0	0	0	0	0	0
100.04	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	<u>5,083,831</u>	0	0	0	0	0	0	0	0	<u>59,902,251</u>	<u>10,590,635</u>

Provider Name:
SUTTER COAST HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2010

TRIAL BALANCE EXPENSES	MAINT & REPAIRS 7.00	OPER PLANT 8.00	LAUNDRY & LINEN 9.00	HOUSEKEEP 10.00	DIETARY 11.00	CAFE 12.00	MAINT OF PERSONNEL 13.00	NURSING ADMIN 14.00	CENTRAL SERVICE & SUPPLY 15.00	PHARMACY 16.00	MEDICAL RECORDS & LIBRARY 17.00	SOCIAL SERVICE 18.00
ANCILLARY COST CENTERS												
37.00 Operating Room	0	764,353	0	364,635	0	133,521	0	147,959	90,372	0	190,341	0
38.00 Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00 Delivery Room and Labor Room	0	121,975	0	58,188	0	13,034	0	27,594	0	0	3,379	0
40.00 Anesthesiology	0	10,400	0	4,961	0	0	0	0	5,984	0	30,593	0
41.00 Radiology - Diagnostic	0	265,373	0	126,596	0	114,298	0	16,317	4,921	0	71,425	0
41.01 Radiology - MAMMO	0	23,287	0	11,109	0	19,015	0	0	503	0	36,561	0
41.02 Radiology CT Scan	0	36,174	0	17,257	0	28,953	0	0	4,642	0	133,842	0
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
43.00 Radioisotope	0	21,479	0	10,246	0	4,028	0	0	204	0	6,052	0
44.00 Laboratory	0	76,418	0	36,455	0	121,666	0	0	25,277	0	163,334	0
44.01 Pathological Lab	0	0	0	0	0	0	0	0	0	0	0	0
46.00 Whole Blood	0	16,957	0	8,089	0	5,616	0	0	0	0	7,551	0
47.00 Blood Storing and Processing	0	0	0	0	0	0	0	0	0	0	0	0
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	0	90,210	0	43,035	0	45,667	0	0	5,844	0	37,564	0
50.00 Physical Therapy	0	0	0	0	0	22,058	0	28,153	755	0	7,666	0
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0
52.00 Speech Pathology	0	0	0	0	0	0	0	0	0	0	1,079	0
53.00 Electrocardiology	0	51,831	0	24,726	0	16,435	0	2,141	687	0	36,240	0
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	345,668	0	24,379	0
55.30 Implantable Devices Charged to Patients	0	0	0	0	0	0	0	0	28,209	0	2,863	0
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	1,486,390	162,028	0
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	0	0
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
59.00	0	0	0	0	0	0	0	0	0	0	0	0
59.01	0	0	0	0	0	0	0	0	0	0	0	0
59.02	0	0	0	0	0	0	0	0	0	0	0	0
59.03	0	0	0	0	0	0	0	0	0	0	0	0
60.00 Clinic	0	0	0	0	0	139,079	0	12,310	3,633	0	39,812	0
60.01 Brookings Clinic	0	0	0	0	0	0	0	9,295	382	0	7,563	0
61.00 Emergency	0	226,768	0	108,180	0	289,189	0	409,419	42,634	0	360,098	0
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
63.50 RHC	0	0	0	0	0	0	0	0	3,015	333	20,236	0
71.00 Home Health Agency	0	0	0	0	0	0	0	0	1,664	342	0	0
83.00	0	0	0	0	0	0	0	0	0	0	0	0
84.00	0	0	0	0	0	0	0	0	0	0	0	0
85.00	0	0	0	0	0	0	0	0	0	0	0	0
86.00	0	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTERS												
96.00 Gift, Flower, Coffee Shop and Canteen	0	13,000	0	6,202	0	0	0	0	0	0	0	0
97.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
98.00 Physicians' Private Office	0	0	0	0	0	0	0	0	0	0	0	0
98.01 WA MOB	0	0	0	0	0	0	0	0	0	0	0	0
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
99.02	0	0	0	0	0	0	0	0	0	0	0	0
99.03	0	0	0	0	0	0	0	0	0	0	0	0
99.04	0	0	0	0	0	0	0	0	0	0	0	0
99.05	0	0	0	0	0	0	0	0	0	0	0	0
100.00 Non-Reimbursable Cost Center	0	33,687	0	16,071	0	19,542	0	0	8	0	0	0
100.01	0	0	0	0	0	0	0	0	0	0	0	0
100.02	0	0	0	0	0	0	0	0	0	0	0	0
100.03	0	0	0	0	0	0	0	0	0	0	0	0
100.04	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	<u>3,512,701</u>	<u>411,741</u>	<u>1,639,954</u>	<u>588,785</u>	<u>1,639,791</u>	0	<u>1,555,751</u>	<u>612,150</u>	<u>1,487,065</u>	<u>1,544,982</u>	<u>733,693</u>

