

**REPORT
ON THE
HOME OFFICE AUDIT**

**SUTTER HEALTH EAST BAY REGION
WALNUT CREEK, CALIFORNIA**

**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: Marisa Ho
Auditor: Ken Phelan**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

April 5, 2012

Susan McCabe
Reimbursement Director
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SUTTER HEALTH EAST BAY REGION
FISCAL PERIOD ENDED DECEMBER 31, 2010

We have examined the Medi-Cal Home Office cost report for the fiscal period ended December 31, 2010. 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 data presented in the Summary of Audited Home Office Costs to Health Facilities represents a proper determination of home office allowable costs for the above fiscal period in accordance with Medi-Cal reimbursement principles. The audited home office cost will be incorporated, by separate adjustment, into each applicable facility audit report.

This Audit Report includes the:

1. Summary of Audited Home Office Costs to Health Care Facilities
2. Audit Adjustments Schedule

If you disagree with the decision of the Department, the results of the home office audit may only be appealed through each individual facility's audit report. Please refer to the appeal instructions in each facility's audit report.

Susan McCabe
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If you have further 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

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SUMMARY OF AUDITED HOME OFFICE CAPITAL AND NONCAPITAL RELATED COSTS TO CHAIN COMPONENTS

HOME OFFICE NAME:
SUTTER HEALTH EAST BAY REGIONFISCAL PERIOD ENDED:
DECEMBER 31, 2010

	NPI NUMBER	FISCAL PERIODS ENDING DURING HOME OFFICE FISCAL YEAR		CAPITAL RELATED (SCHEDULE 3) 1	NONCAPITAL RELATED (SCHEDULE 3-1) 2	TOTAL AUDITED H.O. COSTS (COLUMN 1 + 2) 3
		FROM	TO			
<u>HEALTH CARE FACILITIES</u>						
1. Alta Bates Medical Center	1013906221	01/01/10	12/31/10	\$38,729	\$11,869,034	\$11,907,763
2. Alta Bates Summit Medical Center	1740279959	01/01/10	12/31/10	30,564	9,435,922	9,466,486
3. Sutter Delta Medical Center	1124135132	01/01/10	12/31/10	10,998	3,368,086	3,379,084
4. San Leandro Hospital	1457317034	01/01/10	12/31/10	5,920	1,587,234	1,593,154
5. Eden Medical Center	1134122179	01/01/10	12/31/10	15,868	4,970,891	4,986,759
SUBTOTAL (LINES 1 THROUGH 5)				\$102,079	\$31,231,167	\$31,333,246
<u>OTHER COMPONENTS</u>						
19. Samuel Merritt College	N/A	01/01/10	12/31/10	\$3,238	\$646,581	\$649,819
20. Thunder Road	N/A	01/01/10	12/31/10	390	93,928	94,318
21. Alta Bates Summit Medical Center Foundation	N/A	01/01/10	12/31/10	640	135,862	136,503
22. Sutter East Bay Medical Foundation	N/A	01/01/10	12/31/10	6,111	1,354,190	1,360,301
23. East Bay Perinatal Center	N/A	01/01/10	12/31/10	196	44,612	44,807
24. Alta Bates Summit Medical Center Research	N/A	01/01/10	12/31/10	163	38,463	38,626
25. Health Ventures, Inc.	N/A	01/01/10	12/31/10	724	163,336	164,060
26. Magnetic Imaging Association	N/A	01/01/10	12/31/10	456	108,170	108,626
26.01 Medical Center Magnetic Imaging	N/A	01/01/10	12/31/10	321	68,389	68,710
26.02 Alta Cat Scan	N/A	01/01/10	12/31/10	93	22,878	22,971
26.03 Surgery Center of ABSMC	N/A	01/01/10	12/31/10	884	136,231	137,115
26.04 Alta Bates Medical Center Surgery Property Company	N/A	01/01/10	12/31/10	25	3,586	3,610
26.05 Delta Memorial Hospital Foundation	N/A	01/01/10	12/31/10	46	11,605	11,651
SUBTOTAL (LINES 19 THROUGH 26.05)				\$13,287	\$2,827,831	\$2,841,118
GRAND TOTAL				\$115,365	\$34,058,998	\$34,174,363

COMPARISON OF REPORTED AND AUDITED HOME OFFICE COSTS

HOME OFFICE NAME:
SUTTER HEALTH EAST BAY REGIONFISCAL PERIOD ENDED:
DECEMBER 31, 2010

	NPI NUMBER	FISCAL PERIODS ENDING DURING HOME OFFICE FISCAL YEAR		REPORTED HOME OFFICE COSTS (SCH. 9)	AUDITED H.O. COSTS (SCH. 3 & 3-1)	VARIANCE (COLUMN 2-1)
		FROM	TO	1	2	3
<u>HEALTH CARE FACILITIES</u>						
1. Alta Bates Medical Center	1013906221	01/01/10	12/31/10	\$12,001,976	\$11,907,763	(\$94,213)
2. Alta Bates Summit Medical Center	1740279959	01/01/10	12/31/10	9,544,932	9,466,486	(78,446)
3. Sutter Delta Medical Center	1124135132	01/01/10	12/31/10	3,314,722	3,379,084	64,362
4. San Leandro Hospital	1457317034	01/01/10	12/31/10	1,594,079	1,593,154	(925)
5. Eden Medical Center	1134122179	01/01/10	12/31/10	4,895,902	4,986,759	90,857
SUBTOTAL (LINES 1 THROUGH 5)				\$31,351,611	\$31,333,246	(\$18,365)
<u>OTHER COMPONENTS</u>						
19. Samuel Merritt College	N/A	01/01/10	12/31/10	\$650,272	\$649,819	(\$453)
20. Thunder Road	N/A	01/01/10	12/31/10	94,470	94,318	(152)
21. Alta Bates Summit Medical Center Foundation	N/A	01/01/10	12/31/10	136,585	136,502	(83)
22. Sutter East Bay Medical Foundation	N/A	01/01/10	12/31/10	1,365,643	1,360,301	(5,342)
23. East Bay Perinatal Center	N/A	01/01/10	12/31/10	45,007	44,808	(199)
24. Alta Bates Summit Medical Center Research	N/A	01/01/10	12/31/10	38,650	38,626	(24)
25. Health Ventures, Inc.	N/A	01/01/10	12/31/10	164,699	164,060	(639)
26. Magnetic Imaging Association	N/A	01/01/10	12/31/10	109,419	108,626	(793)
26.01 Medical Center Magnetic Imaging	N/A	01/01/10	12/31/10	68,752	68,710	(42)
26.02 Alta Cat Scan	N/A	01/01/10	12/31/10	23,182	22,971	(211)
26.03 Surgery Center of ABSMC	N/A	01/01/10	12/31/10	137,213	137,115	(98)
26.04 Alta Bates Medical Center Surgery Property Company	N/A	01/01/10	12/31/10	3,613	3,611	(2)
26.05 Delta Memorial Hospital Foundation	N/A	01/01/10	12/31/10	4,761	11,651	6,890
SUBTOTAL (LINES 19 THROUGH 26.05)				\$2,842,266	\$2,841,119	(\$1,147)
GRAND TOTAL				\$34,193,877	\$34,174,365	(\$19,512)

