

**REPORT
ON THE
COST REPORT REVIEW**

**SUTTER COAST HOSPITAL
CRESCENT CITY, CALIFORNIA
PROVIDER NUMBER: HSP00417G AND
NPI NUMBER: 1457367062**

**FISCAL PERIOD ENDED
DECEMBER 31, 2008**

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

**Section Chief: Louise Wong
Audit Supervisor: Marisa Ho
Auditor: Marvin Reynolds**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

October 10, 2011

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

PROVIDER: SUTTER COAST HOSPITAL
PROVIDER NUMBER: HSP00417G
NPI NUMBER: 1457367062
FISCAL PERIOD ENDED DECEMBER 31, 2008

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 provider in the amount of \$41,212 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 AB 5 Reductions (Schedule A)
3. Computation of Audited Medi-Cal Reimbursement Settlement (NONCONTRACT Schedules)
4. Audit Adjustments Schedule

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

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

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

John Melton, Chief
Office of Administrative Appeals and Hearings
1029 J Street, Suite 200
MS 0017
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
P.O. Box 997413
Sacramento, CA 95899-7413

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 95814-5005
(916) 440-7700

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

If you have questions regarding this report, you may call the Audits Section—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, 2008

	SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1) Provider No. HSP00417G		
Reported	\$ 64,202	
Net Change	\$ (22,990)	
Audited Amount Due Provider (State)	\$ 41,212	
2. Subprovider I (SCHEDULE 1-1) Provider No.		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
3. Subprovider II (SCHEDULE 1-2) Provider No.		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
4. Medi-Cal Contract Cost (CONTRACT SCH 1) Provider No.		
Reported		\$ 0
Net Change		\$ 0
Audited Cost		\$ 0
Audited Amount Due Provider (State)	\$ 0	
5. Distinct Part Nursing Facility (DPNF SCH 1) Provider No.		
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 No.		
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 No.		
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)	\$ 41,212	
9. Total Medi-Cal Cost		\$ 0

SUMMARY OF FINDINGS

Provider Name:
SUTTER COAST HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2008

		SETTLEMENT	COST
10.	Subacute (SUBACUTE SCH 1-1)		
	Provider No.		
	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 No.		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
12.	Rural Health Clinic (RHC 95-210 SCH 1)		
	Provider No.		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
13.	Rural Health Clinic (RHC 95-210 SCH 1-1)		
	Provider No.		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
14.	County Medical Services Program (CMSP SCH 1)		
	Provider No.		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
15.	Transitional Care (TC SCH 1)		
	Provider No.		
	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)	\$ 41,212	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
SUTTER COAST HOSPITALFiscal Period Ended:
DECEMBER 31, 2008Provider No.
HSP00417G

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ <u>3,905,521</u>	\$ <u>4,146,600</u>
2. Excess Reasonable Cost Over Charges (Schedule 2)	\$ <u>0</u>	\$ <u>0</u>
3. Medi-Cal Inpatient Hospital Based Physician Services	\$ <u>0</u>	\$ <u>N/A</u>
4.	\$ <u>0</u>	\$ <u>0</u>
5. TOTAL COST-Reimbursable to Provider (Lines 1 through 4)	\$ <u>3,905,521</u>	\$ <u>4,146,600</u>
6. Interim Payments (Adj 17)	\$ <u>(3,841,319)</u>	\$ <u>(3,994,511)</u>
7. Balance Due Provider (State)	\$ <u>64,202</u>	\$ <u>152,089</u>
8. Duplicate Payments (Adj)	\$ <u>0</u>	\$ <u>0</u>
9. Total Noncontract AB 5 Reduction Adjustment (Adj 1)	\$ <u>0</u>	\$ <u>(110,877)</u>
10.	\$ <u>0</u>	\$ <u>0</u>
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ <u><u>64,202</u></u>	\$ <u><u>41,212</u></u>
	(To Summary of Findings)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT
AB 5 AND AB 1183
SUMMARY OF REDUCTIONS

