

**REPORT
ON THE
HOME OFFICE AUDIT**

**SUTTER HEALTH SACRAMENTO SIERRA REGION
SACRAMENTO, 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
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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
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SUTTER HEALTH SACRAMENTO SIERRA 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 SACRAMENTO SIERRA 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. Sutter Medical Center of Sacramento	1811946734	01/01/10	12/31/10	\$0	\$101,869,349	\$101,869,349
2. Sutter Center for Psychiatry	1952350944	01/01/10	12/31/10	0	4,522,046	4,522,046
3. Sutter Davis Hospital	1770532608	01/01/10	12/31/10	0	5,422,296	5,422,296
4. Sutter Auburn Faith Hospital	1194774299	01/01/10	12/31/10	0	5,414,639	5,414,639
5. Sutter Roseville Medical Center	1356390264	01/01/10	12/31/10	0	23,800,764	23,800,764
6. Sutter Solano Medical Center	1831177203	01/01/10	12/31/10	0	5,371,359	5,371,359
7. Sutter Amador Hospital	1447494323	01/01/10	12/31/10	0	2,349,867	2,349,867
8. Memorial Medical Center Modesto	1629059746	01/01/10	12/31/10	0	1,423,792	1,423,792
9. Memorial Medical Center Los Banos	1154302271	01/01/10	12/31/10	0	33,963	33,963
10. Sutter Tracy Community Hospital	1043291164	01/01/10	12/31/10	0	276,759	276,759
11. Eden Medical Center	1134122179	01/01/10	12/31/10	0	2,665,933	2,665,933
12. Sutter Coast Hospital	1457367062	01/01/10	12/31/10	0	187,921	187,921
SUBTOTAL (LINES 1 THROUGH 12)				\$0	\$153,338,688	\$153,338,688
<u>OTHER COMPONENTS</u>						
15. Sutter Continuing Care	N/A	01/01/10	12/31/10	\$0	\$242,201	\$242,201
16. Sutter Medical Foundation	N/A	01/01/10	12/31/10	0	8,879,654	8,879,654
17. Sutter Regional Medical Foundation	N/A	01/01/10	12/31/10	0	1,468,585	1,468,585
18. Sutter North Medical Foundation	N/A	01/01/10	12/31/10	0	1,593,331	1,593,331
19. SMCS - Non Patient Functions	N/A	01/01/10	12/31/10	0	1,246,969	1,246,969
SUBTOTAL (LINES 15 THROUGH 19)				\$0	\$13,430,740	\$13,430,740
GRAND TOTAL				\$0	\$166,769,428	\$166,769,428

COMPARISON OF REPORTED AND AUDITED HOME OFFICE COSTS

HOME OFFICE NAME:
SUTTER HEALTH SACRAMENTO SIERRA REGION

FISCAL 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. Sutter Medical Center of Sacramento	1811946734	01/01/10	12/31/10	\$139,120,343	\$101,869,349	(\$37,250,994)
2. Sutter Center for Psychiatry	1952350944	01/01/10	12/31/10	4,526,928	4,522,046	(4,882)
3. Sutter Davis Hospital	1770532608	01/01/10	12/31/10	5,411,192	5,422,296	11,104
4. Sutter Auburn Faith Hospital	1194774299	01/01/10	12/31/10	5,387,723	5,414,639	26,916
5. Sutter Roseville Medical Center	1356390264	01/01/10	12/31/10	23,761,577	23,800,764	39,187
6. Sutter Solano Medical Center	1831177203	01/01/10	12/31/10	5,395,169	5,371,359	(23,810)
7. Sutter Amador Hospital	1447494323	01/01/10	12/31/10	2,359,988	2,349,867	(10,121)
8. Memorial Medical Center Modesto	1629059746	01/01/10	12/31/10	1,434,178	1,423,792	(10,386)
9. Memorial Medical Center Los Banos	1154302271	01/01/10	12/31/10	34,211	33,963	(248)
10. Sutter Tracy Community Hospital	1043291164	01/01/10	12/31/10	278,778	276,759	(2,019)
11. Eden Medical Center	1134122179	01/01/10	12/31/10	2,683,717	2,665,933	(17,784)
12. Sutter Coast Hospital	1457367062	01/01/10	12/31/10	189,292	187,921	(1,371)
SUBTOTAL (LINES 1 THROUGH 12)				\$190,583,096	\$153,338,688	(\$37,244,408)
<u>OTHER COMPONENTS</u>						
15. Sutter Continuing Care	N/A	01/01/10	12/31/10	\$242,339	\$242,201	(\$138)
16. Sutter Medical Foundation	N/A	01/01/10	12/31/10	8,901,147	8,879,654	(21,493)
17. Sutter Regional Medical Foundation	N/A	01/01/10	12/31/10	1,469,598	1,468,585	(1,013)
18. Sutter North Medical Foundation	N/A	01/01/10	12/31/10	1,593,781	1,593,331	(450)
19. SMCS - Non Patient Functions	N/A	01/01/10	12/31/10	1,247,818	1,246,969	(849)
SUBTOTAL (LINES 15 THROUGH 19)				\$13,454,683	\$13,430,740	(\$23,943)
GRAND TOTAL				\$204,037,779	\$166,769,428	(\$37,268,351)

SUMMARY ALLOCATION OF HOME OFFICE COSTS - CAPITAL RELATED

HOME OFFICE NAME:
SUTTER HEALTH SACRAMENTO SIERRA REGION

FISCAL 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 3	TOTAL CAPITAL COSTS (COL. 1 TO 3)	
		FROM	TO					
<u>HEALTH CARE FACILITIES</u>								
1.	Sutter Medical Center of Sacramento	1811946734	01/01/10	12/31/10	\$0	\$0	\$0	\$0
2.	Sutter Center for Psychiatry	1952350944	01/01/10	12/31/10	0	0	0	0
3.	Sutter Davis Hospital	1770532608	01/01/10	12/31/10	0	0	0	0
4.	Sutter Auburn Faith Hospital	1194774299	01/01/10	12/31/10	0	0	0	0
5.	Sutter Roseville Medical Center	1356390264	01/01/10	12/31/10	0	0	0	0
6.	Sutter Solano Medical Center	1831177203	01/01/10	12/31/10	0	0	0	0
7.	Sutter Amador Hospital	1447494323	01/01/10	12/31/10	0	0	0	0
8.	Memorial Medical Center Modesto	1629059746	01/01/10	12/31/10	0	0	0	0
9.	Memorial Medical Center Los Banos	1154302271	01/01/10	12/31/10	0	0	0	0
10.	Sutter Tracy Community Hospital	1043291164	01/01/10	12/31/10	0	0	0	0
11.	Eden Medical Center	1134122179	01/01/10	12/31/10	0	0	0	0
12.	Sutter Coast Hospital	1457367062	01/01/10	12/31/10	0	0	0	0
SUBTOTAL (LINES 1 THROUGH 12)					\$0	\$0	\$0	\$0
<u>OTHER COMPONENTS</u>								
15.	Sutter Continuing Care	N/A	01/01/10	12/31/10	\$0	\$0	\$0	\$0
16.	Sutter Medical Foundation	N/A	01/01/10	12/31/10	0	0	0	0
17.	Sutter Regional Medical Foundation	N/A	01/01/10	12/31/10	0	0	0	0
18.	Sutter North Medical Foundation	N/A	01/01/10	12/31/10	0	0	0	0
19.	SMCS - Non Patient Functions	N/A	01/01/10	12/31/10	0	0	0	0
SUBTOTAL (LINES 15 THROUGH 19)					\$0	\$0	\$0	\$0
GRAND TOTAL					\$0	\$0	\$0	\$0