SUMMARY ALLOCATION OF HOME OFFICE COSTS - CAPITAL RELATED

HOME OFFICE NAME:
SUTTER HEALTH EAST BAY REGIONFISCAL PERIOD ENDED:
DECEMBER 31, 2010

	NPI NUMBER	FISCAL PERIODS ENDING DURING HOME OFFICE FISCAL YEAR		DIRECT CAPITAL COSTS 1	FUNCTIONAL CAPITAL COSTS 2	POOLED CAPITAL COSTS (SCHEDULE 4) 3	TOTAL CAPITAL COSTS (COL. 1 TO 3)
		FROM	TO				
<u>HEALTH CARE FACILITIES</u>							
1. Alta Bates Medical Center	1013906221	01/01/10	12/31/10	\$0	\$0	\$38,729	\$38,729
2. Alta Bates Summit Medical Center	1740279959	01/01/10	12/31/10	0	0	30,564	30,564
3. Sutter Delta Medical Center	1124135132	01/01/10	12/31/10	0	0	10,998	10,998
4. San Leandro Hospital	1457317034	01/01/10	12/31/10	0	0	5,920	5,920
5. Eden Medical Center	1134122179	01/01/10	12/31/10	0	0	15,868	15,868
SUBTOTAL (LINES 1 THROUGH 5)				\$0	\$0	\$102,079	\$102,079
<u>OTHER COMPONENTS</u>							
19. Samuel Merritt College	N/A	01/01/10	12/31/10	\$0	\$0	\$3,238	\$3,238
20. Thunder Road	N/A	01/01/10	12/31/10	0	0	390	390
21. Alta Bates Summit Medical Center Foundation	N/A	01/01/10	12/31/10	0	0	640	640
22. Sutter East Bay Medical Foundation	N/A	01/01/10	12/31/10	0	0	6,111	6,111
23. East Bay Perinatal Center	N/A	01/01/10	12/31/10	0	0	196	196
24. Alta Bates Summit Medical Center Research	N/A	01/01/10	12/31/10	0	0	163	163
25. Health Ventures, Inc.	N/A	01/01/10	12/31/10	0	0	724	724
26. Magnetic Imaging Association	N/A	01/01/10	12/31/10	0	0	456	456
26.01 Medical Center Magnetic Imaging	N/A	01/01/10	12/31/10	0	0	321	321
26.02 Alta Cat Scan	N/A	01/01/10	12/31/10	0	0	93	93
26.03 Surgery Center of ABSMC	N/A	01/01/10	12/31/10	0	0	884	884
26.04 Alta Bates Medical Center Surgery Property Company	N/A	01/01/10	12/31/10	0	0	25	25
26.04 Delta Memorial Hospital Foundation	N/A	01/01/10	12/31/10	0	0	46	46
SUBTOTAL (LINES 19 THROUGH 26.05)				\$0	\$0	\$13,287	\$13,287
GRAND TOTAL				\$0	\$0	\$115,365	\$115,365

(To Schedule 1 & 2)

SUMMARY ALLOCATION OF HOME OFFICE COSTS - NONCAPITAL RELATED

HOME OFFICE NAME:
SUTTER HEALTH EAST BAY REGIONFISCAL PERIOD ENDED:
DECEMBER 31, 2010

	NPI NUMBER	FISCAL PERIODS ENDING DURING HOME OFFICE FISCAL YEAR		DIRECT COSTS (SCH. 7-1) 1	FUNCTIONAL COSTS (SCH. 5-1) 2	POOLED COSTS (SCH. 4) 3	TOTAL NONCAPITAL COSTS (COL. 1 TO 3)
		FROM	TO				
<u>HEALTH CARE FACILITIES</u>							
1. Alta Bates Medical Center	1013906221	01/01/10	12/31/10	\$0	\$7,933,468	\$3,935,566	\$11,869,034
2. Alta Bates Summit Medical Center	1740279959	01/01/10	12/31/10	0	6,330,029	3,105,893	9,435,922
3. Sutter Delta Medical Center	1124135132	01/01/10	12/31/10	331,579	1,918,942	1,117,565	3,368,086
4. San Leandro Hospital	1457317034	01/01/10	12/31/10	0	985,639	601,595	1,587,234
5. Eden Medical Center	1134122179	01/01/10	12/31/10	592,356	2,766,054	1,612,481	4,970,891
SUBTOTAL (LINES 1 THROUGH 5)				\$923,935	\$19,934,132	\$10,373,100	\$31,231,167
<u>OTHER COMPONENTS</u>							
19. Samuel Merritt College	N/A	01/01/10	12/31/10	\$0	\$317,504	\$329,077	\$646,581
20. Thunder Road	N/A	01/01/10	12/31/10	0	54,303	39,625	93,928
21. Alta Bates Summit Medical Center Foundation	N/A	01/01/10	12/31/10	0	70,787	65,075	135,862
22. Sutter East Bay Medical Foundation	N/A	01/01/10	12/31/10	23,380	709,841	620,969	1,354,190
23. East Bay Perinatal Center	N/A	01/01/10	12/31/10	0	24,744	19,868	44,612
24. Alta Bates Summit Medical Center Research	N/A	01/01/10	12/31/10	0	21,908	16,555	38,463
25. Health Ventures, Inc.	N/A	01/01/10	12/31/10	0	89,809	73,527	163,336
26. Magnetic Imaging Association	N/A	01/01/10	12/31/10	0	61,787	46,383	108,170
26.01 Medical Center Magnetic Imaging	N/A	01/01/10	12/31/10	0	35,755	32,634	68,389
26.02 Alta Cat Scan	N/A	01/01/10	12/31/10	0	13,445	9,433	22,878
26.03 Surgery Center of ABSMC	N/A	01/01/10	12/31/10	0	46,413	89,818	136,231
26.04 Alta Bates Medical Center Surgery Property Company	N/A	01/01/10	12/31/10	0	1,076	2,510	3,586
26.05 Delta Memorial Hospital Foundation	N/A	01/01/10	12/31/10	0	6,894	4,711	11,605
SUBTOTAL (LINES 19 THROUGH 26.05)				\$23,380	\$1,454,266	\$1,350,185	\$2,827,831
GRAND TOTAL				\$947,315	\$21,388,398	\$11,723,286	\$34,058,998