Provider Name: SUTTER COAST HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2008

Provider No. HSP00417G

1. 10% Reduction for Noncontract Services from 07/01/08 - 09/30/08 (AB 5 Schedule A-1)	\$	<u>0</u>
2. Reduction for Noncontract Services from 10/01/08 - 04/05/09 (AB 1183 Schedule A-2)		<u>0</u>
3. 10% Reduction for Noncontract Services from 04/06/09 - MM/DD/YY (AB 5 Schedule A-3)		<u>0</u>
4. 10% Reduction for HFPA's from 07/01/08 - MM/DD/YY (AB 5 Schedule A-4)		<u>0</u>
5. 10% Reduction for Rural Health Hospitals from 07/01/08 - 10/31/08 (AB 5 Schedule A-5)		<u>110,877</u>
6. Total Noncontract AB 5 and AB 1183 Reductions	\$	<u>110,877</u> (To Schedule 1, Ln 9)

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT
RURAL HEALTH HOSPITALS

AB 5

10% REDUCTION FOR SERVICES FROM JULY 1, 2008 THROUGH OCTOBER 31, 2008

Provider Name: SUTTER COAST HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2008

Provider No. HSP00417G

Audited Medi-Cal Cost Per Day

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$ <u>4,228,768</u>
2. Less: Medi-Cal Administrative Day Cost (Schedule 4A, Lines 28 and 31)	<u>1,273</u>
3. Total Medi-Cal Cost of Covered Services Subject to Reductions (Line 1 minus Line 2)	\$ <u><u>4,227,495</u></u>
4. Total Audited Medi-Cal Days (Schedules 4, 4A, and 4B, excludes Administrative Days)	<u>1,731</u>
5. Audited Medi-Cal Cost Per Day (Line 3 ÷ Line 4)	\$ <u><u>2,442.23</u></u>

10% Cost Reduction For Services From 07/01/08 Through 10/31/08

6. Audited Medi-Cal Days of Service from 07/1/08 - 10/31/08 (excluding Administrative Days)	<u>454</u>
7. Audited Medi-Cal Cost Per Day for 07/01/08 - 10/31/08 (Line 5 X Line 6)	\$ <u>1,108,771</u>
8. 10% Cost Reduction for 07/01/08 - 10/31/08 (Line 7 X 10%)	\$ <u><u>110,877</u></u> (To Schedule A, Ln 5)

COMPUTATION OF LESSER OF
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:
SUTTER COAST HOSPITALFiscal Period Ended:
DECEMBER 31, 2008Provider No.
HSP00417G

	REPORTED	AUDITED
REASONABLE COST OF MEDI-CAL INPATIENT SERVICES		
1. Cost of Covered Services (Schedule 3)	\$ <u>3,985,375</u>	\$ <u>4,228,768</u>
CHARGES FOR MEDI-CAL INPATIENT SERVICES		
2. Inpatient Routine Service Charges (Adj 16)	\$ <u>3,049,066</u>	\$ <u>3,210,027</u>
3. Inpatient Ancillary Service Charges (Adj 16)	\$ <u>6,550,533</u>	\$ <u>6,752,648</u>
4. Total Charges - Medi-Cal Inpatient Services	\$ <u>9,599,599</u>	\$ <u>9,962,675</u>
5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ <u>5,614,224</u>	\$ <u>5,733,907</u>
6. Excess of Reasonable Cost Over Customary Charges (Line 1 minus Line 4)	\$ <u><u>0</u></u>	\$ <u><u>0</u></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, 2008Provider No.
HSP00417G