(To Schedule 1 & 2)

SUMMARY ALLOCATION OF HOME OFFICE COSTS - NONCAPITAL RELATED

HOME OFFICE NAME:
SUTTER HEALTH SACRAMENTO SIERRA REGION

FISCAL 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 3	TOTAL NONCAPITAL COSTS (COL. 1 TO 3)	
		FROM	TO					
<u>HEALTH CARE FACILITIES</u>								
1.	Sutter Medical Center of Sacramento	1811946734	01/01/10	12/31/10	\$12,204,128	\$89,665,221	\$0	\$101,869,349
2.	Sutter Center for Psychiatry	1952350944	01/01/10	12/31/10	7,854	4,514,192	0	4,522,046
3.	Sutter Davis Hospital	1770532608	01/01/10	12/31/10	539,609	4,882,687	0	5,422,296
4.	Sutter Auburn Faith Hospital	1194774299	01/01/10	12/31/10	133,570	5,281,069	0	5,414,639
5.	Sutter Roseville Medical Center	1356390264	01/01/10	12/31/10	2,542,479	21,258,285	0	23,800,764
6.	Sutter Solano Medical Center	1831177203	01/01/10	12/31/10	0	5,371,359	0	5,371,359
7.	Sutter Amador Hospital	1447494323	01/01/10	12/31/10	0	2,349,867	0	2,349,867
8.	Memorial Medical Center Modesto	1629059746	01/01/10	12/31/10	0	1,423,792	0	1,423,792
9.	Memorial Medical Center Los Banos	1154302271	01/01/10	12/31/10	0	33,963	0	33,963
10.	Sutter Tracy Community Hospital	1043291164	01/01/10	12/31/10	0	276,759	0	276,759
11.	Eden Medical Center	1134122179	01/01/10	12/31/10	0	2,665,933	0	2,665,933
12.	Sutter Coast Hospital	1457367062	01/01/10	12/31/10	0	187,921	0	187,921
SUBTOTAL (LINES 1 THROUGH 12)					\$15,427,640	\$137,911,048	\$0	\$153,338,688
<u>OTHER COMPONENTS</u>								
15.	Sutter Continuing Care	N/A	01/01/10	12/31/10	\$0	\$242,201	\$0	\$242,201
16.	Sutter Medical Foundation	N/A	01/01/10	12/31/10	20,855	8,858,799	0	8,879,654
17.	Sutter Regional Medical Foundation	N/A	01/01/10	12/31/10	0	1,468,585	0	1,468,585
18.	Sutter North Medical Foundation	N/A	01/01/10	12/31/10	0	1,593,331	0	1,593,331
19.	SMCS - Non Patient Functions	N/A	01/01/10	12/31/10	458,299	788,670	0	1,246,969
20.					0	0	0	0
21.					0	0	0	0
SUBTOTAL (LINES 15 THROUGH 19)					\$479,154	\$12,951,586	\$0	\$13,430,740
GRAND TOTAL					\$15,906,794	\$150,862,634	\$0	\$166,769,428

(To Schedule 1 & 2)

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

HOME OFFICE NAME:
SUTTER HEALTH SACRAMENTO SIERRA REGION

FISCAL PERIOD ENDED:
DECEMBER 31, 2010

	NPI NUMBER	Support Services - SMCS and 34.02	Support Services - SMCS/SMCS 34.03	Support Services - SMCS/Psych/S 34.04	SHSSR - Capitation Administration 34.05	SHSSR - Family Practice 34.06	SHSSR - Recruiting 34.07	SHSSR - Support Services 34.08	
<u>HEALTH CARE FACILITIES</u>									
1.	Sutter Medical Center of Sacramento	1811946734	\$7,712,135	\$1,628,776	\$39,202,179	\$2,571,658	\$3,234,716	\$643,970	\$1,114,699
2.	Sutter Center for Psychiatry	1952350944	329,507	0	1,674,942	0	50,262	27,514	47,626
3.	Sutter Davis Hospital	1770532608	0	0	0	1,078,646	373,375	78,577	136,015
4.	Sutter Auburn Faith Hospital	1194774299	0	0	0	418,085	0	107,818	186,631
5.	Sutter Roseville Medical Center	1356390264	0	0	0	1,470,956	0	374,442	648,151
6.	Sutter Solano Medical Center	1831177203	0	0	0	0	0	145,102	251,169
7.	Sutter Amador Hospital	1447494323	0	0	0	0	0	69,427	120,177
8.	Memorial Medical Center Modesto	1629059746	0	0	0	0	0	0	0
9.	Memorial Medical Center Los Banos	1154302271	0	0	0	0	0	0	0
10.	Sutter Tracy Community Hospital	1043291164	0	0	0	0	0	0	0
11.	Eden Medical Center	1134122179	0	0	0	0	0	0	0
12.	Sutter Coast Hospital	1457367062	0	0	0	0	0	0	0
SUBTOTAL (LINES 1 THROUGH 12)			\$8,041,642	\$1,628,776	\$40,877,121	\$5,539,345	\$3,658,353	\$1,446,850	\$2,504,468
<u>OTHER COMPONENTS</u>									
15.	Sutter Continuing Care	N/A	\$0	\$0	\$0	\$0	\$0	\$13,590	\$0
16.	Sutter Medical Foundation	N/A	0	0	0	0	0	442,068	765,210
17.	Sutter Regional Medical Foundation	N/A	0	0	0	0	0	0	150,994
18.	Sutter North Medical Foundation	N/A	0	0	0	0	0	102,691	177,756
19.	SMCS - Non Patient Functions	N/A	0	31,461	757,210	0	0	0	0
SUBTOTAL (LINES 15 THROUGH 19)			\$0	\$31,461	\$757,210	\$0	\$0	\$558,349	\$1,093,960
GRAND TOTAL			\$8,041,642	\$1,660,237	\$41,634,331	\$5,539,345	\$3,658,353	\$2,005,199	\$3,598,428

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

HOME OFFICE NAME:
SUTTER HEALTH SACRAMENTO SIERRA REGION

FISCAL PERIOD ENDED:
DECEMBER 31, 2010

	NPI NUMBER	SHSSR - Electronic Intensive Care 34.09	SHSSR - Case Management Services 34.10	SHSSR - General Administration 34.11	SHSSR - PAFS Support Services 34.12	SHSSR - Materials Management 34.14	SHSSR - Regional Web Team 34.15	SHSSR - Patient Access Center 34.16
HEALTH CARE FACILITIES								
1. Sutter Medical Center of Sacramento	1811946734	\$1,408,775	\$3,217,582	\$1,396,771	\$12,220,452	\$353,669	\$132,272	\$650,343
2. Sutter Center for Psychiatry	1952350944	0	225,983	59,678	1,409,064	3,245	5,651	74,987
3. Sutter Davis Hospital	1770532608	124,345	368,749	170,433	775,276	31,235	16,140	0
4. Sutter Auburn Faith Hospital	1194774299	243,778	453,506	233,857	1,195,203	46,397	22,146	0
5. Sutter Roseville Medical Center	1356390264	586,639	1,855,192	812,165	6,679,864	155,009	76,910	355,487
6. Sutter Solano Medical Center	1831177203	476,890	0	314,727	1,708,657	43,543	29,804	0
7. Sutter Amador Hospital	1447494323	190,587	0	150,587	650,831	19,228	0	0
8. Memorial Medical Center Modesto	1629059746	1,423,792	0	0	0	0	0	0
9. Memorial Medical Center Los Banos	1154302271	33,963	0	0	0	0	0	0
10. Sutter Tracy Community Hospital	1043291164	276,759	0	0	0	0	0	0
11. Eden Medical Center	1134122179	0	0	0	2,665,933	0	0	0
12. Sutter Coast Hospital	1457367062	187,921	0	0	0	0	0	0
SUBTOTAL (LINES 1 THROUGH 12)		\$4,953,450	\$6,121,012	\$3,138,218	\$27,305,282	\$652,325	\$282,923	\$1,080,817
OTHER COMPONENTS								
15. Sutter Continuing Care	N/A	\$0	\$0	\$29,478	\$0	\$4,870	\$0	\$0
16. Sutter Medical Foundation	N/A	0	0	958,845	0	51,305	90,801	0
17. Sutter Regional Medical Foundation	N/A	0	0	189,203	0	9,183	17,917	0
18. Sutter North Medical Foundation	N/A	0	0	0	0	16,407	0	0
19. SMCS - Non Patient Functions	N/A	0	0	0	0	0	0	0
SUBTOTAL (LINES 15 THROUGH 19)		\$0	\$0	\$1,177,525	\$0	\$81,766	\$108,718	\$0
GRAND TOTAL		\$4,953,450	\$6,121,012	\$4,315,743	\$27,305,282	\$734,091	\$391,641	\$1,080,817

FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN COMPONENTS - NONCAPITAL RELATED

HOME OFFICE NAME:
SUTTER HEALTH SACRAMENTO SIERRA REGION

FISCAL PERIOD ENDED:
DECEMBER 31, 2010

	NPI NUMBER	SHSSR - General Administration 34.17	SHSSR - Regional Support 34.18	SHSSR - Regional Imaging 34.19	SHSSR - Administration 34.20	SHSSR - General Fiscal Services 34.21	SHSSR - Other Administration 34.22	AUDITED TOTAL NONCAPITAL	
HEALTH CARE FACILITIES									
1.	Sutter Medical Center of Sacramento	1811946734	\$2,399,563	\$1,119,844	\$292,388	\$8,130,132	\$1,074,768	\$1,160,527	\$89,665,221
2.	Sutter Center for Psychiatry	1952350944	102,523	47,846	12,493	347,366	45,920	49,584	4,514,192
3.	Sutter Davis Hospital	1770532608	292,793	136,643	35,677	992,035	131,143	141,607	4,882,687
4.	Sutter Auburn Faith Hospital	1194774299	401,751	187,492	48,954	1,361,203	179,945	194,303	5,281,069
5.	Sutter Roseville Medical Center	1356390264	1,395,247	651,143	170,012	4,727,337	624,933	674,798	21,258,285
6.	Sutter Solano Medical Center	1831177203	0	0	65,882	1,831,919	242,172	261,495	5,371,359
7.	Sutter Amador Hospital	1447494323	0	0	31,523	876,517	115,872	125,117	2,349,867
8.	Memorial Medical Center Modesto	1629059746	0	0	0	0	0	0	1,423,792
9.	Memorial Medical Center Los Banos	1154302271	0	0	0	0	0	0	33,963
10.	Sutter Tracy Community Hospital	1043291164	0	0	0	0	0	0	276,759
11.	Eden Medical Center	1134122179	0	0	0	0	0	0	2,665,933
12.	Sutter Coast Hospital	1457367062	0	0	0	0	0	0	187,921
SUBTOTAL (LINES 1 THROUGH 12)			\$4,591,878	\$2,142,969	\$656,928	\$18,266,507	\$2,414,752	\$2,607,432	\$137,911,048
OTHER COMPONENTS									
15.	Sutter Continuing Care	N/A	\$0	\$0	\$0	\$171,580	\$22,682	\$0	\$242,201
16.	Sutter Medical Foundation	N/A	0	768,742	200,717	5,581,112	0	0	8,858,799
17.	Sutter Regional Medical Foundation	N/A	0	0	0	1,101,288	0	0	1,468,585
18.	Sutter North Medical Foundation	N/A	0	0	0	1,296,476	0	0	1,593,331
19.	SMCS - Non Patient Functions	N/A	0	0	0	0	0	0	788,670
SUBTOTAL (LINES 15 THROUGH 19)			\$0	\$768,742	\$200,717	\$8,150,456	\$22,682	\$0	\$12,951,586
GRAND TOTAL			\$4,591,878	\$2,911,711	\$857,645	\$26,416,963	\$2,437,434	\$2,607,432	\$150,862,634

(To Schedule 3-1)

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

HOME OFFICE NAME:
SUTTER HEALTH SACRAMENTO SIERRA REGION

FISCAL PERIOD ENDED:
DECEMBER 31, 2010

	NPI NUMBER	Support Services - (Operating Exp.)	Support Services - (Operating Exp.)	Support Services - (Operating Exp.)	SHSSR - Capitation Administration (Membership Months)	SHSSR - Family Practice (I&R FTE'S)	SHSSR - Recruiting (Operating Exp.)	SHSSR - Support (Operating Exp.)	
		34.02	34.03	34.04	34.05	34.06	34.07 (Adj. 9)	34.08 (Adj. 10)	
HEALTH CARE FACILITIES									
1.	Sutter Medical Center of Sacramento	1811946734	531,201,472	531,201,472	531,201,472	340,226	1,802	531,201,472	531,201,472
2.	Sutter Center for Psychiatry	1952350944	22,695,976	0	22,695,976	0	28	22,695,976	22,695,976
3.	Sutter Davis Hospital	1770532608	0	0	0	142,703	208	64,816,932	64,816,932
4.	Sutter Auburn Faith Hospital	1194774299	0	0	0	55,312	0	88,937,398	88,937,398
5.	Sutter Roseville Medical Center	1356390264	0	0	0	194,605	0	308,871,750	308,871,750
6.	Sutter Solano Medical Center	1831177203	0	0	0	0	0	119,692,743	119,692,743
7.	Sutter Amador Hospital	1447494323	0	0	0	0	0	57,269,318	57,269,318
8.	Memorial Medical Center Modesto	1629059746	0	0	0	0	0	0	0
9.	Memorial Medical Center Los Banos	1154302271	0	0	0	0	0	0	0
10.	Sutter Tracy Community Hospital	1043291164	0	0	0	0	0	0	0
11.	Eden Medical Center	1134122179	0	0	0	0	0	0	0
12.	Sutter Coast Hospital	1457367062	0	0	0	0	0	0	0
SUBTOTAL (LINES 1 THROUGH 12)			553,897,448	531,201,472	553,897,448	732,846	2,038	1,193,485,589	1,193,485,589
OTHER COMPONENTS									
15.	Sutter Continuing Care	N/A	0	0	0	0	0	11,210,582	0
16.	Sutter Medical Foundation	N/A	0	0	0	0	0	364,655,173	364,655,173
17.	Sutter Regional Medical Foundation	N/A	0	0	0	0	0	0	71,955,231
18.	Sutter North Medical Foundation	N/A	0	0	0	0	0	84,708,360	84,708,360
19.	SMCS - Non Patient Functions	N/A	0	10,260,422	10,260,422	0	0	0	0
SUBTOTAL (LINES 15 THROUGH 19)			0	10,260,422	10,260,422	0	0	460,574,115	521,318,764
GRAND TOTAL			553,897,448	541,461,894	564,157,870	732,846	2,038	1,654,059,704	1,714,804,353
TOTAL STATISTICS			553,897,448	541,461,894	564,157,870	732,846	2,038	1,654,059,704	1,714,804,353
COST TO BE ALLOCATED (FROM SCHEDULE 8)			\$8,041,642	\$1,660,237	\$41,634,331	\$5,539,345	\$3,658,353	\$2,005,199	\$3,598,428
UNIT COST MULTIPLIER			0.014518	0.003066	0.073799	7.558675	1795.070167	0.001212	0.002098