Provider Name:
SUTTER COAST HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2010

TRIAL BALANCE EXPENSES	ALLOC COST 19.00	ALLOC COST 19.02	ALLOC COST 19.03	NON- PHYSICIAN ANESTH 20.00	NURSING SCHOOL 21.00	INT & RES SALARY & FRINGES 22.00	INT & RES PROGRAM 23.00	PARAMED EDUCAT 24.00	SUBTOTAL 25.00	POST	TOTAL
										STEP-DOWN ADJUSTMENT 26.00	COST 27.00
ANCILLARY COST CENTERS											
37.00 Operating Room	0	0	0	0	0	0	0	0	6,480,886		6,480,886
38.00 Recovery Room	0	0	0	0	0	0	0	0	0		0
39.00 Delivery Room and Labor Room	0	0	0	0	0	0	0	0	722,930		722,930
40.00 Anesthesiology	0	0	0	0	0	0	0	0	71,592		71,592
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	3,403,218		3,403,218
41.01 Radiology - MAMMO	0	0	0	0	0	0	0	0	764,108		764,108
41.02 Radiology CT Scan	0	0	0	0	0	0	0	0	893,160		893,160
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0		0
43.00 Radioisotope	0	0	0	0	0	0	0	0	391,728		391,728
44.00 Laboratory	0	0	0	0	0	0	0	0	3,669,613		3,669,613
44.01 Pathological Lab	0	0	0	0	0	0	0	0	0		0
46.00 Whole Blood	0	0	0	0	0	0	0	0	491,639		491,639
47.00 Blood Storing and Processing	0	0	0	0	0	0	0	0	0		0
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0		0
49.00 Respiratory Therapy	0	0	0	0	0	0	0	0	1,312,611		1,312,611
50.00 Physical Therapy	0	0	0	0	0	0	0	0	755,632		755,632
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	0		0
52.00 Speech Pathology	0	0	0	0	0	0	0	0	23,454		23,454
53.00 Electrocardiology	0	0	0	0	0	0	0	0	504,736		504,736
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	3,162,258		3,162,258
55.30 Implantable Devices Charged to Patients	0	0	0	0	0	0	0	0	253,440		253,440
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	3,656,911		3,656,911
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0		0
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0		0
59.00	0	0	0	0	0	0	0	0	0		0
59.01	0	0	0	0	0	0	0	0	0		0
59.02	0	0	0	0	0	0	0	0	0		0
59.03	0	0	0	0	0	0	0	0	0		0
60.00 Clinic	0	0	0	0	0	0	0	0	2,540,132		2,540,132
60.01 Brookings Clinic	0	0	0	0	0	0	0	0	889,158		889,158
61.00 Emergency	0	0	0	0	0	0	0	0	8,377,499		8,377,499
62.00 Observation Beds	0	0	0	0	0	0	0	0	0		0
63.50 RHC	0	0	0	0	0	0	0	0	1,622,984		1,622,984
71.00 Home Health Agency	0	0	0	0	0	0	0	0	1,877,769		1,877,769
83.00	0	0	0	0	0	0	0	0	0		0
84.00	0	0	0	0	0	0	0	0	0		0
85.00	0	0	0	0	0	0	0	0	0		0
86.00	0	0	0	0	0	0	0	0	0		0
NONREIMBURSABLE COST CENTERS											
96.00 Gift, Flower, Coffee Shop and Canteen	0	0	0	0	0	0	0	0	36,195		36,195
97.00 Research	0	0	0	0	0	0	0	0	0		0
98.00 Physicians' Private Office	0	0	0	0	0	0	0	0	121,248		121,248
98.01 WA MOB	0	0	0	0	0	0	0	0	0		0
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0		0
99.02	0	0	0	0	0	0	0	0	0		0
99.03	0	0	0	0	0	0	0	0	0		0
99.04	0	0	0	0	0	0	0	0	0		0
99.05	0	0	0	0	0	0	0	0	0		0
100.00 Non-Reimbursable Cost Center	0	0	0	0	0	0	0	0	375,951		375,951
100.01	0	0	0	0	0	0	0	0	0		0
100.02	0	0	0	0	0	0	0	0	0		0
100.03	0	0	0	0	0	0	0	0	0		0
100.04	0	0	0	0	0	0	0	0	0		0
TOTAL	0	0	0	0	0	0	0	0	59,902,251	0	59,902,251

STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:
SUTTER COAST HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2010

	EMP BENE (GROSS SALARIES) 5.00	STAT 6.01	STAT 6.02	STAT 6.03	STAT 6.04	STAT 6.05	STAT 6.06	STAT 6.07	STAT 6.08	ADM & GEN (ACCUM COST)	MAINT & REPAIRS (SQ FT) 7.00
ANCILLARY COST CENTERS											
37.00	Operating Room	1,663,196								3,942,892	
38.00	Recovery Room									0	
39.00	Delivery Room and Labor Room	185,055								410,579	
40.00	Anesthesiology									16,179	
41.00	Radiology - Diagnostic	1,043,650								2,308,494	
41.01	Radiology - MAMMO	264,585								554,535	
41.02	Radiology CT Scan	335,047								553,432	
42.00	Radiology - Therapeutic									0	
43.00	Radioisotope	51,668								287,890	
44.00	Laboratory	1,146,420								2,672,492	
44.01	Pathological Lab									0	
46.00	Whole Blood	52,902								373,261	
47.00	Blood Storing and Processing									0	
48.00	Intravenous Therapy									0	
49.00	Respiratory Therapy	497,515								897,529	
50.00	Physical Therapy	310,225								573,772	
51.00	Occupational Therapy									0	
52.00	Speech Pathology									18,419	
53.00	Electrocardiology	166,210								306,787	
55.00	Medical Supplies Charged to Patients									2,298,552	
55.30	Implantable Devices Charged to Patients									183,054	
56.00	Drugs Charged to Patients									1,653,394	
57.00	Renal Dialysis									0	
58.00	ASC (Non-Distinct Part)									0	
59.00										0	
59.01										0	
59.02										0	
59.03										0	
60.00	Clinic	2,106,158								1,930,651	
60.01	Brookings Clinic	561,802								717,764	
61.00	Emergency	3,190,525								5,714,015	
62.00	Observation Beds									0	
63.50	RHC	785,855								1,316,628	
71.00	Home Health Agency	859,154								1,544,131	
83.00										0	
84.00										0	
85.00										0	
86.00										0	
NONREIMBURSABLE COST CENTERS											
96.00	Gift, Flower, Coffee Shop and Canteen									13,989	
97.00	Research									0	
98.00	Physicians' Private Office	20,196								99,811	
98.01	WA MOB									0	
99.00	Nonpaid Workers									0	
99.02										0	
99.03										0	
99.04										0	
99.05										0	
100.00	Non-Reimbursable Cost Center	98,327								252,429	
100.01										0	
100.02										0	
100.03										0	
100.04										0	
TOTAL	26,164,086	0	0	0	0	0	0	0	0	49,311,616	0
COST TO BE ALLOCATED	5,083,831	0	0	0	0	0	0	0	0	10,590,635	0
UNIT COST MULTIPLIER - SCH 8	0.194306	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.214770	0.000000

Provider Name:
SUTTER COAST HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2010