(To Schedule 1 & 2)

POOLED ALLOCATION OF HOME OFFICE COSTS TO CHAIN COMPONENTS

HOME OFFICE NAME:
SUTTER HEALTH EAST BAY REGIONFISCAL PERIOD ENDED:
DECEMBER 31, 2010

	NPI NUMBER	TOTAL COST (SCH. G, COL. 1) 1	CAPITAL (SCH. 8) 2	NONCAPITAL (SCH. 8) 3	TOTAL POOLED (COL. 2 + 3) 4	
<u>HEALTH CARE FACILITIES</u>						
1.	Alta Bates Medical Center	1013906221	\$522,675,888	\$38,729	\$3,935,566	\$3,974,295
2.	Alta Bates Summit Medical Center	1740279959	412,488,353	30,564	3,105,893	3,136,457
3.	Sutter Delta Medical Center	1124135132	148,421,980	10,998	1,117,565	1,128,563
4.	San Leandro Hospital	1457317034	79,896,850	5,920	601,595	607,515
5.	Eden Medical Center	1134122179	214,150,932	15,868	1,612,481	1,628,349
SUBTOTAL (LINES 1 THROUGH 5)			\$1,377,634,003	\$102,079	\$10,373,100	\$10,475,179
<u>OTHER COMPONENTS</u>						
19.	Samuel Merritt College	N/A	\$43,704,103	\$3,238	\$329,077	\$332,315
20.	Thunder Road	N/A	5,262,549	390	39,625	40,015
21.	Alta Bates Summit Medical Center Foundation	N/A	8,642,547	640	65,075	65,716
22.	Sutter East Bay Medical Foundation	N/A	82,469,888	6,111	620,969	627,080
23.	East Bay Perinatal Center	N/A	2,638,624	196	19,868	20,063
24.	Alta Bates Summit Medical Center Research	N/A	2,198,708	163	16,555	16,718
25.	Health Ventures, Inc.	N/A	9,765,057	724	73,527	74,251
26.	Magnetic Imaging Association	N/A	6,160,003	456	46,383	46,839
26.01	Medical Center Magnetic Imaging	N/A	4,334,070	321	32,634	32,955
26.02	Alta Cat Scan	N/A	1,252,755	93	9,433	9,526
26.03	Surgery Center of ABSMC	N/A	11,928,537	884	89,818	90,702
26.04	Alta Bates Medical Center Surgery Property Company	N/A	333,285	25	2,510	2,534
26.05	Delta Memorial Hospital Foundation	N/A	625,662	46	4,711	4,757
SUBTOTAL (LINES 19 THROUGH 26.05)			\$179,315,788	\$13,287	\$1,350,185	\$1,363,472
GRAND TOTAL			\$1,556,949,791	\$115,365	\$11,723,286	\$11,838,651
			(To Schedule 3) (To Schedule 3-1)			
MULTIPLIER				0.000074	0.007530	

**FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN
COMPONENTS - NONCAPITAL RELATED**

HOME OFFICE NAME:
SUTTER HEALTH EAST BAY REGION

FISCAL PERIOD ENDED:
DECEMBER 31, 2010

	NPI NUMBER	EBR - Fiscal Services	EBR - Human Resources	EBR - General Administration	EBR - Acute	EBR - Decision Support	EBR - Patient Billing	
		34.01	34.02	34.03	34.04	34.05	34.06	
<u>HEALTH CARE FACILITIES</u>								
1.	Alta Bates Medical Center	1013906221	\$462,263	\$962,758	\$789,166	\$1,065,257	\$636,619	\$986,910
2.	Alta Bates Summit Medical Center	1740279959	364,811	759,795	622,798	840,686	502,411	840,059
3.	Sutter Delta Medical Center	1124135132	131,267	273,390	224,096	302,496	180,778	66,343
4.	San Leandro Hospital	1457317034	70,662	147,168	120,633	162,836	97,314	0
5.	Eden Medical Center	1134122179	189,398	394,462	323,337	436,457	260,836	93,700
SUBTOTAL (LINES 1 THROUGH 5)			\$1,218,401	\$2,537,573	\$2,080,030	\$2,807,733	\$1,677,958	\$1,987,012
<u>OTHER COMPONENTS</u>								
19.	Samuel Merritt College	N/A	\$0	\$80,502	\$0	\$89,073	\$53,232	\$0
20.	Thunder Road	N/A	0	9,694	0	10,726	6,410	1,084
21.	Alta Bates Summit Medical Center Foundation	N/A	0	15,919	0	17,614	0	0
22.	Sutter East Bay Medical Foundation	N/A	0	151,908	124,518	0	100,448	50,913
23.	East Bay Perinatal Center	N/A	0	4,860	0	5,378	0	1,977
24.	Alta Bates Summit Medical Center Research	N/A	0	4,050	0	4,481	2,678	0
25.	Health Ventures, Inc.	N/A	0	17,987	0	19,902	0	6,220
26.	Magnetic Imaging Association	N/A	0	11,347	0	12,555	0	8,356
26.01	Medical Center Magnetic Imaging	N/A	0	7,983	0	8,833	0	0
26.02	Alta Cat Scan	N/A	0	2,308	0	2,553	0	2,262
26.03	Surgery Center of ABSMC	N/A	0	0	0	24,311	0	0
26.04	Alta Bates Medical Center Surgery Property Company	N/A	0	0	0	679	0	0
26.05	Delta Memorial Hospital Foundation	N/A	0	1,152	945	1,275	762	0
SUBTOTAL (LINES 19 THROUGH 26.05)			\$0	\$307,710	\$125,462	\$197,380	\$163,530	\$70,812
GRAND TOTAL			\$1,218,401	\$2,845,283	\$2,205,492	\$3,005,113	\$1,841,488	\$2,057,824

**FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN
COMPONENTS - NONCAPITAL RELATED**

HOME OFFICE NAME:
SUTTER HEALTH EAST BAY REGION

FISCAL PERIOD ENDED:
DECEMBER 31, 2010

	NPI NUMBER	EBR - Patient Financial Services 34.07	EBR - Payroll 34.08	EBR - Account Payable 34.09	EBR - General Accounting 34.10	EBR - Recruitment 34.11	EBR - Compensation 34.12	AUDITED TOTAL NONCAPITAL	
HEALTH CARE FACILITIES									
1.	Alta Bates Medical Center	1013906221	\$557,634	\$367,945	\$259,743	\$622,895	\$348,477	\$873,802	\$7,933,468
2.	Alta Bates Summit Medical Center	1740279959	474,659	263,640	204,985	491,580	275,013	689,592	6,330,029
3.	Sutter Delta Medical Center	1124135132	37,486	105,362	73,758	176,881	98,955	248,130	1,918,942
4.	San Leandro Hospital	1457317034	0	65,265	39,705	95,217	53,269	133,570	985,639
5.	Eden Medical Center	1134122179	52,943	152,493	106,422	255,213	142,778	358,014	2,766,054
SUBTOTAL (LINES 1 THROUGH 5)			\$1,122,723	\$954,705	\$684,612	\$1,641,786	\$918,491	\$2,303,108	\$19,934,132
OTHER COMPONENTS									
19.	Samuel Merritt College	N/A	\$0	\$43,840	\$21,719	\$0	\$29,138	\$0	\$317,504
20.	Thunder Road	N/A	612	4,585	2,615	6,272	3,509	8,798	54,303
21.	Alta Bates Summit Medical Center Foundation	N/A	0	2,448	4,295	10,300	5,762	14,448	70,787
22.	Sutter East Bay Medical Foundation	N/A	28,768	19,447	40,983	0	54,984	137,872	709,841
23.	East Bay Perinatal Center	N/A	1,117	786	1,311	3,145	1,759	4,411	24,744
24.	Alta Bates Summit Medical Center Research	N/A	0	1,845	1,093	2,620	1,466	3,676	21,908
25.	Health Ventures, Inc.	N/A	3,515	2,859	4,853	11,637	6,511	16,325	89,809
26.	Magnetic Imaging Association	N/A	4,722	0	3,061	7,341	4,107	10,298	61,787
26.01	Medical Center Magnetic Imaging	N/A	0	1,484	2,154	5,165	2,890	7,246	35,755
26.02	Alta Cat Scan	N/A	1,278	0	623	1,493	835	2,094	13,445
26.03	Surgery Center of ABSMC	N/A	0	7,885	0	14,216	0	0	46,413
26.04	Alta Bates Medical Center Surgery Property Company	N/A	0	0	0	397	0	0	1,076
26.05	Delta Memorial Hospital Foundation	N/A	0	240	311	746	417	1,046	6,894
SUBTOTAL (LINES 19 THROUGH 26.05)			\$40,011	\$85,421	\$83,017	\$63,331	\$111,378	\$206,215	\$1,454,266
GRAND TOTAL			\$1,162,734	\$1,040,126	\$767,629	\$1,705,117	\$1,029,869	\$2,509,323	\$21,388,398

(To Schedule 3-1)

**FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN
COMPONENTS STATISTICS - NONCAPITAL RELATED**

HOME OFFICE NAME:
SUTTER HEALTH EAST BAY REGION

FISCAL PERIOD ENDED:
DECEMBER 31, 2010

	NPI NUMBER	EBR - Fiscal Services (Adj. Expense)	EBR - Human Resources (Adj. Expense)	EBR - General Administration (Adj. Expense)	EBR - Acute (Adj. Expense)	EBR - Decision Support (Adj. Expense)	EBR - Patient Billing (Patient Rev)
		34.01	34.02 (Adj. 3)	34.03 (Adj. 4)	34.04 (Adj. 5)	34.05 (Adj. 6)	34.06 (Adj. 7)
HEALTH CARE FACILITIES							
1. Alta Bates Medical Center	1013906221	522,675,888	522,675,888	522,675,888	522,675,888	522,675,888	2,246,748,419
2. Alta Bates Summit Medical Center	1740279959	412,488,353	412,488,353	412,488,353	412,488,353	412,488,353	1,912,435,385
3. Sutter Delta Medical Center	1124135132	148,421,980	148,421,980	148,421,980	148,421,980	148,421,980	151,033,874
4. San Leandro Hospital	1457317034	79,896,850	79,896,850	79,896,850	79,896,850	79,896,850	0
5. Eden Medical Center	1134122179	214,150,932	214,150,932	214,150,932	214,150,932	214,150,932	213,312,703
SUBTOTAL (LINES 1 THROUGH 5)		1,377,634,003	1,377,634,003	1,377,634,003	1,377,634,003	1,377,634,003	4,523,530,381
OTHER COMPONENTS							
19. Samuel Merritt College	N/A	0	43,704,103	0	43,704,103	43,704,103	0
20. Thunder Road	N/A	0	5,262,549	0	5,262,549	5,262,549	2,466,879
21. Alta Bates Summit Medical Center Foundation	N/A	0	8,642,547	0	8,642,547	0	0
22. Sutter East Bay Medical Foundation	N/A	0	82,469,888	82,469,888	0	82,469,888	115,906,657
23. East Bay Perinatal Center	N/A	0	2,638,624	0	2,638,624	0	4,500,256
24. Alta Bates Summit Medical Center Research	N/A	0	2,198,708	0	2,198,708	2,198,708	0
25. Health Ventures, Inc.	N/A	0	9,765,057	0	9,765,057	0	14,160,965
26. Magnetic Imaging Association	N/A	0	6,160,003	0	6,160,003	0	19,023,875
26.01 Medical Center Magnetic Imaging	N/A	0	4,334,070	0	4,334,070	0	0
26.02 Alta Cat Scan	N/A	0	1,252,755	0	1,252,755	0	5,148,623
26.03 Surgery Center of ABSMC	N/A	0	0	0	11,928,537	0	0
26.04 Alta Bates Medical Center Surgery Property Company	N/A	0	0	0	333,285	0	0
26.05 Delta Memorial Hospital Foundation	N/A	0	625,662	625,662	625,662	625,662	0
SUBTOTAL (LINES 19 THROUGH 26.05)		0	167,053,966	83,095,550	96,845,900	134,260,910	161,207,255
GRAND TOTAL		1,377,634,003	1,544,687,969	1,460,729,553	1,474,479,903	1,511,894,913	4,684,737,636
TOTAL STATISTICS		1,377,634,003	1,544,687,969	1,460,729,553	1,474,479,903	1,511,894,913	4,684,737,636
COST TO BE ALLOCATED (FROM SCHEDULE 8)		\$1,218,401	\$2,845,283	\$2,205,492	\$3,005,113	\$1,841,488	\$2,057,824
UNIT COST MULTIPLIER		0.000884	0.001842	0.001510	0.002038	0.001218	0.000439

**FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN
COMPONENTS STATISTICS - NONCAPITAL RELATED**

HOME OFFICE NAME:
SUTTER HEALTH EAST BAY REGION

FISCAL PERIOD ENDED:
DECEMBER 31, 2010

	NPI NUMBER	EBR - Patient Financial (Patient Rev)	EBR - Payroll (Gross Salaries)	EBR - Account Payable (Adj. Expense)	EBR - General Accounting (Adj. Expense)	EBR - Recruitment (Adj. Expense)	EBR - Compensation (Adj. Expense)
		34.07	34.08 (Adj. 8)	34.09 (Adj. 3)	34.10 (Adj. 9)	34.11 (Adj. 10)	34.12 (Adj. 11)
HEALTH CARE FACILITIES							
1. Alta Bates Medical Center	1013906221	2,246,748,419	192,098,805	522,675,888	522,675,888	522,675,888	522,675,888
2. Alta Bates Summit Medical Center	1740279959	1,912,435,385	137,642,457	412,488,353	412,488,353	412,488,353	412,488,353
3. Sutter Delta Medical Center	1124135132	151,033,874	55,007,913	148,421,980	148,421,980	148,421,980	148,421,980
4. San Leandro Hospital	1457317034	0	34,073,970	79,896,850	79,896,850	79,896,850	79,896,850
5. Eden Medical Center	1134122179	213,312,703	79,614,449	214,150,932	214,150,932	214,150,932	214,150,932
SUBTOTAL (LINES 1 THROUGH 5)		4,523,530,381	498,437,594	1,377,634,003	1,377,634,003	1,377,634,003	1,377,634,003
OTHER COMPONENTS							
19. Samuel Merritt College	N/A	0	22,888,456	43,704,103	0	43,704,103	0
20. Thunder Road	N/A	2,466,879	2,393,873	5,262,549	5,262,549	5,262,549	5,262,549
21. Alta Bates Summit Medical Center Foundation	N/A	0	1,278,027	8,642,547	8,642,547	8,642,547	8,642,547
22. Sutter East Bay Medical Foundation	N/A	115,906,657	10,153,118	82,469,888	0	82,469,888	82,469,888
23. East Bay Perinatal Center	N/A	4,500,256	410,543	2,638,624	2,638,624	2,638,624	2,638,624
24. Alta Bates Summit Medical Center Research	N/A	0	963,028	2,198,708	2,198,708	2,198,708	2,198,708
25. Health Ventures, Inc.	N/A	14,160,965	1,492,837	9,765,057	9,765,057	9,765,057	9,765,057
26. Magnetic Imaging Association	N/A	19,023,875	0	6,160,003	6,160,003	6,160,003	6,160,003
26.01 Medical Center Magnetic Imaging	N/A	0	774,880	4,334,070	4,334,070	4,334,070	4,334,070
26.02 Alta Cat Scan	N/A	5,148,623	0	1,252,755	1,252,755	1,252,755	1,252,755
26.03 Surgery Center of ABSMC	N/A	0	4,116,866	0	11,928,537	0	0
26.04 Alta Bates Medical Center Surgery Property Company	N/A	0	0	0	333,285	0	0
26.05 Delta Memorial Hospital Foundation	N/A	0	125,165	625,662	625,662	625,662	625,662
SUBTOTAL (LINES 19 THROUGH 26.05)		161,207,255	44,596,793	167,053,966	53,141,797	167,053,966	123,349,863
GRAND TOTAL		4,684,737,636	543,034,387	1,544,687,969	1,430,775,800	1,544,687,969	1,500,983,866
TOTAL STATISTICS		4,684,737,636	543,034,387	1,544,687,969	1,430,775,800	1,544,687,969	1,500,983,866
COST TO BE ALLOCATED (FROM SCHEDULE 8)		\$1,162,734	\$1,040,126	\$767,629	\$1,705,117	\$1,029,869	\$2,509,323
UNIT COST MULTIPLIER		0.000248	0.001915	0.000497	0.001192	0.000667	0.001672

DIRECT ALLOCATION OF NONCAPITAL COSTS TO CHAIN COMPONENTS

HOME OFFICE NAME:
SUTTER HEALTH EAST BAY REGION

FISCAL PERIOD ENDED:
DECEMBER 31, 2010

	NPI NUMBER	REPORTED TOTAL (SCH. E-1)						AUDITED TOTAL
HEALTH CARE FACILITIES								
1.	Alta Bates Medical Center	1013906221	\$0	\$0	\$0	\$0	\$0	\$0
2.	Alta Bates Summit Medical Center	1740279959	0	0	0	0	0	0
3.	Sutter Delta Medical Center	1124135132	331,579	0	0	0	0	331,579
4.	San Leandro Hospital	1457317034	0	0	0	0	0	0
5.	Eden Medical Center	1134122179	592,356	0	0	0	0	592,356
6.			0	0	0	0	0	0
SUBTOTAL (LINES 1 THROUGH 5)			\$923,935	\$0	\$0	\$0	\$0	\$923,935
OTHER COMPONENTS								
19.	Samuel Merritt College	N/A	0	0	0	0	0	0
20.	Thunder Road	N/A	0	0	0	0	0	0
21.	Alta Bates Summit Medical Center Foundation	N/A	0	0	0	0	0	0
22.	Sutter East Bay Medical Foundation	N/A	23,380	0	0	0	0	23,380
23.	East Bay Perinatal Center	N/A	0	0	0	0	0	0
24.	Alta Bates Summit Medical Center Research	N/A	0	0	0	0	0	0
25.	Health Ventures, Inc.	N/A	0	0	0	0	0	0
26.	Magnetic Imaging Association	N/A	0	0	0	0	0	0
26.01	Medical Center Magnetic Imaging	N/A	0	0	0	0	0	0
26.02	Alta Cat Scan	N/A	0	0	0	0	0	0
26.03	Surgery Center of ABSMC	N/A	0	0	0	0	0	0
26.04	Alta Bates Medical Center Surgery Property Comp	N/A	0	0	0	0	0	0
26.05	Delta Memorial Hospital Foundation	N/A	0	0	0	0	0	0
27.			0	0	0	0	0	0
SUBTOTAL (LINES 19 THROUGH 26.05)			\$23,380	\$0	\$0	\$0	\$0	\$23,380
GRAND TOTAL			\$947,315	\$0	\$0	\$0	\$0	\$947,315

(To Schedule 3-1)