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

HOME OFFICE NAME:
SUTTER HEALTH SACRAMENTO SIERRA REGION

FISCAL PERIOD ENDED:
DECEMBER 31, 2010

	NPI NUMBER	SHSSR - Electronic (ICU Days)	SHSSR - Case Management (PT Discharges)	SHSSR - General (Operating Exp.)	SHSSR - PAFS Support (Patient Days)	SHSSR - Materials (Supply Expenses)	SHSSR - Regional Web (Operating Exp.)	SHSSR - Patient Access Center (Patient Days)
		34.09	34.10	34.11	34.12	34.14	34.15	34.16
HEALTH CARE FACILITIES				(Adj. 11)			(Adj. 12)	
1. Sutter Medical Center of Sacramento	1811946734	10,038	29,231	531,201,472	142,684	127,832,929	531,201,472	142,684
2. Sutter Center for Psychiatry	1952350944	0	2,053	22,695,976	16,452	1,173,077	22,695,976	16,452
3. Sutter Davis Hospital	1770532608	886	3,350	64,816,932	9,052	11,289,686	64,816,932	0
4. Sutter Auburn Faith Hospital	1194774299	1,737	4,120	88,937,398	13,955	16,770,018	88,937,398	0
5. Sutter Roseville Medical Center	1356390264	4,180	16,854	308,871,750	77,993	56,027,585	308,871,750	77,993
6. Sutter Solano Medical Center	1831177203	3,398	0	119,692,743	19,950	15,738,506	119,692,743	0
7. Sutter Amador Hospital	1447494323	1,358	0	57,269,318	7,599	6,950,077	0	0
8. Memorial Medical Center Modesto	1629059746	10,145	0	0	0	0	0	0
9. Memorial Medical Center Los Banos	1154302271	242	0	0	0	0	0	0
10. Sutter Tracy Community Hospital	1043291164	1,972	0	0	0	0	0	0
11. Eden Medical Center	1134122179	0	0	0	31,127	0	0	0
12. Sutter Coast Hospital	1457367062	1,339	0	0	0	0	0	0
SUBTOTAL (LINES 1 THROUGH 12)		35,295	55,608	1,193,485,589	318,812	235,781,878	1,136,216,271	237,129
OTHER COMPONENTS								
15. Sutter Continuing Care	N/A	0	0	11,210,582	0	1,760,393	0	0
16. Sutter Medical Foundation	N/A	0	0	364,655,173	0	18,544,090	364,655,173	0
17. Sutter Regional Medical Foundation	N/A	0	0	71,955,231	0	3,319,142	71,955,231	0
18. Sutter North Medical Foundation	N/A	0	0	0	0	5,930,387	0	0
19. SMCS - Non Patient Functions	N/A	0	0	0	0	0	0	0
SUBTOTAL (LINES 15 THROUGH 19)		0	0	447,820,986	0	29,554,012	436,610,404	0
GRAND TOTAL		35,295	55,608	1,641,306,575	318,812	265,335,890	1,572,826,675	237,129
TOTAL STATISTICS		35,295	55,608	1,641,306,575	318,812	265,335,890	1,572,826,675	237,129
COST TO BE ALLOCATED (FROM SCHEDULE 8)		\$4,953,450	\$6,121,012	\$4,315,743	\$27,305,282	\$734,091	\$391,641	\$1,080,817
UNIT COST MULTIPLIER		140.344241	110.074306	0.002629	85.646971	0.002767	0.000249	4.557928

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

HOME OFFICE NAME:
SUTTER HEALTH SACRAMENTO SIERRA REGION

FISCAL PERIOD ENDED:
DECEMBER 31, 2010

	NPI NUMBER	SHSSR - General Administration (Operating Exp.)	SHSSR - Regional Support Services (Operating Exp.)	SHSSR - Regional Imaging (Operating Exp.)	SHSSR - Administration (Operating Exp.)	SHSSR - General Fiscal Services (Operating Exp.)	SHSSR - Other Administration (Operating Exp.)
		34.17	34.18	34.19	34.20	34.21	34.22
		(Adj. 13)	(Adj. 14)	(Adj. 15)	(Adj. 16)	(Adj. 17)	(Adj. 18)
HEALTH CARE FACILITIES							
1. Sutter Medical Center of Sacramento	1811946734	531,201,472	531,201,472	531,201,472	531,201,472	531,201,472	531,201,472
2. Sutter Center for Psychiatry	1952350944	22,695,976	22,695,976	22,695,976	22,695,976	22,695,976	22,695,976
3. Sutter Davis Hospital	1770532608	64,816,932	64,816,932	64,816,932	64,816,932	64,816,932	64,816,932
4. Sutter Auburn Faith Hospital	1194774299	88,937,398	88,937,398	88,937,398	88,937,398	88,937,398	88,937,398
5. Sutter Roseville Medical Center	1356390264	308,871,750	308,871,750	308,871,750	308,871,750	308,871,750	308,871,750
6. Sutter Solano Medical Center	1831177203	0	0	119,692,743	119,692,743	119,692,743	119,692,743
7. Sutter Amador Hospital	1447494323	0	0	57,269,318	57,269,318	57,269,318	57,269,318
8. Memorial Medical Center Modesto	1629059746	0	0	0	0	0	0
9. Memorial Medical Center Los Banos	1154302271	0	0	0	0	0	0
10. Sutter Tracy Community Hospital	1043291164	0	0	0	0	0	0
11. Eden Medical Center	1134122179	0	0	0	0	0	0
12. Sutter Coast Hospital	1457367062	0	0	0	0	0	0
SUBTOTAL (LINES 1 THROUGH 12)		1,016,523,528	1,016,523,528	1,193,485,589	1,193,485,589	1,193,485,589	1,193,485,589
OTHER COMPONENTS							
15. Sutter Continuing Care	N/A	0	0	0	11,210,582	11,210,582	0
16. Sutter Medical Foundation	N/A	0	364,655,173	364,655,173	364,655,173	0	0
17. Sutter Regional Medical Foundation	N/A	0	0	0	71,955,231	0	0
18. Sutter North Medical Foundation	N/A	0	0	0	84,708,360	0	0
19. SMCS - Non Patient Functions	N/A	0	0	0	0	0	0
SUBTOTAL (LINES 15 THROUGH 19)		0	364,655,173	364,655,173	532,529,346	11,210,582	0
GRAND TOTAL		1,016,523,528	1,381,178,701	1,558,140,762	1,726,014,935	1,204,696,171	1,193,485,589
TOTAL STATISTICS		1,016,523,528	1,381,178,701	1,558,140,762	1,726,014,935	1,204,696,171	1,193,485,589
COST TO BE ALLOCATED (FROM SCHEDULE 8)		\$4,591,878	\$2,911,711	\$857,645	\$26,416,963	\$2,437,434	\$2,607,432
UNIT COST MULTIPLIER		0.004517	0.002108	0.000550	0.015305	0.002023	0.002185