	OPER PLANT (SQ FT) 8.00	LAUNDRY & LINEN (PAT DAYS) 9.00 (Adj 4)	HOUSE-KEEPING (SQ FT) 10.00	DIETARY (PAT DAYS) 11.00 (Adj 4)	CAFETERIA (PROD HRS) 12.00	MAINT OF PERSONNEL (# HOUSED) 13.00	NURSING ADMIN (NURSE HR) 14.00	CENT SERV & SUPPLY (CST REQ) 15.00 (Adj 5)	PHARMACY (COSTS REQUIS) 16.00	MED REC (GROSS CHARGES) 17.00	SOC SERV (PAT DAYS) 18.00 (Adj 4)	STAT 19.00	
ANCILLARY COST CENTERS													
37.00	Operating Room	13,523	13,523		37,258		17,764	586,449		24,362,629			
38.00	Recovery Room												
39.00	Delivery Room and Labor Room	2,158	2,158		3,637		3,313			432,478			
40.00	Anesthesiology	184	184					38,831		3,915,725			
41.00	Radiology - Diagnostic	4,695	4,695		31,894		1,959	31,934		9,141,991			
41.01	Radiology - MAMMO	412	412		5,306			3,266		4,679,653			
41.02	Radiology CT Scan	640	640		8,079			30,121		17,130,954			
42.00	Radiology - Therapeutic												
43.00	Radioisotope	380	380		1,124			1,323		774,612			
44.00	Laboratory	1,352	1,352		33,950			164,033		20,905,789			
44.01	Pathological Lab												
46.00	Whole Blood	300	300		1,567					966,546			
47.00	Blood Storing and Processing												
48.00	Intravenous Therapy												
49.00	Respiratory Therapy	1,596	1,596		12,743			37,922		4,808,004			
50.00	Physical Therapy				6,155		3,380	4,899		981,164			
51.00	Occupational Therapy												
52.00	Speech Pathology									138,098			
53.00	Electrocardiology	917	917		4,586		257	4,461		4,638,550			
55.00	Medical Supplies Charged to Patients							2,243,143		3,120,331			
55.30	Implantable Devices Charged to Patients							183,054		366,387			
56.00	Drugs Charged to Patients								1,643,356	20,738,703			
57.00	Renal Dialysis												
58.00	ASC (Non-Distinct Part)												
59.00													
59.01													
59.02													
59.03													
60.00	Clinic				38,809		1,478	23,577		5,095,736			
60.01	Brookings Clinic						1,116	2,477		967,984			
61.00	Emergency	4,012	4,012		80,696		49,155	276,664		46,090,548			
62.00	Observation Beds												
63.50	RHC							19,568	368	2,590,141			
71.00	Home Health Agency							10,800	378				
83.00													
84.00													
85.00													
86.00													
NONREIMBURSABLE COST CENTERS													
96.00	Gift, Flower, Coffee Shop and Canteen	230	230										
97.00	Research												
98.00	Physicians' Private Office												
98.01	WA MOB												
99.00	Nonpaid Workers												
99.02													
99.03													
99.04													
99.05													
100.00	Non-Reimbursable Cost Center	596	596		5,453			52					
100.01													
100.02													
100.03													
100.04													
TOTAL													
		62,147	9,206	60,820	9,206	457,572	0	186,784	3,972,422	1,644,102	197,748,893	9,206	0
COST TO BE ALLOCATED													
		3,512,701	411,741	1,639,954	588,785	1,639,791	0	1,555,751	612,150	1,487,065	1,544,982	733,693	0
UNIT COST MULTIPLIER - SCH 8													
		56.522461	44.725281	26.964065	63.956704	3.583679	0.000000	8.329144	0.154100	0.904485	0.007813	79.697271	0.000000

Provider Name:
SUTTER COAST HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2010

STAT	STAT	NONPHY ANESTH (ASG TIME)	NURSE SCHOOL (ASG TIME)	I&R-SAL & FRINGES (ASG TIME)	I&R-PRG COST (ASG TIME)	PARAMED EDUCAT (ASG TIME)
19.02	19.03	20.00	21.00	22.00	23.00	24.00

GENERAL SERVICE COST CENTERS

1.00 Old Capital Related Costs - Building and Fixtures
 2.00 Old Capital Related Costs - Movable Equipment
 3.00 New Capital Related Costs - Building and Fixtures
 4.00 New Capital Related Costs-Movable Equipment
 4.01
 4.02
 4.03
 4.04
 4.05
 4.06
 4.07
 4.08
 5.00 Employee Benefits
 6.01 Non-Patient Telephones
 6.02 Data Processing
 6.03 Purchasing/Receiving
 6.04 Patient Admitting
 6.05 Patient Business Office
 6.06
 6.07
 6.08
 6.00 Administrative and General
 7.00 Maintenance and Repairs
 8.00 Operation of Plant
 9.00 Laundry and Linen Service
 10.00 Housekeeping
 11.00 Dietary
 12.00 Cafeteria
 13.00 Maintenance of Personnel
 14.00 Nursing Administration
 15.00 Central Services and Supply
 16.00 Pharmacy
 17.00 Medical Records and Library
 18.00 Social Service
 19.00
 19.02
 19.03
 20.00
 21.00 Nursing School
 22.00 Intern and Resident Service - Salary and Fringes
 23.00 Intern and Resident - Other Program
 24.00 Paramedical Ed Program
INPATIENT ROUTINE COST CENTERS
 25.00 Adults and Pediatrics (General Routine)
 26.00 Intensive Care Unit
 27.00 Coronary Care Unit
 28.00 Neonatal Intensive Care Unit
 29.00 Surgical Intensive Care
 30.00 Subprovider I
 31.00 Subprovider II
 32.00
 33.00 Nursery
 34.00 Medicare Certified Nursing Facility
 35.00 Distinct Part Nursing Facility
 36.00 Adult Subacute Care Unit
 36.01 Subacute Care Unit II
 36.02 Transitional Care Unit