	REPORTED	AUDITED
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ <u>1,612,178</u>	\$ <u>1,671,753</u>
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ <u>2,486,385</u>	\$ <u>2,579,179</u>
3. Medi-Cal Inpatient Hospital Based Physician for Intern and Resident Services (Sch)	\$ <u>0</u>	\$ <u>0</u>
4. CMAC 10% Reduction (Adj 19)	\$ <u>(113,188)</u>	\$ <u>0</u>
5. Routine Services - Late Billing Penalty (Adj 18)	\$ <u>0</u>	\$ <u>(22,164)</u>
6. SUBTOTAL (Sum of Lines 1 through 5)	\$ <u>3,985,375</u>	\$ <u>4,228,768</u>
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	\$ <u>(See Schedule 1)</u>	\$ <u>0</u>
8. SUBTOTAL	\$ <u>3,985,375</u>	\$ <u>4,228,768</u>
	(To Schedule 2)	
9. Coinsurance (Adj 17)	\$ <u>(76,968)</u>	\$ <u>(77,268)</u>
10. Patient and Third Party Liability (Adj 17)	\$ <u>(2,886)</u>	\$ <u>(4,900)</u>
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ <u><u>3,905,521</u></u>	\$ <u><u>4,146,600</u></u>
	(To Schedule 1)	

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
SUTTER COAST HOSPITALFiscal Period Ended:
DECEMBER 31, 2008Provider No.
HSP00417G

GENERAL SERVICE UNIT NET OF SWING-BED COSTS

INPATIENT DAYS

	REPORTED	AUDITED
1. Total Inpatient Days (include private & swing-bed) (Adjs 11,12)	7,265	8,014
2. Inpatient Days (include private, exclude swing-bed)	7,265	8,014
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adjs 11, 12)	7,265	8,014
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 13)	1,011	1,233

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)	\$ 10,189,941	\$ 11,293,914
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)	\$ 10,189,941	\$ 11,293,914

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 13,144,555	\$ 13,144,555
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 13,144,555	\$ 13,144,555
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 0.775221	\$ 0.859209
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)	\$ 1,809.30	\$ 1,640.20
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)	\$ 10,189,941	\$ 11,293,914

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 1,402.61	\$ 1,409.27
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 1,418,039	\$ 1,737,630
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 1,068,346	\$ 841,549
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 2,486,385	\$ 2,579,179

(To Schedule 3)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
SUTTER COAST HOSPITALFiscal Period Ended:
DECEMBER 31, 2008Provider No.
HSP00417G

	REPORTED	AUDITED
SPECIAL CARE AND/OR NURSERY UNITS		
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 681,687	\$ 688,100
2. Total Inpatient Days (Adj 11)	589	586
3. Average Per Diem Cost	\$ 1,157.36	\$ 1,174.23
4. Medi-Cal Inpatient Days (Adj 13)	303	314
5. Cost Applicable to Medi-Cal	\$ 350,680	\$ 368,708
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 4,252,380	\$ 3,290,722
7. Total Inpatient Days (Adjs 11, 12)	2,062	1,284
8. Average Per Diem Cost	\$ 2,062.26	\$ 2,562.87
9. Medi-Cal Inpatient Days (Adj 13)	348	184
10. Cost Applicable to Medi-Cal	\$ 717,666	\$ 471,568
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 14)	\$ 0.00	\$ 318.19
27. Medi-Cal Inpatient Days (Adj 14)	0	4
28. Cost Applicable to Medi-Cal	\$ 0	\$ 1,273
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)	\$ 1,068,346	\$ 841,549

(To Schedule 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
SUTTER COAST HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2008

Provider No.
HSP00417G

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
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, 2008