DIRECT ALLOCATION OF NONCAPITAL COSTS TO CHAIN COMPONENTS

HOME OFFICE NAME:
SUTTER HEALTH SACRAMENTO SIERRA REGIONFISCAL PERIOD ENDED:
DECEMBER 31, 2010

	NPI NUMBER	REPORTED TOTAL (SCH. E-1)	Support Serv -	SHSSR - Case	SHSSR - Sutter	Support	Support Svcs - SMCS	AUDITED TOTAL
			Services - SMCS (Col. 34.01) (Adj. 1)	Mgt. Services (Col. 34.10) (Adj. 2)	Med. Foundation (Col. 34.13) (Adj. 3)	Services - SMCS (Col. 34.01) (Adj. 4)	/Psych/SMC Non-Pt (Col. 34.04) (Adj. 5)	
HEALTH CARE FACILITIES								
1. Sutter Medical Center of Sacramento	1811946734	\$49,484,691	(\$60,484)	(\$35,871)	\$0	(\$1,152)	(\$37,183,056)	\$12,204,128
2. Sutter Center for Psychiatry	1952350944	7,854	0	0	0	0	0	7,854
3. Sutter Davis Hospital	1770532608	543,826	0	(4,217)	0	0	0	539,609
4. Sutter Auburn Faith Hospital	1194774299	134,323	0	(753)	0	0	0	133,570
5. Sutter Roseville Medical Center	1356390264	2,564,048	0	(21,569)	0	0	0	2,542,479
6. Sutter Solano Medical Center	1831177203	0	0	0	0	0	0	0
7. Sutter Amador Hospital	1447494323	0	0	0	0	0	0	0
8. Memorial Medical Center Modesto	1629059746	0	0	0	0	0	0	0
9. Memorial Medical Center Los Banos	1154302271	0	0	0	0	0	0	0
10. Sutter Tracy Community Hospital	1043291164	0	0	0	0	0	0	0
11. Eden Medical Center	1134122179	0	0	0	0	0	0	0
12. Sutter Coast Hospital	1457367062	0	0	0	0	0	0	0
SUBTOTAL (LINES 1 THROUGH 12)		\$52,734,742	(\$60,484)	(\$62,410)	\$0	(\$1,152)	(\$37,183,056)	\$15,427,640
OTHER COMPONENTS								
15. Sutter Continuing Care	N/A	0	0	0	0	0	0	0
16. Sutter Medical Foundation	N/A	29,866	0	0	(9,011)	0	0	20,855
17. Sutter Regional Medical Foundation	N/A	0	0	0	0	0	0	0
18. Sutter North Medical Foundation	N/A	0	0	0	0	0	0	0
19. SMCS - Non Patient Functions	N/A	458,299	0	0	0	0	0	458,299
SUBTOTAL (LINES 15 THROUGH 19)		\$488,165	\$0	\$0	(\$9,011)	\$0	\$0	\$479,154
GRAND TOTAL		\$53,222,907	(\$60,484)	(\$62,410)	(\$9,011)	(\$1,152)	(\$37,183,056)	\$15,906,794

(To Schedule 3-1)

TRIAL BALANCE OF EXPENSES

HOME OFFICE NAME:
SUTTER HEALTH SACRAMENTO SIERRA REGION

FISCAL PERIOD ENDED:
DECEMBER 31, 2010

LINE NO.	COST CENTER DESCRIPTION	REPORTED POOLED ALLOC. (SCH. B, COL 8)	ADJ. NO.	ADJUSTMENT AMOUNTS	AUDITED POOLED COSTS
CAPITAL-RELATED COSTS - OLD					
1.00	Old Capital Related - Buildings and Fixtures	\$0		\$0	\$0
1.01	Old Capital Related - Interest - Buildings and Fixtures	0		0	0
2.00	Old Capital Related - Movable Equipment	0		0	0
2.01	Old Capital Related - Interest - Movable Equipment	0		0	0
3.00	SUBTOTAL (sum of lines 1 through 2.01)	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
CAPITAL-RELATED COSTS - NEW					
4.00	New Capital Related - Buildings and Fixtures	\$0		\$0	\$0
4.01	New Capital Related - Interest - Buildings and Fixtures	0		0	0
5.00	New Capital Related - Movable Equipment	0		0	0
5.01	New Capital Related - Interest - Movable Equipment	0		0	0
6.00	SUBTOTAL (sum of lines 4 through 5.01)	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
OTHER CAPITAL-RELATED COSTS					
7.00	Insurance Premiums	\$0		\$0	\$0
8.00	Taxes and Licenses - Other Than	0		0	0
9.00	Other	0		0	0
10.00	SUBTOTAL (sum of lines 7 through 9)	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
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
15.00	Employee Benefits - Nonpayroll Related	0		0	0
19.00	Utilities	0		0	0
20.00	Communications	0		0	0
21.00	Travel and Entertainment	0		0	0
23.00	Cleaning Office and Administration Supplies	0		0	0
25.00	Repairs and Maintenance	0		0	0
32.00	Purchased Services	0		0	0
33.00	Other Expense	0		0	0
34.01	Support Services - Sutter Medical Center of Sacramento	0		0	0
34.02	Support Services - SMCS and Psych	0		0	0
34.03	Support Services - SMCS/SMCS Non-Patient	0		0	0
34.04	Support Services - SMCS/Psych/SMCS Non-Patient	0		0	0
34.05	SHSSR - Capitation Administration	0		0	0
34.06	SHSSR - Family Practice	0		0	0
34.07	SHSSR - Recruiting	0		0	0
34.08	SHSSR - Support Services	0		0	0
34.09	SHSSR - Electronic Intensive Care Unit	0		0	0
34.10	SHSSR - Case Management Services	0		0	0
34.11	SHSSR - General Administration Services	0		0	0
34.12	SHSSR - PAFS Support Services	0		0	0
34.13	SHSSR - Sutter Medical Foundation	0		0	0
34.14	SHSSR - Materials Management	0		0	0
34.15	SHSSR - Regional Web Team	0		0	0
34.16	SHSSR - Patient Access Center	0		0	0
34.17	SHSSR - General Administration	0		0	0
34.18	SHSSR - Regional Support Services	0		0	0
34.19	SHSSR - Regional Imaging	0		0	0
34.20	SHSSR - Administration	0		0	0
34.21	SHSSR - General Fiscal Services	0		0	0
34.22	SHSSR - Other Administration	0		0	0
36.00	SUBTOTAL (sum of lines 11 through 34.22)	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
37.00	TOTAL ALLOWABLE EXPENSES	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
38.00	NONREIMBURSABLE EXPENSES	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
TOTAL EXPENSES		<u>\$0</u>		<u>\$0</u>	<u>\$0</u>