TRIAL BALANCE OF EXPENSES

Provider Name:
SUTTER COAST HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2010

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	GENERAL SERVICE COST CENTERS			
1.00	Old Capital Related Costs - Building and Fixtures	\$	\$ 0	\$ 0
2.00	Old Capital Related Costs - Movable Equipment		0	0
3.00	New Capital Related Costs - Building and Fixtures	1,263,354	(514)	1,262,840
4.00	New Capital Related Costs-Movable Equipment	3,421,089	(477)	3,420,612
4.01			0	0
4.02			0	0
4.03			0	0
4.04			0	0
4.05			0	0
4.06			0	0
4.07			0	0
4.08			0	0
5.00	Employee Benefits	5,044,479	0	5,044,479
6.01	Non-Patient Telephones		0	0
6.02	Data Processing		0	0
6.03	Purchasing/Receiving		0	0
6.04	Patient Admitting		0	0
6.05	Patient Business Office		0	0
6.06			0	0
6.07			0	0
6.08			0	0
6.00	Administrative and General	9,691,417	(431,814)	9,259,603
7.00	Maintenance and Repairs		0	0
8.00	Operation of Plant	2,606,333	0	2,606,333
9.00	Laundry and Linen Service	242,034	0	242,034
10.00	Housekeeping	1,153,648	0	1,153,648
11.00	Dietary	334,900	0	334,900
12.00	Cafeteria	843,183	0	843,183
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	932,537	0	932,537
15.00	Central Services and Supply	234,594	0	234,594
16.00	Pharmacy	922,916	0	922,916
17.00	Medical Records and Library	969,793	0	969,793
18.00	Social Service	447,969	0	447,969
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 and Resident Service - Salary and Fringes		0	0
23.00	Intern and Resident - Other Program		0	0
24.00	Paramedical Ed Program		0	0
	INPATIENT ROUTINE COST CENTERS			
25.00	Adults and Pediatrics (General Routine)	5,612,668	0	5,612,668
26.00	Intensive Care Unit	2,113,835	(1,371)	2,112,464
27.00	Coronary Care Unit		0	0
28.00	Neonatal Intensive Care Unit		0	0
29.00	Surgical Intensive Care		0	0
30.00	Subprovider I		0	0
31.00	Subprovider II		0	0
32.00			0	0
33.00	Nursery	337,910	0	337,910
34.00	Medicare Certified Nursing Facility		0	0
35.00	Distinct Part Nursing Facility		0	0
36.00	Adult Subacute Care Unit		0	0
36.01	Subacute Care Unit II		0	0
36.02	Transitional Care Unit		0	0

TRIAL BALANCE OF EXPENSES

Provider Name:
SUTTER COAST HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2010