TRIAL BALANCE OF EXPENSES

HOME OFFICE NAME:
SUTTER HEALTH EAST BAY REGIONFISCAL PERIOD ENDED:
DECEMBER 31, 2010

LINE NO.	COST CENTER DESCRIPTION	REPORTED POOLED ALLOC. (SCH. B, COL 8)	ADJ. NOS.	ADJUSTMENT AMOUNTS	AUDITED POOLED COSTS
CAPITAL-RELATED COSTS - OLD					
1.00	Old Capital Related - Buildings and Fixtures	\$0		\$0	\$0
1.01	Interest Expense - Old Building and Fixtures	0		0	0
2.00	Old Capital Related - Movable Equipment	0		0	0
2.01	Interest Expense - Old Movable Equipment	0		0	0
3.00	SUBTOTAL (sum of lines 1 through 2.01)	\$0		\$0	\$0
CAPITAL-RELATED COSTS - NEW					
4.00	New Cap. Related - Buildings and Fixtures	\$58,158	2	(\$499)	\$57,659
4.01	Interest Expense - New Building and Fixtures	0		0	0
5.00	New Cap. Related - Movable Equipment	58,331	2	(625)	57,706
5.01	Interest Expense - Old Movable Equipment	0		0	0
6.00	SUBTOTAL (sum of lines 4 through 5.01)	\$116,489		(\$1,124)	\$115,365
OTHER CAPITAL-RELATED COSTS					
7.00	Insurance Premiums	\$0		\$0	\$0
8.00	Taxes and Licenses - Not INCM	0		0	0
9.00	Other	0		0	0
10.00	SUBTOTAL (sum of lines 7 through 9)	\$0		\$0	\$0
NON CAPITAL-RELATED COSTS					
11.00	Salaries of Officers	\$0		\$0	\$0
12.00	Salaries and Wages of Others	3,466,156	2	(260)	3,465,896
13.00	Payroll Taxes	68,513		0	68,513
14.00	Employee Benefits - Payroll Related	0		0	0
15.00	Employee Benefits - Nonpayroll Related	1,597,886	2	(84)	1,597,802
16.00	Profit Sharing/Pension Plans	0		0	0
17.00	Legal Fees	22,545		0	22,545
18.00	Auditing and Accounting Fees	0		0	0
19.00	Utilities	0		0	0
20.00	Communications	0		0	0
21.00	Travel and Entertainment	66,761		0	66,761
22.00	Transportation	0		0	0
23.00	Cleaning Office and Admin Supplies	43,765		0	43,765
24.00	Minor Equipment Expensed	0		0	0
25.00	Repairs and Maintenance	0		0	0
26.00	Dues and Subscriptions	0		0	0
30.00	Interest Expense	0		0	0
31.00	Other Purchased Services	6,058,295		0	6,058,295
32.00	Other Expense	408,832	2	(9,123)	399,709
34.01	EBR - Fiscal Services	0		0	0
34.02	EBR - Human Resources	0		0	0
34.03	EBR - General Administration	0		0	0
34.04	EBR - Acute	0		0	0
34.05	EBR - Decision Support	0		0	0
34.06	EBR - Patient Billing	0		0	0
34.07	EBR - Patient Financial Services	0		0	0
34.08	EBR - Payroll	0		0	0
34.09	EBR - Account Payable	0		0	0
34.10	EBR - General Accounting	0		0	0
34.11	EBR - Recruitment	0		0	0
34.12	EBR - Compensation	0		0	0
36.00	SUBTOTAL (sum of lines 11 through 34.12)	\$11,732,753		(\$9,467)	\$11,723,286
37.00	TOTAL ALLOWABLE EXPENSES	\$11,849,242		(\$10,591)	\$11,838,651 (To Sch. 4)
38.00	NONREIMBURSABLE EXPENSES	\$0		\$0	\$0
TOTAL EXPENSES		\$11,849,242		(\$10,591)	\$11,838,651

TRIAL BALANCE OF EXPENSES

HOME OFFICE NAME:
SUTTER HEALTH EAST BAY REGION

FISCAL PERIOD ENDED:
DECEMBER 31, 2010

LINE NO.	COST CENTER DESCRIPTION	REPORTED DIRECT ALLOC. (SCH. B, COL 6)	ADJ. NOS.	ADJUSTMENT AMOUNTS	AUDITED DIRECT COSTS
CAPITAL-RELATED COSTS - OLD					
1.00	Old Capital Related - Buildings and Fixtures	\$0		\$0	\$0
1.01	Interest Expense - Old Building and Fixtures	0		0	0
2.00	Old Capital Related - Movable Equipment	0		0	0
2.01	Interest Expense - Old Movable Equipment	0		0	0
3.00	SUBTOTAL (sum of lines 1 through 2.01)	\$0		\$0	\$0
CAPITAL-RELATED COSTS - NEW					
4.00	New Cap. Related - Buildings and Fixtures	\$0		0	\$0
4.01	Interest Expense - New Building and Fixtures	0		0	0
5.00	New Cap. Related - Movable Equipment	0		0	0
5.01	Interest Expense - Old Movable Equipment	0		0	0
6.00	SUBTOTAL (sum of lines 4 through 5.01)	\$0		\$0	\$0
OTHER CAPITAL-RELATED COSTS					
7.00	Insurance Premiums	\$0		\$0	\$0
8.00	Taxes and Licenses - Not INCM	0		0	0
9.00	Other	0		0	0
10.00	SUBTOTAL (sum of lines 7 through 9)	\$0		\$0	\$0
NON CAPITAL-RELATED COSTS					
11.00	Salaries of Officers	\$0		\$0	\$0
12.00	Salaries and Wages of Others	0		0	0
13.00	Payroll Taxes	0		0	0
14.00	Employee Benefits - Payroll Related	0		0	0
15.00	Employee Benefits - Nonpayroll Related	0		0	0
16.00	Profit Sharing/Pension Plans	0		0	0
17.00	Legal Fees	0		0	0
18.00	Auditing and Accounting Fees	0		0	0
19.00	Utilities	0		0	0
20.00	Communications	0		0	0
21.00	Travel and Entertainment	0		0	0
22.00	Transportation	0		0	0
23.00	Cleaning Office and Admin Supplies	0		0	0
24.00	Minor Equipment Expensed	0		0	0
25.00	Repairs and Maintenance	0		0	0
26.00	Dues and Subscriptions	0		0	0
30.00	Interest Expense	0		0	0
31.00	Other Purchased Services	0		0	0
32.00	Other Expense	0		0	0
34.01	EBR - Fiscal Services	0		0	0
34.02	EBR - Human Resources	947,315		0	947,315
34.03	EBR - General Administration	0		0	0
34.04	EBR - Acute	0		0	0
34.05	EBR - Decision Support	0		0	0
34.06	EBR - Patient Billing	0		0	0
34.07	EBR - Patient Financial Services	0		0	0
34.08	EBR - Payroll	0		0	0
34.09	EBR - Account Payable	0		0	0
34.10	EBR - General Accounting	0		0	0
34.11	EBR - Recruitment	0		0	0
34.12	EBR - Compensation	0		0	0
36.00	SUBTOTAL (sum of lines 11 through 34.12)	\$947,315		\$0	\$947,315
37.00	TOTAL ALLOWABLE EXPENSES	\$947,315		\$0	\$947,315
(To Sch. 7-1)					
38.00	NONREIMBURSABLE EXPENSES	\$0		\$0	\$0
TOTAL EXPENSES		\$947,315		\$0	\$947,315