TRIAL BALANCE OF EXPENSES

HOME OFFICE NAME:
SUTTER HEALTH SACRAMENTO SIERRA 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	Old Capital Related - Interest - Buildings and Fixtures	0		0	0
2.00	Old Capital Related - Movable Equipment	0		0	0
2.01	Old Capital Related - Interest - Movable Equipment	0		0	0
3.00	SUBTOTAL (sum of lines 1 through 2.01)	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
CAPITAL-RELATED COSTS - NEW					
4.00	New Capital Related - Buildings and Fixtures	\$0		\$0	\$0
4.01	New Capital Related - Interest - Buildings and Fixture:	0		0	0
5.00	New Capital Related - Movable Equipment	0		0	0
5.01	New Capital Related - Interest - Movable Equipment	0		0	0
6.00	SUBTOTAL (sum of lines 4 through 5.01)	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
OTHER CAPITAL-RELATED COSTS					
7.00	Insurance Premiums	\$0		\$0	\$0
8.00	Taxes and Licenses - Other Than	0		0	0
9.00	Other	0		0	0
10.00	SUBTOTAL (sum of lines 7 through 9)	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
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
15.00	Employee Benefits - Nonpayroll Related	0		0	0
19.00	Utilities	0		0	0
20.00	Communications	0		0	0
21.00	Travel and Entertainment	0		0	0
23.00	Cleaning Office and Administration Supplies	0		0	0
25.00	Repairs and Maintenance	0		0	0
32.00	Purchased Services	0		0	0
33.00	Other Expense	0		0	0
34.01	Support Services - Sutter Medical Center of Sacrame	7,958,701	1	(61,636)	7,897,065
34.02	Support Services - SMCS and Psych	0		0	0
34.03	Support Services - SMCS/SMCS Non-Patient	0		0	0
34.04	Support Services - SMCS/Psych/SMCS Non-Patient	37,410,967	5	(37,183,056)	227,911
34.05	SHSSR - Capitation Administration	0		0	0
34.06	SHSSR - Family Practice	0		0	0
34.07	SHSSR - Recruiting	0		0	0
34.08	SHSSR - Support Services	0		0	0
34.09	SHSSR - Electronic Intensive Care Unit	0		0	0
34.10	SHSSR - Case Management Services	7,823,373	2	(62,410)	7,760,963
34.11	SHSSR - General Administration Services	0		0	0
34.12	SHSSR - PAFS Support Services	0		0	0
34.13	SHSSR - Sutter Medical Foundation	29,866	3	(9,011)	20,855
34.14	SHSSR - Materials Management	0		0	0
34.15	SHSSR - Regional Web Team	0		0	0
34.16	SHSSR - Patient Access Center	0		0	0
34.17	SHSSR - General Administration	0		0	0
34.18	SHSSR - Regional Support Services	0		0	0
34.19	SHSSR - Regional Imaging	0		0	0
34.20	SHSSR - Administration	0		0	0
34.21	SHSSR - General Fiscal Services	0		0	0
34.22	SHSSR - Other Administration	0		0	0
36.00	SUBTOTAL (sum of lines 11 through 34.22)	<u>\$53,222,907</u>		<u>(\$37,316,113)</u>	<u>\$15,906,794</u>
37.00	TOTAL ALLOWABLE EXPENSES	<u>\$53,222,907</u>		<u>(\$37,316,113)</u>	<u>\$15,906,794</u>
					(To Sch. 7-1)
38.00	NONREIMBURSABLE EXPENSES	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
	TOTAL EXPENSES	<u>\$53,222,907</u>		<u>(\$37,316,113)</u>	<u>\$15,906,794</u>

TRIAL BALANCE OF EXPENSES

HOME OFFICE NAME:
SUTTER HEALTH SACRAMENTO SIERRA 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	Old Capital Related - Interest - Buildings and Fixtures	0		0	0
2.00	Old Capital Related - Movable Equipment	0		0	0
2.01	Old Capital Related - Interest - Movable Equipment	0		0	0
3.00	SUBTOTAL (sum of lines 1 through 2.01)	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
CAPITAL-RELATED COSTS - NEW					
4.00	New Capital Related - Buildings and Fixtures	\$0		\$0	\$0
4.01	New Capital Related - Interest - Buildings and Fixture	0		0	0
5.00	New Capital Related - Movable Equipment	0		0	0
5.01	New Capital Related - Interest - Movable Equipment	0		0	0
6.00	SUBTOTAL (sum of lines 4 through 5.01)	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
OTHER CAPITAL-RELATED COSTS					
7.00	Insurance Premiums	\$0		\$0	\$0
8.00	Taxes and Licenses - Other Than	0		0	0
9.00	Other	0		0	0
10.00	SUBTOTAL (sum of lines 7 through 9)	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
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
15.00	Employee Benefits - Nonpayroll Related	0		0	0
19.00	Utilities	0		0	0
20.00	Communications	0		0	0
21.00	Travel and Entertainment	0		0	0
23.00	Cleaning Office and Administration Supplies	0		0	0
25.00	Repairs and Maintenance	0		0	0
32.00	Purchased Services	0		0	0
33.00	Other Expense	0		0	0
34.01	Support Services - Sutter Medical Center of Sacrame	0		0	0
34.02	Support Services - SMCS and Psych	8,093,794	6	(52,152)	8,041,642
34.03	Support Services - SMCS/SMCS Non-Patient	1,664,458	6	(4,221)	1,660,237
34.04	Support Services - SMCS/Psych/SMCS Non-Patient	41,676,844	6, 7	(42,513)	41,634,331
34.05	SHSSR - Capitation Administration	5,539,345		0	5,539,345
34.06	SHSSR - Family Practice	3,672,164	6	(13,811)	3,658,353
34.07	SHSSR - Recruiting	2,017,139	6	(11,940)	2,005,199
34.08	SHSSR - Support Services	3,636,620	6, 7	(38,192)	3,598,428
34.09	SHSSR - Electronic Intensive Care Unit	4,989,583	6	(36,133)	4,953,450
34.10	SHSSR - Case Management Services	6,177,503	6	(56,491)	6,121,012
34.11	SHSSR - General Administration Services	4,340,375	5, 7	(24,632)	4,315,743
34.12	SHSSR - PAFS Support Services	27,487,431	6	(182,149)	27,305,282
34.13	SHSSR - Sutter Medical Foundation	0		0	0
34.14	SHSSR - Materials Management	735,055	6	(964)	734,091
34.15	SHSSR - Regional Web Team	394,490	6	(2,849)	391,641
34.16	SHSSR - Patient Access Center	1,090,285	6	(9,468)	1,080,817
34.17	SHSSR - General Administration	4,001,100	6, 7	590,778	4,591,878
34.18	SHSSR - Regional Support Services	2,932,454	6	(20,743)	2,911,711
34.19	SHSSR - Regional Imaging	857,849	6	(204)	857,645
34.20	SHSSR - Administration	26,393,567	6, 8	23,396	26,416,963
34.21	SHSSR - General Fiscal Services	2,456,560	6	(19,126)	2,437,434
34.22	SHSSR - Other Administration	2,658,256	6	(50,824)	2,607,432
36.00	SUBTOTAL (sum of lines 11 through 34.22)	<u>\$150,814,872</u>		<u>\$47,762</u>	<u>\$150,862,634</u>
37.00	TOTAL ALLOWABLE EXPENSES	<u>\$150,814,872</u>		<u>\$47,762</u>	<u>\$150,862,634</u>
(To Sch. 6-1)					
38.00	NONREIMBURSABLE EXPENSES	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
TOTAL EXPENSES		<u>\$150,814,872</u>		<u>\$47,762</u>	<u>\$150,862,634</u>

REPORTED HOME OFFICE COSTS

HOME OFFICE NAME:
SUTTER HEALTH SACRAMENTO SIERRA REGION

FISCAL PERIOD ENDED:
DECEMBER 31, 2010

	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)			
HEALTH CARE FACILITIES												
1.	Sutter Medical Center of Sacramento	1811946734	01/01/10	12/31/10		\$49,484,691		\$89,635,652		\$139,120,343		
2.	Sutter Center for Psychiatry	1952350944	01/01/10	12/31/10		7,854		4,519,074		4,526,928		
3.	Sutter Davis Hospital	1770532608	01/01/10	12/31/10		543,826		4,867,366		5,411,192		
4.	Sutter Auburn Faith Hospital	1194774299	01/01/10	12/31/10		134,323		5,253,400		5,387,723		
5.	Sutter Roseville Medical Center	1356390264	01/01/10	12/31/10		2,564,048		21,197,529		23,761,577		
6.	Sutter Solano Medical Center	1831177203	01/01/10	12/31/10				5,395,169		5,395,169		
7.	Sutter Amador Hospital	1447494323	01/01/10	12/31/10				2,359,988		2,359,988		
8.	Memorial Medical Center Modesto	1629059746	01/01/10	12/31/10				1,434,178		1,434,178		
9.	Memorial Medical Center Los Banos	1154302271	01/01/10	12/31/10				34,211		34,211		
10.	Sutter Tracy Community Hospital	1043291164	01/01/10	12/31/10				278,778		278,778		
11.	Eden Medical Center	1134122179	01/01/10	12/31/10				2,683,717		2,683,717		
12.	Sutter Coast Hospital	1457367062	01/01/10	12/31/10				189,292		189,292		
SUBTOTAL (LINES 1 THROUGH 12)						\$0	\$52,734,742	\$0	\$137,848,354	\$0	\$0	\$190,583,096
OTHER COMPONENTS												
15.	Sutter Continuing Care	N/A	01/01/10	12/31/10				\$242,339		\$242,339		
16.	Sutter Medical Foundation	N/A	01/01/10	12/31/10		29,866		8,871,281		8,901,147		
17.	Sutter Regional Medical Foundation	N/A	01/01/10	12/31/10				1,469,598		1,469,598		
18.	Sutter North Medical Foundation	N/A	01/01/10	12/31/10				1,593,781		1,593,781		
19.	SMCS - Non Patient Functions	N/A	01/01/10	12/31/10		458,299		789,519		1,247,818		
SUBTOTAL (LINES 15 THROUGH 19)						\$0	\$488,165	\$0	\$12,966,518	\$0	\$0	\$13,454,683
GRAND TOTAL						\$0	\$53,222,907	\$0	\$150,814,872	\$0	\$0	\$204,037,779