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
37.00	Operating Room	\$ 2,797,232	\$ 0	\$ 2,797,232
38.00	Recovery Room		0	0
39.00	Delivery Room and Labor Room	243,369	0	243,369
40.00	Anesthesiology	4,988	0	4,988
41.00	Radiology - Diagnostic	1,820,149	0	1,820,149
41.01	Radiology - MAMMO	478,066	0	478,066
41.02	Radiology CT Scan	449,405	0	449,405
42.00	Radiology - Therapeutic		0	0
43.00	Radioisotope	254,738	0	254,738
44.00	Laboratory	2,367,505	0	2,367,505
44.01	Pathological Lab		0	0
46.00	Whole Blood	344,735	0	344,735
47.00	Blood Storing and Processing		0	0
48.00	Intravenous Therapy		0	0
49.00	Respiratory Therapy	703,788	0	703,788
50.00	Physical Therapy	513,494	0	513,494
51.00	Occupational Therapy		0	0
52.00	Speech Pathology	18,419	0	18,419
53.00	Electrocardiology	218,718	0	218,718
55.00	Medical Supplies Charged to Patients	2,298,552	0	2,298,552
55.30	Implantable Devices Charged to Patients	183,054	0	183,054
56.00	Drugs Charged to Patients	1,653,394	0	1,653,394
57.00	Renal Dialysis		0	0
58.00	ASC (Non-Distinct Part)		0	0
59.00			0	0
59.01			0	0
59.02			0	0
59.03			0	0
60.00	Clinic	1,521,413	0	1,521,413
60.01	Brookings Clinic	608,603	0	608,603
61.00	Emergency	4,850,061	0	4,850,061
62.00	Observation Beds		0	0
63.50	RHC	1,163,932	0	1,163,932
71.00	Home Health Agency	1,377,192	0	1,377,192
83.00			0	0
84.00			0	0
85.00			0	0
86.00			0	0
	SUBTOTAL	\$ 60,043,466	\$ (434,176)	\$ 59,609,290
	NONREIMBURSABLE COST CENTERS			
96.00	Gift, Flower, Coffee Shop and Canteen		0	0
97.00	Research		0	0
98.00	Physicians' Private Office	95,887	0	95,887
98.01	WA MOB		0	0
99.00	Nonpaid Workers		0	0
99.02			0	0
99.03			0	0
99.04			0	0
99.05			0	0
100.00	Non-Reimbursable Cost Center	197,074	0	197,074
100.01			0	0
100.02			0	0
100.03			0	0
100.04			0	0
100.99	SUBTOTAL	\$ 292,961	\$ 0	\$ 292,961
101	TOTAL	\$ 60,336,427	\$ (434,176)	\$ 59,902,251

(To Schedule 8)

Provider Name:
SUTTER COAST HOSPITAL

Page 1
Fiscal Period Ended:
DECEMBER 31, 2010

	TOTAL ADJ (Page 1 & 2)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ								
ANCILLARY COST CENTERS												
37.00 Operating Room	0											
38.00 Recovery Room	0											
39.00 Delivery Room and Labor Room	0											
40.00 Anesthesiology	0											
41.00 Radiology - Diagnostic	0											
41.01 Radiology - MAMMO	0											
41.02 Radiology CT Scan	0											
42.00 Radiology - Therapeutic	0											
43.00 Radioisotope	0											
44.00 Laboratory	0											
44.01 Pathological Lab	0											
46.00 Whole Blood	0											
47.00 Blood Storing and Processing	0											
48.00 Intravenous Therapy	0											
49.00 Respiratory Therapy	0											
50.00 Physical Therapy	0											
51.00 Occupational Therapy	0											
52.00 Speech Pathology	0											
53.00 Electrocardiology	0											
55.00 Medical Supplies Charged to Patients	0											
55.30 Implantable Devices Charged to Patients	0											
56.00 Drugs Charged to Patients	0											
57.00 Renal Dialysis	0											
58.00 ASC (Non-Distinct Part)	0											
59.00	0											
59.01	0											
59.02	0											
59.03	0											
60.00 Clinic	0											
60.01 Brookings Clinic	0											
61.00 Emergency	0											
62.00 Observation Beds	0											
63.50 RHC	0											
71.00 Home Health Agency	0											
83.00	0											
84.00	0											
85.00	0											
86.00	0											
NONREIMBURSABLE COST CENTERS												
96.00 Gift, Flower, Coffee Shop and Canteen	0											
97.00 Research	0											
98.00 Physicians' Private Office	0											
98.01 WA MOB	0											
99.00 Nonpaid Workers	0											
99.02	0											
99.03	0											
99.04	0											
99.05	0											
100.00 Non-Reimbursable Cost Center	0											
100.01	0											
100.02	0											
100.03	0											
100.04	0											
101.00 TOTAL	<u>(\$434,176)</u>	<u>(432,805)</u>	<u>(1,371)</u>	<u>0</u>								

(To Sch 10)

Provider Name							Fiscal Period			Provider NPI		Adjustments
SUTTER COAST HOSPITAL							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010			1457367062		14
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report												
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.						
1							<p style="text-align: center;"><u>MEMORANDUM ADJUSTMENT</u></p> <p>The services provided to Medi-Cal inpatients in Noncontract acute hospitals are subject to various reimbursement limitations identified in AB 5 and/or 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</p>					