Provider No:
HSP00417G

		TOTAL ANCILLARY COST *	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST TO CHARGES	MEDI-CAL CHARGES (From Schedule 6)	MEDI-CAL COST
ANCILLARY COST CENTERS						
37.00	Operating Room	\$ 5,679,377	\$ 28,934,552	0.196284	\$ 1,071,167	\$ 210,252
38.00	Recovery Room	0	0	0.000000	0	0
39.00	Delivery Room and Labor Room	1,034,277	1,066,202	0.970057	346,025	335,664
40.00	Anesthesiology	359,530	3,238,432	0.111020	225,655	25,052
41.00	Radiology - Diagnostic	3,495,389	7,799,835	0.448136	284,796	127,627
41.01	Radiology - MAMMO	619,147	4,425,327	0.139910	5,829	816
41.02	Radiology - CT Scan	560,937	9,897,781	0.056673	276,674	15,680
42.00	Radiology - Therapeutic	0	0	0.000000	0	0
43.00	Radioisotope	369,236	1,057,828	0.349051	11,787	4,114
44.00	Laboratory	3,177,006	17,217,407	0.184523	894,318	165,022
44.01	Pathological Lab	0	0	0.000000	0	0
46.00	Whole Blood	629,453	1,311,602	0.479912	21,447	10,293
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	986,691	4,278,932	0.230593	645,738	148,903
50.00	Physical Therapy	446,579	722,310	0.618264	33,560	20,749
51.00	Occupational Therapy	0	0	0.000000	0	0
52.00	Speech Pathology	19,160	107,844	0.177667	2,612	464
53.00	Electrocardiology	271,035	3,408,478	0.079518	60,061	4,776
54.00	Electroencephalography	0	0	0.000000	0	0
55.00	Medical Supplies Charged to Patients	3,127,440	3,593,643	0.870270	88,620	77,123
56.00	Drugs Charged to Patients	3,135,492	15,108,482	0.207532	1,774,402	368,245
57.00	Renal Dialysis	0	0	0.000000	0	0
58.00	ASC (Non-Distinct Part)	0	0	0.000000	0	0
58.02	Infusion Service	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	1,514,024	0	0.000000	0	0
60.01	Brookings Clinic	640,017	0	0.000000	0	0
61.00	Emergency	6,585,950	42,373,827	0.155425	1,009,957	156,973
62.00	Observation Beds	0	560,893	0.000000	0	0
63.50	RHC	1,505,256	2,394,850	0.628539	0	0
69.10		0	0	0.000000	0	0
69.20		0	0	0.000000	0	0
69.30		0	0	0.000000	0	0
69.40		0	0	0.000000	0	0
71.00	Home Health Agency	1,743,969	0	0.000000	0	0
TOTAL		\$ 35,899,968	\$ 147,498,225		\$ 6,752,648	\$ 1,671,753

(To Schedule 3)

* From Schedule 8, Column 27

Provider Name:
SUTTER COAST HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2008

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	85,555	0	0	0	0	0	0	0	0	3,301,229	679,572
38.00 Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00 Delivery Room and Labor Room	0	20,749	0	0	0	0	0	0	0	0	660,229	135,911
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	263,619	54,267
41.00 Radiology - Diagnostic	0	58,166	0	0	0	0	0	0	0	0	2,462,335	506,882
41.01 Radiology - MAMMO	0	16,577	0	0	0	0	0	0	0	0	441,324	90,848
41.02 Radiology - CT Scan	0	10,671	0	0	0	0	0	0	0	0	345,798	71,184
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
43.00 Radioisotope	0	3,169	0	0	0	0	0	0	0	0	271,786	55,948
44.00 Laboratory	0	54,972	0	0	0	0	0	0	0	0	2,338,735	481,438
44.01 Pathological Lab	0	0	0	0	0	0	0	0	0	0	0	0
46.00 Whole Blood	0	4,156	0	0	0	0	0	0	0	0	505,783	104,118
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	22,419	0	0	0	0	0	0	0	0	722,567	148,743
50.00 Physical Therapy	0	12,246	0	0	0	0	0	0	0	0	291,069	59,918
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	15,174	3,124
53.00 Electrocardiology	0	2,145	0	0	0	0	0	0	0	0	140,116	28,843
54.00 Electroencephalography	0	0	0	0	0	0	0	0	0	0	0	0
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0	2,373,213	488,536
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	1,478,050	304,263
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
58.02 Infusion Service	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	62,668	0	0	0	0	0	0	0	0	1,202,048	247,447
60.01 Brookings Clinic	0	27,327	0	0	0	0	0	0	0	0	522,404	107,539
61.00 Emergency	0	133,429	0	0	0	0	0	0	0	0	4,550,679	936,776
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
63.50 RHC	0	40,702	0	0	0	0	0	0	0	0	1,231,909	253,594
69.10	0	0	0	0	0	0	0	0	0	0	0	0
69.20	0	0	0	0	0	0	0	0	0	0	0	0
69.30	0	0	0	0	0	0	0	0	0	0	0	0
69.40	0	0	0	0	0	0	0	0	0	0	0	0
71.00 Home Health Agency	0	51,046	0	0	0	0	0	0	0	0	1,445,811	297,626
NONREIMBURSABLE COST CENTERS												
96.00 Gift, Flower, Coffee Shop and Canteen	0	0	0	0	0	0	0	0	0	0	13,624	2,804
97.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
98.01 WA MOB	0	1,673	0	0	0	0	0	0	0	0	95,588	19,677
99.00 Physicians' Private Office	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
99.01	0	0	0	0	0	0	0	0	0	0	0	0
99.03 Women Service Line	0	0	0	0	0	0	0	0	0	0	0	0
99.04 Community Health Education	0	0	0	0	0	0	0	0	0	0	0	0
99.05 Lifetime	0	0	0	0	0	0	0	0	0	0	0	0
99.06	0	0	0	0	0	0	0	0	0	0	0	0
100.00 Non-Reimbursable Cost	0	0	0	0	0	0	0	0	0	0	0	0
100.01 Foundation	0	0	0	0	0	0	0	0	0	0	0	0
100.02 Guest Room	0	0	0	0	0	0	0	0	0	0	0	0
100.03 Other Nonreimbursable Cost Ctr	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	1,233,467	0	0	0	0	0	0	0	0	51,321,399	8,761,194