(To Sch. 2, Col. 1)

Provider Name							Fiscal Period	Provider NPI		Adjustments
SUTTER HEALTH SACRAMENTO SIERRA REGION							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	N/A		18
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 DIRECT COSTS										
1	7-1 8	E-1 B		1.00 34.01	34.01 6	Sutter Medical Center of Sacramento Support Services - Sutter Medical Center of Sacramento	\$7,958,701 7,958,701	(\$60,484) (60,484)	\$7,898,217 * 7,898,217 *	
2	7-1 7-1 7-1 7-1 8	E-1 E-1 E-1 E-1 B		1.00 3.00 4.00 5.00 34.10	34.10 34.10 34.10 34.10 6	Sutter Medical Center of Sacramento Sutter Davis Hospital Sutter Auburn Faith Hospital Sutter Roseville Medical Center SHSSR - Case Management Services	\$4,581,176 543,826 134,323 2,564,048 7,823,373	(\$35,871) (4,217) (753) (21,569) (62,410)	\$4,545,305 539,609 133,570 2,542,479 7,760,963	
3	7-1 8	E-1 B		20.00 34.13	34.13 6	Sutter Medical Foundation SHSSR - Sutter Medical Foundation	\$29,866 29,866	(\$9,011) (9,011)	\$20,855 20,855	
To adjust reported workers' compensation expense to agree with the provider's records. CMS Pub. 15-1, Sections 2122.5C, 2300, and 2304										
4	7-1 8	E-1 B		1.00 34.01	34.01 6	Sutter Medical Center of Sacramento Support Services - Sutter Medical Center of Sacramento To directly assign provider's reported depreciation expense adjustment for proper cost determination. CMS Pub. 15-1, Sections 102, 2307A, and 2304	* \$7,898,217 * 7,898,217	(\$1,152) (1,152)	\$7,897,065 7,897,065	
5	7-1 8	E-1 B		1.00 34.04	34.04 6	Sutter Medical Center of Sacramento Support Services - SMCS/Psych/SMCS Non-Patient To eliminate California Hospital Quality Assurance Fees for proper cost determination. CMS Pub. 15-1, Sections 2122.2 and 2304	\$36,944,814 37,410,967	(\$37,183,056) (37,183,056)	(\$238,242) 227,911	

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
SUTTER HEALTH SACRAMENTO SIERRA REGION							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	N/A		18
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 FUNCTIONAL COSTS										
6	8	B	34.02	7	Support Services - SMCS and Psych	\$8,093,794	(\$52,152)	\$8,041,642		
	8	B	34.03	7	Support Services - SMCS/SMCS Non - Patient	1,664,458	(4,221)	1,660,237		
	8	B	34.04	7	Support Services - SMCS/Psych/SMCS Non - Patient	41,676,844	(66,876)	41,609,968	*	
	8	B	34.06	7	SHSSR - Family Practice	3,672,164	(13,811)	3,658,353		
	8	B	34.07	7	SHSSR - Recruiting	2,017,139	(11,940)	2,005,199		
	8	B	34.08	7	SHSSR - Support Services	3,636,620	(38,343)	3,598,277	*	
	8	B	34.09	7	SHSSR - Electronic Intensive Care Unit	4,989,583	(36,133)	4,953,450		
	8	B	34.10	7	SHSSR - Case Management Services	6,177,503	(56,491)	6,121,012		
	8	B	34.11	7	SHSSR - General Administrative Services	4,340,375	(30,228)	4,310,147	*	
	8	B	34.12	7	SHSSR - PAFS Support Services	27,487,431	(182,149)	27,305,282		
	8	B	34.14	7	SHSSR - Materials Management	735,055	(964)	734,091		
	8	B	34.15	7	SHSSR - Regional WEB Team	394,490	(2,849)	391,641		
	8	B	34.16	7	SHSSR - Patient Access Center	1,090,285	(9,468)	1,080,817		
	8	B	34.17	7	SHSSR - General Administration	4,001,100	619,736	4,620,836	*	
	8	B	34.18	7	SHSSR - Regional Support Services	2,932,454	(20,743)	2,911,711		
	8	B	34.19	7	SHSSR - Regional Imaging	857,849	(204)	857,645		
	8	B	34.20	7	SHSSR - Administration	26,393,567	(19,484)	26,374,083	*	
	8	B	34.21	7	SHSSR - General Fiscal Services	2,456,560	(19,126)	2,437,434		
	8	B	34.22	7	SHSSR - Other Administrative	2,658,256	(50,824)	2,607,432		
To adjust reported workers' compensation expenses to agree with the provider's records and in conjunction with adjustment numbers 1 through 3. CMS Pub. 15-1, Sections 2122.5C, 2300, and 2304										
7	8	B	34.04	7	Support Services - SMCS/Psych/SMCS Non - Patient	* \$41,609,968	\$24,363	\$41,634,331		
	8	B	34.08	7	SHSSR - Support Services	* 3,598,277	151	3,598,428		
	8	B	34.11	7	SHSSR - General Administrative Services	* 4,310,147	5,596	4,315,743		
	8	B	34.17	7	SHSSR - General Administration	* 4,620,836	(28,958)	4,591,878		
To directly assign the provider's reported depreciation expense adjustment for proper cost determination and in conjunction with adjustment number 4. CMS Pub. 15-1, Sections 102, 2307A, and 2304										

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
SUTTER HEALTH SACRAMENTO SIERRA REGION							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	N/A		18	
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 FUNCTIONAL COSTS</u>											
8	8	B			34.20	7	SHSSR - Administration To adjust reported home office costs to agree with the Sutter Health Home Office Audit Report for fiscal period ending December 31, 2010. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304	*	\$26,374,083	\$42,880	\$26,416,963