Provider Name			Fiscal Period				Provider NPI		Adjustments	
SUTTER COAST HOSPITAL			JANUARY 1, 2010 THROUGH DECEMBER 31, 2010				1457367062		14	
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										
2	10A	A			3.00	7	New Capital Related Costs - Buildings and Fixtures	\$1,263,354	(\$514)	\$1,262,840
	10A	A			4.00	7	New Capital Related Costs - Movable Equipment	3,421,089	(477)	3,420,612
	10A	A			6.00	7	Administrative and General To adjust the reported home office costs to agree with the Sutter Health Home Office Audit Report for fiscal period ended December 31, 2010. CMS Pub. 15-1, Sections 2150.2 and 2304	9,691,417	(431,814)	9,259,603
3	10A	A			26.00	7	Intensive Care Unit To adjust the reported regional home office costs to agree with the Sacramento Sierra Regional Home Office Audit Report for fiscal period ended December 31, 2010. CMS Pub. 15-1, Sections 2150.2 and 2304	\$2,113,835	(\$1,371)	\$2,112,464

Provider Name			Fiscal Period				Provider NPI		Adjustments	
SUTTER COAST HOSPITAL			JANUARY 1, 2010 THROUGH DECEMBER 31, 2010				1457367062		14	
Report References			Explanation of Audit Adjustments				As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Audit Report	Work Sheet								Part
ADJUSTMENTS TO REPORTED STATISTICS										
4	9	B-1	25.00	9,11,18	Adults and Pediatrics (Patient Days)		5,957	1,146	7,103	
	9	B-1	26.00	9,11,18	Intensive Care Unit		1,958	(619)	1,339	
	9	B-1	95.00	9	Total Statistics - Patient Days		8,679	527	9,206	
	9	B-1	95.00	11	Total Statistics - Patient Days		8,679	527	9,206	
	9	B-1	95.00	18	Total Statistics - Patient Days		8,679	527	9,206	
To adjust the reported patient days statistics to agree with the provider's records. CMS Pub. 15-1, Sections 2300 and 2304										
5	9	B-1	16.00	15	Pharmacy (Costed Requisitions)		\$0	\$8,901	\$8,901	
	9	B-1	25.00	15	Adults and Pediatrics		0	188,964	188,964	
	9	B-1	26.00	15	Intensive Care Unit		0	111,978	111,978	
	9	B-1	37.00	15	Operating Room		0	586,449	586,449	
	9	B-1	40.00	15	Anesthesiology		0	38,831	38,831	
	9	B-1	41.00	15	Radiology - Diagnostic		0	31,934	31,934	
	9	B-1	41.01	15	Radiology - Mammography		0	3,266	3,266	
	9	B-1	41.02	15	Radiology - CT Scan		0	30,121	30,121	
	9	B-1	43.00	15	Radioisotope		0	1,323	1,323	
	9	B-1	44.00	15	Laboratory		0	164,033	164,033	
	9	B-1	49.00	15	Respiratory Therapy		0	37,922	37,922	
	9	B-1	50.00	15	Physical Therapy		0	4,899	4,899	
	9	B-1	53.00	15	Electrocardiology		0	4,461	4,461	
	9	B-1	60.00	15	Clinic		0	23,577	23,577	
	9	B-1	60.01	15	Brookings Clinic		0	2,477	2,477	
	9	B-1	61.00	15	Emergency		0	276,664	276,664	
	9	B-1	95.00	15	Total Statistics - Costed Requisitions		2,456,622	1,515,800	3,972,422	
To adjust costed requisitions statistics in the user cost centers for proper cost allocation. CMS Pub. 15-1, Sections 2300 and 2304										