Provider Name:
SUTTER COAST HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2008

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	778,883	0	220,611	0	115,985	0	153,376	189,460	8,812	231,448	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	120,205	0	34,047	0	23,922	0	51,435	0	0	8,529	0
40.00 Anesthesiology	0	10,598	0	3,002	0	0	0	0	2,140	0	25,904	0
41.00 Radiology - Diagnostic	0	263,621	0	74,668	0	109,559	0	15,050	304	578	62,391	0
41.01 Radiology - MAMMO	0	23,730	0	6,721	0	20,464	0	0	461	201	35,398	0
41.02 Radiology - CT Scan	0	36,862	0	10,441	0	15,884	0	0	747	848	79,173	0
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
43.00 Radioisotope	0	21,887	0	6,199	0	4,096	0	28	16	815	8,462	0
44.00 Laboratory	0	95,150	0	26,950	0	94,352	0	0	2,067	590	137,723	0
44.01 Pathological Lab	0	0	0	0	0	0	0	0	0	0	0	0
46.00 Whole Blood	0	0	0	0	0	9,061	0	0	0	0	10,492	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	36,344	0	10,294	0	34,233	0	0	283	0	34,227	0
50.00 Physical Therapy	0	57,942	0	16,412	0	15,460	0	0	0	0	5,778	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	863	0
53.00 Electrocardiology	0	52,816	0	14,960	0	6,606	0	429	0	0	27,265	0
54.00 Electroencephalography	0	0	0	0	0	0	0	0	0	0	0	0
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	236,237	709	28,746	0
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	1,232,326	120,853	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
58.02 Infusion Service	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	0	0	17,770	1,258	45,502	0	0
60.01 Brookings Clinic	0	0	0	0	0	0	0	7	36	10,030	0	0
61.00 Emergency	0	231,079	0	65,451	0	191,498	0	249,762	1,952	19,805	338,950	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	158	438	19,156	0
69.10	0	0	0	0	0	0	0	0	0	0	0	0
69.20	0	0	0	0	0	0	0	0	0	0	0	0
69.30	0	0	0	0	0	0	0	0	0	0	0	0
69.40	0	0	0	0	0	0	0	0	0	0	0	0
71.00 Home Health Agency	0	0	0	0	0	0	0	0	14	517	0	0
NONREIMBURSABLE COST CENTERS												
96.00 Gift, Flower, Coffee Shop and Canteen	0	13,247	0	3,752	0	0	0	0	0	0	0	0
97.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
98.01 WA MOB	0	0	0	0	0	0	0	0	1	0	0	0
99.00 Physicians' Private Office	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
99.01	0	0	0	0	0	0	0	0	0	0	0	0
99.03 Women Service Line	0	0	0	0	0	0	0	0	0	0	0	0
99.04 Community Health Education	0	0	0	0	0	0	0	0	0	0	0	0
99.05 Lifetime	0	0	0	0	0	0	0	0	0	0	0	0
99.06	0	0	0	0	0	0	0	0	0	0	0	0
100.00 Non-Reimbursable Cost	0	0	0	0	0	0	0	0	0	0	0	0
100.01 Foundation	0	0	0	0	0	0	0	0	0	0	0	0
100.02 Guest Room	0	0	0	0	0	0	0	0	0	0	0	0
100.03 Other Nonreimbursable Cost Ctr	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	3,530,977	381,261	981,650	722,782	1,199,530	0	1,325,327	443,593	1,356,278	1,342,660	333,578