TRIAL BALANCE OF EXPENSES

HOME OFFICE NAME:
SUTTER HEALTH EAST BAY REGION

FISCAL PERIOD ENDED:
DECEMBER 31, 2010

LINE NO.	COST CENTER DESCRIPTION	REPORTED FUNCTIONAL COSTS (SCH. B, COL 7)	ADJ. NOS.	ADJUSTMENT AMOUNTS	AUDITED FUNCTIONAL COSTS
CAPITAL-RELATED COSTS - OLD					
1.00	Old Capital Related - Buildings and Fixtures	\$0		\$0	\$0
1.01	Interest Expense - Old Building and Fixtures	0		0	0
2.00	Old Capital Related - Movable Equipment	0		0	0
2.01	Interest Expense - Old Movable Equipment	0		0	0
3.00	SUBTOTAL (sum of lines 1 through 2.01)	\$0		\$0	\$0
CAPITAL-RELATED COSTS - NEW					
4.00	New Cap. Related - Buildings and Fixtures	\$0		\$0	\$0
4.01	Interest Expense - New Building and Fixtures	0		0	0
5.00	New Cap. Related - Movable Equipment	0		0	0
5.01	Interest Expense - Old Movable Equipment	0		0	0
6.00	SUBTOTAL (sum of lines 4 through 5.01)	\$0		\$0	\$0
OTHER CAPITAL-RELATED COSTS					
7.00	Insurance Premiums	\$0		\$0	\$0
8.00	Taxes and Licenses - Not INCM	0		0	0
9.00	Other	0		0	0
10.00	SUBTOTAL (sum of lines 7 through 9)	\$0		\$0	\$0
NON CAPITAL-RELATED COSTS					
11.00	Salaries of Officers	\$0		\$0	\$0
12.00	Salaries and Wages of Others	0		0	0
13.00	Payroll Taxes	0		0	0
14.00	Employee Benefits - Payroll Related	0		0	0
15.00	Employee Benefits - Nonpayroll Related	0		0	0
16.00	Profit Sharing/Pension Plans	0		0	0
17.00	Legal Fees	0		0	0
18.00	Auditing and Accounting Fees	0		0	0
19.00	Utilities	0		0	0
20.00	Communications	0		0	0
21.00	Travel and Entertainment	0		0	0
22.00	Transportation	0		0	0
23.00	Cleaning Office and Admin Supplies	0		0	0
24.00	Minor Equipment Expensed	0		0	0
25.00	Repairs and Maintenance	0		0	0
26.00	Dues and Subscriptions	0		0	0
30.00	Interest Expense	0		0	0
31.00	Other Purchased Services	0		0	0
32.00	Other Expense	0		0	0
34.01	EBR - Fiscal Services	1,218,401		0	1,218,401
34.02	EBR - Human Resources	2,845,283		0	2,845,283
34.03	EBR - General Administration	2,205,492		0	2,205,492
34.04	EBR - Acute	3,005,113		0	3,005,113
34.05	EBR - Decision Support	1,841,488		0	1,841,488
34.06	EBR - Patient Billing	2,057,824		0	2,057,824
34.07	EBR - Patient Financial Services	1,171,655	1	(8,921)	1,162,734
34.08	EBR - Payroll	1,040,126		0	1,040,126
34.09	EBR - Account Payable	767,629		0	767,629
34.10	EBR - General Accounting	1,705,117		0	1,705,117
34.11	EBR - Recruitment	1,029,869		0	1,029,869
34.12	EBR - Compensation	2,509,323		0	2,509,323
36.00	SUBTOTAL (sum of lines 11 through 34.12)	\$21,397,320		(\$8,921)	\$21,388,399
37.00	TOTAL ALLOWABLE EXPENSES	\$21,397,320		(\$8,921)	\$21,388,399
					(To Sch. 6-1)
38.00	NONREIMBURSABLE EXPENSES	\$0		\$0	\$0
	TOTAL EXPENSES	\$21,397,320		(\$8,921)	\$21,388,399

REPORTED HOME OFFICE COSTS

HOME OFFICE NAME:
SUTTER HEALTH EAST BAY REGIONFISCAL PERIOD ENDED:
DECEMBER 31, 2010

HEALTH CARE FACILITIES	NPI NUMBER	FISCAL PERIODS ENDING DURING HOME OFFICE FISCAL YEAR		DIRECT ALLOCATION		FUNCTIONAL ALLOCATION		POOLED ALLOCATION		TOTAL ALLOCATION HOME OFFICE COSTS		
		FROM	TO	CAPITAL RELATED COSTS (SCH. E)	NON-CAPITAL RELATED COSTS (SCH. E-1)	CAPITAL RELATED COSTS (SCH. F)	NON-CAPITAL RELATED COSTS (SCH. F-1)	CAPITAL RELATED COSTS (SCH. G)	NON-CAPITAL RELATED COSTS (SCH. G)			
1. Alta Bates Medical Center	1013906221	01/01/10	12/31/10				\$8,024,125	\$39,107	\$3,938,744	\$12,001,976		
2. Alta Bates Summit Medical Center	1740279959	01/01/10	12/31/10				6,405,668	30,862	3,108,402	9,544,932		
3. Sutter Delta Medical Center	1124135132	01/01/10	12/31/10		331,579		1,853,568	11,105	1,118,470	3,314,722		
4. San Leandro Hospital	1457317034	01/01/10	12/31/10				986,018	5,977	602,084	1,594,079		
5. Eden Medical Center	1134122179	01/01/10	12/31/10		592,356		2,673,744	16,022	1,613,780	4,895,902		
SUBTOTAL (LINES 1 THROUGH 5)						\$0	\$923,935	\$0	\$19,943,123	\$103,073	\$10,381,480	\$31,351,611
OTHER COMPONENTS												
19. Samuel Merritt College	N/A	01/01/10	12/31/10				\$317,661	\$3,269	\$329,342	\$650,272		
20. Thunder Road	N/A	01/01/10	12/31/10				54,419	394	39,657	94,470		
21. Alta Bates Summit Medical Center Foundation	N/A	01/01/10	12/31/10				70,811	647	65,127	136,585		
22. Sutter East Bay Medical Foundation	N/A	01/01/10	12/31/10		23,380		714,622	6,171	621,470	1,365,643		
23. East Bay Perinatal Center	N/A	01/01/10	12/31/10				24,925	198	19,884	45,007		
24. Alta Bates Summit Medical Center Research	N/A	01/01/10	12/31/10				21,917	164	16,569	38,650		
25. Health Ventures, Inc.	N/A	01/01/10	12/31/10				90,382	731	73,586	164,699		
26. Magnetic Imaging Association	N/A	01/01/10	12/31/10				62,538	461	46,420	109,419		
26.01 Medical Center Magnetic Imaging	N/A	01/01/10	12/31/10				35,768	324	32,660	68,752		
26.02 Alta Cat Scan	N/A	01/01/10	12/31/10				13,648	94	9,440	23,182		
26.03 Surgery Center of ABSMC	N/A	01/01/10	12/31/10				46,429	893	89,891	137,213		
26.04 Alta Bates Medical Center Surgery Property Company	N/A	01/01/10	12/31/10				1,077	24	2,512	3,613		
26.05 Delta Memorial Hospital Foundation	N/A	01/01/10	12/31/10					46	4,715	4,761		
SUBTOTAL (LINES 19 THROUGH 26.05)						\$0	\$23,380	\$0	\$1,454,197	\$13,416	\$1,351,273	\$2,842,266
GRAND TOTAL						\$0	\$947,315	\$0	\$21,397,320	\$116,489	\$11,732,753	\$34,193,877