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
SUTTER HEALTH SACRAMENTO SIERRA REGION							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	N/A		18
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										
9	6-1	F-1	II	3.00	34.07	Sutter Davis Hospital (Adjusted Operating Expense)	65,001,413	(184,481)	64,816,932	
	6-1	F-1	II	4.00	34.07	Sutter Auburn Faith Hospital	89,016,379	(78,981)	88,937,398	
	6-1	F-1	II	5.00	34.07	Sutter Roseville Medical Center	309,598,819	(727,069)	308,871,750	
	6-1	F-1	II	7.00	34.07	Sutter Amador Hospital	57,278,163	(8,845)	57,269,318	
	6-1	F-1	II	34.00	34.07	Total - Adjusted Operating Expense	1,655,059,080	(999,376)	1,654,059,704	
To adjust reported functional adjusted operating expense statistics to agree with the provider's records. CMS Pub. 15-1, Sections 2150.3C and 2304										
10	6-1	F-1	II	3.00	34.08	Sutter Davis Hospital (Adjusted Operating Expense)	65,001,413	(184,481)	64,816,932	
	6-1	F-1	II	4.00	34.08	Sutter Auburn Faith Hospital	89,016,379	(78,981)	88,937,398	
	6-1	F-1	II	5.00	34.08	Sutter Roseville Medical Center	309,598,819	(727,069)	308,871,750	
	6-1	F-1	II	7.00	34.08	Sutter Amador Hospital	57,278,163	(8,845)	57,269,318	
	6-1	F-1	II	34.00	34.08	Total - Adjusted Operating Expense	1,715,803,729	(999,376)	1,714,804,353	
To adjust reported functional adjusted operating expense statistics to agree with the provider's records. CMS Pub. 15-1, Sections 2150.3C and 2304										
11	6-1	F-1	II	3.00	34.11	Sutter Davis Hospital (Adjusted Operating Expense)	65,001,413	(184,481)	64,816,932	
	6-1	F-1	II	4.00	34.11	Sutter Auburn Faith Hospital	89,016,379	(78,981)	88,937,398	
	6-1	F-1	II	5.00	34.11	Sutter Roseville Medical Center	309,598,819	(727,069)	308,871,750	
	6-1	F-1	II	7.00	34.11	Sutter Amador Hospital	57,278,163	(8,845)	57,269,318	
	6-1	F-1	II	34.00	34.11	Total - Adjusted Operating Expense	1,642,305,951	(999,376)	1,641,306,575	
To adjust reported functional adjusted operating expense statistics to agree with the provider's records. CMS Pub. 15-1, Sections 2150.3C and 2304										
12	6-1	F-1	II	3.00	34.15	Sutter Davis Hospital (Adjusted Operating Expense)	65,001,413	(184,481)	64,816,932	
	6-1	F-1	II	4.00	34.15	Sutter Auburn Faith Hospital	89,016,379	(78,981)	88,937,398	
	6-1	F-1	II	5.00	34.15	Sutter Roseville Medical Center	309,598,819	(727,069)	308,871,750	
	6-1	F-1	II	34.00	34.15	Total - Adjusted Operating Expense	1,573,817,206	(990,531)	1,572,826,675	
To adjust reported functional adjusted operating expense statistics to agree with provider's records. CMS Pub. 15-1, Sections 2150.3C and 2304										

Provider Name							Fiscal Period	Provider NPI		Adjustments
SUTTER HEALTH SACRAMENTO SIERRA REGION							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	N/A		18
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										
13	6-1	F-1	II	3.00	34.17	Sutter Davis Hospital (Adjusted Operating Expense)	65,001,413	(184,481)	64,816,932	
	6-1	F-1	II	4.00	34.17	Sutter Auburn Faith Hospital	89,016,379	(78,981)	88,937,398	
	6-1	F-1	II	5.00	34.17	Sutter Roseville Medical Center	309,598,819	(727,069)	308,871,750	
	6-1	F-1	II	34.00	34.17	Total - Adjusted Operating Expense	1,017,514,059	(990,531)	1,016,523,528	
To adjust reported functional adjusted operating expense statistics to agree with provider's records. CMS Pub. 15-1, Sections 2150.3C and 2304										
14	6-1	F-1	II	3.00	34.18	Sutter Davis Hospital (Adjusted Operating Expense)	65,001,413	(184,481)	64,816,932	
	6-1	F-1	II	4.00	34.18	Sutter Auburn Faith Hospital	89,016,379	(78,981)	88,937,398	
	6-1	F-1	II	5.00	34.18	Sutter Roseville Medical Center	309,598,819	(727,069)	308,871,750	
	6-1	F-1	II	34.00	34.18	Total - Adjusted Operating Expense	1,382,169,232	(990,531)	1,381,178,701	
To adjust reported functional adjusted operating expense statistics to agree with the provider's records. CMS Pub. 15-1, Sections 2150.3C and 2304										
15	6-1	F-1	II	3.00	34.19	Sutter Davis Hospital (Adjusted Operating Expense)	65,001,413	(184,481)	64,816,932	
	6-1	F-1	II	4.00	34.19	Sutter Auburn Faith Hospital	89,016,379	(78,981)	88,937,398	
	6-1	F-1	II	5.00	34.19	Sutter Roseville Medical Center	309,598,819	(727,069)	308,871,750	
	6-1	F-1	II	7.00	34.19	Sutter Amador Hospital	57,278,163	(8,845)	57,269,318	
	6-1	F-1	II	34.00	34.19	Total - Adjusted Operating Expense	1,559,140,138	(999,376)	1,558,140,762	
To adjust reported functional adjusted operating expense statistics to agree with the provider's records. CMS Pub. 15-1, Sections 2150.3C and 2304										
16	6-1	F-1	II	3.00	34.20	Sutter Davis Hospital (Adjusted Operating Expense)	65,001,413	(184,481)	64,816,932	
	6-1	F-1	II	4.00	34.20	Sutter Auburn Faith Hospital	89,016,379	(78,981)	88,937,398	
	6-1	F-1	II	5.00	34.20	Sutter Roseville Medical Center	309,598,819	(727,069)	308,871,750	
	6-1	F-1	II	7.00	34.20	Sutter Amador Hospital	57,278,163	(8,845)	57,269,318	
	6-1	F-1	II	34.00	34.20	Total - Adjusted Operating Expense	1,727,014,311	(999,376)	1,726,014,935	
To adjust reported functional adjusted operating expense statistics to agree with the provider's records. CMS Pub. 15-1, Sections 2150.3C and 2304										

Provider Name							Fiscal Period	Provider NPI		Adjustments
SUTTER HEALTH SACRAMENTO SIERRA REGION							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	N/A		18
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>										
17	6-1	F-1	II	3.00	34.21	Sutter Davis Hospital (Adjusted Operating Expense)	65,001,413	(184,481)	64,816,932	
	6-1	F-1	II	4.00	34.21	Sutter Auburn Faith Hospital	89,016,379	(78,981)	88,937,398	
	6-1	F-1	II	5.00	34.21	Sutter Roseville Medical Center	309,598,819	(727,069)	308,871,750	
	6-1	F-1	II	7.00	34.21	Sutter Amador Hospital	57,278,163	(8,845)	57,269,318	
	6-1	F-1	II	34.00	34.21	Total - Adjusted Operating Expense	1,205,695,547	(999,376)	1,204,696,171	
To adjust reported functional adjusted operating expense statistics to agree with the provider's records. CMS Pub. 15-1, Sections 2150.3C and 2304										
18	6-1	F-1	II	3.00	34.22	Sutter Davis Hospital (Adjusted Operating Expense)	65,001,413	(184,481)	64,816,932	
	6-1	F-1	II	4.00	34.22	Sutter Auburn Faith Hospital	89,016,379	(78,981)	88,937,398	
	6-1	F-1	II	5.00	34.22	Sutter Roseville Medical Center	309,598,819	(727,069)	308,871,750	
	6-1	F-1	II	7.00	34.22	Sutter Amador Hospital	57,278,163	(8,845)	57,269,318	
	6-1	F-1	II	34.00	34.22	Total - Adjusted Operating Expense	1,194,484,965	(999,376)	1,193,485,589	
To adjust reported functional adjusted operating expense statistics to agree with the provider's records. CMS Pub. 15-1, Sections 2150.3C and 2304										