Provider Name:
SUTTER COAST HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2008

	TRIAL BALANCE EXPENSES	ALLOC COST 19.00	ALLOC COST 19.02	ALLOC COST 19.03	NON- PHYSICIAN ANESTH 21.00	NURSING SCHOOL 21.01	INT & RES SALARY & FRINGES 22.00	INT & RES PROGRAM 23.00	PARAMED EDUCAT 24.00	SUBTOTAL 25.00	POST STEP-DOWN ADJUSTMENT 26.00	TOTAL COST 27.00
ANCILLARY COST CENTERS												
37.00	Operating Room	0	0	0	0	0	0	0	0	5,679,377		5,679,377
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	1,034,277		1,034,277
40.00	Anesthesiology	0	0	0	0	0	0	0	0	359,530		359,530
41.00	Radiology - Diagnostic	0	0	0	0	0	0	0	0	3,495,389		3,495,389
41.01	Radiology - MAMMO	0	0	0	0	0	0	0	0	619,147		619,147
41.02	Radiology - CT Scan	0	0	0	0	0	0	0	0	560,937		560,937
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	369,236		369,236
44.00	Laboratory	0	0	0	0	0	0	0	0	3,177,006		3,177,006
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	629,453		629,453
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	986,691		986,691
50.00	Physical Therapy	0	0	0	0	0	0	0	0	446,579		446,579
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	19,160		19,160
53.00	Electrocardiology	0	0	0	0	0	0	0	0	271,035		271,035
54.00	Electroencephalography	0	0	0	0	0	0	0	0	0		0
55.00	Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	3,127,440		3,127,440
56.00	Drugs Charged to Patients	0	0	0	0	0	0	0	0	3,135,492		3,135,492
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
58.02	Infusion Service	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	1,514,024		1,514,024
60.01	Brookings Clinic	0	0	0	0	0	0	0	0	640,017		640,017
61.00	Emergency	0	0	0	0	0	0	0	0	6,585,950		6,585,950
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	1,505,256		1,505,256
69.10		0	0	0	0	0	0	0	0	0		0
69.20		0	0	0	0	0	0	0	0	0		0
69.30		0	0	0	0	0	0	0	0	0		0
69.40		0	0	0	0	0	0	0	0	0		0
71.00	Home Health Agency	0	0	0	0	0	0	0	0	1,743,969		1,743,969
NONREIMBURSABLE COST CENTERS												
96.00	Gift, Flower, Coffee Shop and Canteen	0	0	0	0	0	0	0	0	33,428		33,428
97.00	Research	0	0	0	0	0	0	0	0	0		0
98.01	WA MOB	0	0	0	0	0	0	0	0	115,266		115,266
99.00	Physicians' Private Office	0	0	0	0	0	0	0	0	0		0
99.00	Nonpaid Workers	0	0	0	0	0	0	0	0	0		0
99.01		0	0	0	0	0	0	0	0	0		0
99.03	Women Service Line	0	0	0	0	0	0	0	0	0		0
99.04	Community Health Education	0	0	0	0	0	0	0	0	0		0
99.05	Lifetime	0	0	0	0	0	0	0	0	0		0
99.06		0	0	0	0	0	0	0	0	0		0
100.00	Non-Reimbursable Cost	0	0	0	0	0	0	0	0	0		0
100.01	Foundation	0	0	0	0	0	0	0	0	0		0
100.02	Guest Room	0	0	0	0	0	0	0	0	0		0
100.03	Other Nonreimbursable Cost Ctr	0	0	0	0	0	0	0	0	0		0
	TOTAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>51,321,399</u>	<u>0</u>	<u>51,321,399</u>

STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:
SUTTER COAST HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2008

	EMP BENE (GROSS SALARIES) 5.00 (Adj 6)	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	1,626,351								3,301,229	
38.00	Recovery Room									0	
39.00	Delivery Room and Labor Room	394,426								660,229	
40.00	Anesthesiology									263,619	
41.00	Radiology - Diagnostic	1,105,714								2,462,335	
41.01	Radiology - MAMMO	315,118								441,324	
41.02	Radiology - CT Scan	202,850								345,798	
42.00	Radiology - Therapeutic									0	
43.00	Radioisotope	60,243								271,786	
44.00	Laboratory	1,044,989								2,338,735	
44.01	Pathological Lab									0	
46.00	Whole Blood	79,011								505,783	
47.00	Blood Storing and Processing									0	
48.00	Intravenous Therapy									0	
49.00	Respiratory Therapy	426,171								722,567	
50.00	Physical Therapy	232,788								291,069	
51.00	Occupational Therapy									0	
52.00	Speech Pathology									15,174	
53.00	Electrocardiology	40,775								140,116	
54.00	Electroencephalography									0	
55.00	Medical Supplies Charged to Patients									2,373,213	
56.00	Drugs Charged to Patients									1,478,050	
57.00	Renal Dialysis									0	
58.00	ASC (Non-Distinct Part)									0	
58.02	Infusion Service									0	
59.01										0	
59.02										0	
59.03										0	
60.00	Clinic	1,191,285								1,202,048	
60.01	Brookings Clinic	519,475								522,404	
61.00	Emergency	2,536,413								4,550,679	
62.00	Observation Beds									0	
63.50	RHC	773,733								1,231,909	
69.10										0	
69.20										0	
69.30										0	
69.40										0	
71.00	Home Health Agency	970,367								1,445,811	
NONREIMBURSABLE COST CENTERS											
96.00	Gift, Flower, Coffee Shop and Canteen									13,624	
97.00	Research									0	
98.01	WA MOB	31,802								95,588	
99.00	Physicians' Private Office									0	
99.00	Nonpaid Workers									0	
99.01										0	
99.03	Women Service Line									0	
99.04	Community Health Education									0	
99.05	Lifetime									0	
99.06										0	
100.00	Non-Reimbursable Cost									0	
100.01	Foundation									0	
100.02	Guest Room									0	
100.03	Other Nonreimbursable Cost Ctr									0	
TOTAL	23,447,556	0	0	0	0	0	0	0	0	42,560,205	0
COST TO BE ALLOCATED	1,233,467	0	0	0	0	0	0	0	0	8,761,194	0
UNIT COST MULTIPLIER - SCH 8	0.052605	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.205854	0.000000

Provider Name:
SUTTER COAST HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2008