(To Sch. 2, Col. 1)

Provider Name							Fiscal Period	Provider NPI		Adjustments
SUTTER HEALTH EAST BAY REGION							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	N/A		11
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report										
Adj. No.	Audit Report	Schedule	Part	Title	Line	Col.				
<u>ADJUSTMENT TO REPORTED FUNCTIONAL COSTS</u>										
1	8	B			34.07	7	East Bay Region - Patient Financial Services To abate interest/investment income against related expenses. CMS Pub. 15-1, Sections 202, 202.2, and 2304	\$1,171,655	(\$8,921)	\$1,162,734

Provider Name							Fiscal Period			Provider NPI		Adjustments
SUTTER HEALTH EAST BAY REGION							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010			N/A		11
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Adj. No.	Audit Report	Cost Report										
		Schedule	Part	Title	Line	Col.						
<u>ADJUSTMENT TO REPORTED POOLED COSTS</u>												
2	8	B		4.00	8	New Capital Related Costs - Building and Fixture	\$58,158	(\$499)	\$57,659			
	8	B		5.00	8	New Capital Related Costs - Movable Equipment	58,331	(625)	57,706			
	8	B		12.00	8	Salaries and Wages of Others	3,466,156	(260)	3,465,896			
	8	B		15.00	8	Employee Benefits - Nonpayroll Related	1,597,886	(84)	1,597,802			
	8	B		32.00	8	Other Expense	408,832	(9,123)	399,709			
To adjust reported home office costs to agree with the Sutter Health Home Office Audit Report for fiscal period ended December 31, 2010. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304												

Provider Name							Fiscal Period		Provider NPI		Adjustments
SUTTER HEALTH EAST BAY REGION							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010		N/A		11
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Audit Report	Cost Report									
		Schedule	Part	Title	Line	Col.					
ADJUSTMENTS TO REPORTED STATISTICS											
3	6-1	F-1	II	26.05	34.02, 34.09	Delta Memorial Hospital Foundation (Adjusted Operating Expense)	0	625,662	625,662		
	6-1	F-1	II	34.00	34.02, 34.09	Total - Adjusted Operating Expense	1,544,062,307	625,662	1,544,687,969		
To adjust reported functional allocation statistics to agree to the provider's records. CMS Pub. 15-1, Sections 2150.3C and 2304											
4	6-1	F-1	II	26.05	34.03	Delta Memorial Hospital Foundation (Adjusted Operating Expense)	0	625,662	625,662		
	6-1	F-1	II	34.00	34.03	Total - Adjusted Operating Expense	1,460,103,891	625,662	1,460,729,553		
To adjust reported functional allocation statistics to agree to the provider's records. CMS Pub. 15-1, Sections 2150.3C and 2304											
5	6-1	F-1	II	26.05	34.04	Delta Memorial Hospital Foundation (Adjusted Operating Expense)	0	625,662	625,662		
	6-1	F-1	II	34.00	34.04	Total - Adjusted Operating Expense	1,473,854,241	625,662	1,474,479,903		
To adjust reported functional allocation statistics to agree to the provider's records. CMS Pub. 15-1, Sections 2150.3C and 2304											
6	6-1	F-1	II	26.05	34.05	Delta Memorial Hospital Foundation (Adjusted Operating Expense)	0	625,662	625,662		
	6-1	F-1	II	34.00	34.05	Total - Adjusted Operating Expense	1,511,269,251	625,662	1,511,894,913		
To adjust reported functional allocation statistics to agree to the provider's records. CMS Pub. 15-1, Sections 2150.3C and 2304											
7	6-1	F-1	II	3.00	34.06	Sutter Delta Medical Center (Patient Revenue)	0	151,033,874	151,033,874		
	6-1	F-1	II	5.00	34.06	Eden Medical Center	0	213,312,703	213,312,703		
	6-1	F-1	II	34.00	34.06	Total - Patient Revenue	4,320,391,059	364,346,577	4,684,737,636		
To adjust reported functional patient billing statistics to agree to the provider's records. CMS Pub. 15-1, Sections 2150.3C and 2304											

Provider Name							Fiscal Period	Provider NPI		Adjustments
SUTTER HEALTH EAST BAY REGION							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	N/A		11
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report								
		Schedule	Part	Title	Line	Col.				
<u>ADJUSTMENTS TO REPORTED STATISTICS</u>										
8	6-1	F-1	II		26.05	34.08	Delta Memorial Hospital Foundation (Gross Salaries)	0	125,165	125,165
	6-1	F-1	II		34.00	34.08	Total - Gross Salaries	542,909,222	125,165	543,034,387
							To adjust reported functional payroll service statistics to agree to the provider's records. CMS Pub. 15-1, Sections 2150.3C and 2304			
9	6-1	F-1	II		26.05	34.10	Delta Memorial Hospital Foundation (Adjusted Operating Expense)	0	625,662	625,662
	6-1	F-1	II		34.00	34.10	Total - Adjusted Operating Expense	1,430,150,138	625,662	1,430,775,800
							To adjust reported functional allocation statistics to agree to the provider's records. CMS Pub. 15-1, Sections 2150.3C and 2304			
10	6-1	F-1	II		26.05	34.11	Delta Memorial Hospital Foundation (Adjusted Operating Expense)	0	625,662	625,662
	6-1	F-1	II		34.00	34.11	Total - Adjusted Operating Expense	1,544,062,307	625,662	1,544,687,969
							To adjust reported functional allocation statistics to agree to the provider's records. CMS Pub. 15-1, Sections 2150.3C and 2304			
11	6-1	F-1	II		26.05	34.12	Delta Memorial Hospital Foundation (Adjusted Operating Expense)	0	625,662	625,662
	6-1	F-1	II		34.00	34.12	Total - Adjusted Operating Expense	1,500,358,204	625,662	1,500,983,866
							To adjust reported functional allocation statistics to agree to the provider's records. CMS Pub. 15-1, Sections 2150.3C and 2304			