Provider Name							Fiscal Period	Provider NPI	Adjustments	
SUTTER COAST HOSPITAL							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1457367062	14	
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										
6	4	D-1	I	XIX	95.00	1	Medi-Cal Days - Adults and Pediatrics	1,359	146	1,505
	4A	D-1	I	XIX	42.00	4	Medi-Cal Days - Nursery	410	53	463
	4A	D-1	I	XIX	43.00	4	Medi-Cal Days - Intensive Care Unit	370	17	387
							<u>Medi-Cal Administrative Days (January 1, 2010 through December 31, 2010)</u>			
7	4A	Not Reported					Medi-Cal Administrative Days	0	24	24
	4A	Not Reported					Medi-Cal Administrative Day Rate	\$0.00	\$351.26	\$351.26
8	6	D-4		XIX	37.00		Medi-Cal Ancillary Charges - Operating Room	\$1,296,187	\$165,229	\$1,461,416
	6	D-4		XIX	39.00		Medi-Cal Ancillary Charges - Labor Room and Delivery Room	12,486	828	13,314
	6	D-4		XIX	40.00		Medi-Cal Ancillary Charges - Anesthesiology	421,658	53,399	475,057
	6	D-4		XIX	41.00		Medi-Cal Ancillary Charges - Radiology-Diagnostic	248,883	9,863	258,746
	6	D-4		XIX	41.01		Medi-Cal Ancillary Charges - Radiology-Mammography	47,128	8,535	55,663
	6	D-4		XIX	41.02		Medi-Cal Ancillary Charges - Computed Tomography (CT) Scan	529,823	25,260	555,083
	6	D-4		XIX	43.00		Medi-Cal Ancillary Charges - Radioisotope	4,647	0	4,647
	6	D-4		XIX	44.00		Medi-Cal Ancillary Charges - Laboratory	1,238,983	74,317	1,313,300
	6	D-4		XIX	46.00		Medi-Cal Ancillary Charges - Whole Blood & Packed Red Blood Cells	32,674	1,089	33,763
	6	D-4		XIX	49.00		Medi-Cal Ancillary Charges - Respiratory Therapy	911,366	57,171	968,537
	6	D-4		XIX	50.00		Medi-Cal Ancillary Charges - Physical Therapy	68,452	852	69,304
	6	D-4		XIX	53.00		Medi-Cal Ancillary Charges - Electro cardiology	183,534	9,851	193,385
	6	D-4		XIX	55.00		Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients	357,540	29,831	387,371
	6	D-4		XIX	55.03		Medi-Cal Ancillary Charges - Implantable Devices Charged to Patients	0	7,681	7,681
	6	D-4		XIX	56.00		Medi-Cal Ancillary Charges - Drugs Charged to Patients	1,764,153	126,066	1,890,219
	6	D-4		XIX	61.00		Medi-Cal Ancillary Charges - Emergency Room	1,616,468	100,971	1,717,439
	6	D-4		XIX	101.00		Medi-Cal Ancillary Charges - Total	8,733,982	670,943	9,404,925
9	2	E-3	III	XIX	10.00		Medi-Cal Routine Service Charges	\$5,545,002	\$507,643	\$6,052,645
	2	E-3	III	XIX	11.00		Medi-Cal Ancillary Service Charges	8,733,982	670,943	9,404,925
10	3	E-3	III	XIX	36.00		Medi-Cal Coinsurance	\$145,135	\$15,477	\$160,612
11	1	E-3	III	XIX	57.00		Medi-Cal Interim Payments	\$5,731,825	\$411,257	\$6,143,082

-Continued on next page-

Provider Name							Fiscal Period			Provider NPI		Adjustments
SUTTER COAST HOSPITAL							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010			1457367062		14
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
-Continued from previous page-							<u>ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT</u>					
							To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary Payment Data: Service Period: January 1, 2010 through December 31, 2010 Payment Period: January 1, 2010 through June 8, 2012 Report Date: June 11, 2012 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					

Provider Name							Fiscal Period			Provider NPI		Adjustments
SUTTER COAST HOSPITAL							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010			1457367062		14
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>												
12	3	Not Reported					Routine Services - Late Billings Cost Reduction To include late billings cost reduction applicable to routine services. 42 CFR 413.20 and 413.24 CMS 15-1, Section 2304 and 2408	\$0	\$119,573	\$119,573		
13	1	Not Reported					Medi-Cal Overpayments To recover outstanding Medi-Cal credit balances. CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1	\$0	\$47,766	\$47,766		
14	3	E-3	III	XIX	50.00	1	AB 75 Cost Limit and Administrative Day Reimbursement To reverse the provider's Cost Reduction Adjustment as this adjustment is incorporated in the Audit Report Schedules. CMS Pub. 15-1, Sections 2300 and 2304 W & I Code, Sections 14105.19 and 14166.245	(\$104,044)	\$104,044	\$0		