	OPER PLANT (SQ FT) (Adj 5)	LAUNDRY & LINEN (PT DAYS) (Adj 7)	HOUSE-KEEPING (SQ FT) (Adj 5)	DIETARY (PT DAYS) (Adj 7)	CAFETERIA (Adj 8)	MAINT OF PERSONNEL (# HOUSED) 13.00	NURSING ADMIN (NURSE HR) (Adj 9)	CENT SERV & SUPPLY (CST REQ) 15.00	PHARMACY (COSTS REQUIS) 16.00	MED REC (GROSS REVENUE) 17.00 (Adj 10)	SOC SERV (PT DAYS) (Adj 7)	STAT 19.00
GENERAL SERVICE COST CENTERS												
1.00	Old Cap Rel Costs - Building and Fixtures											
2.00	Old Cap Rel Costs - Movable Equipment											
3.00	New Cap Rel Costs - Building and Fixtures											
4.00	New Cap Rel 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	717											
10.00	415											
11.00	1,948											
12.00	2,659											
13.00	Maintenance of Personnel											
14.00	803											
15.00	1,598											
16.00	1,142											
17.00	1,345											
18.00	51											
19.00												
19.02												
19.03												
21.00	Nursing School											
21.01	Clinical Pastoral Education											
22.00	Intern and Res Service - Salary and Fringes											
23.00	Intern and Res - Other Program											
24.00	Paramedical Ed Program											
INPATIENT ROUTINE COST CENTERS												
25.00	16,360	7,818	16,360	7,818	85,647		87,087	5,767	24,164	14,372,568	7,818	
26.00	3,557	1,289	3,557	1,289	31,166		28,369	575	13,065	5,768,044	1,289	
27.00	Coronary Care Unit											
28.00	Neonatal Intensive Care Unit											
29.00	Surgical Intensive Care											
31.00	Subprovider											
31.01	Subprovider 2 Psych											
32.00												
33.00	459	589	459	589	5,313		5,431			774,865	589	
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											

STATE OF CALIFORNIA

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

SCHEDULE 9.2

Provider Name:
SUTTER COAST HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2008

	OPER PLANT (SQ FT) 8.00 (Adj 5)	LAUNDRY & LINEN (PT DAYS) 9.00 (Adj 7)	HOUSE-KEEPING (SQ FT) 10.00 (Adj 5)	DIETARY (PT DAYS) 11.00 (Adj 7)	CAFETERIA 12.00 (Adj 8)	MAINT OF PERSONNEL (# HOUSED) 13.00	NURSING ADMIN (NURSE HR) 14.00 (Adj 9)	CENT SERV & SUPPLY (CST REQ) 15.00	PHARMACY (COSTS REQUIS) 16.00	MED REC (GROSS REVENUE) 17.00 (Adj 10)	SOC SERV (PT DAYS) 18.00 (Adj 7)	STAT 19.00	
ANCILLARY COST CENTERS													
37.00	Operating Room	13,523		13,523			22,165	315,135	9,345	28,934,552			
38.00	Recovery Room												
39.00	Delivery Room and Labor Room	2,087		2,087			7,433			1,066,202			
40.00	Anesthesiology	184		184				3,560		3,238,432			
41.00	Radiology - Diagnostic	4,577		4,577			2,175	506	613	7,799,835			
41.01	Radiology - MAMMO	412		412				766	213	4,425,327			
41.02	Radiology - CT Scan	640		640				1,243	899	9,897,781			
42.00	Radiology - Therapeutic												
43.00	Radioisotope	380		380			4	27	864	1,057,828			
44.00	Laboratory	1,652		1,652				3,438	626	17,217,407			
44.01	Pathological Lab												
46.00	Whole Blood									1,311,602			
47.00	Blood Storing and Processing												
48.00	Intravenous Therapy												
49.00	Respiratory Therapy	631		631				470		4,278,932			
50.00	Physical Therapy	1,006		1,006						722,310			
51.00	Occupational Therapy												
52.00	Speech Pathology									107,844			
53.00	Electrocardiology	917		917			62			3,408,478			
54.00	Electroencephalography												
55.00	Medical Supplies Charged to Patients							392,941	752	3,593,643			
56.00	Drugs Charged to Patients								1,306,840	15,108,482			
57.00	Renal Dialysis												
58.00	ASC (Non-Distinct Part)												
58.02	Infusion Service												
59.01													
59.02													
59.03													
60.00	Clinic						2,568	2,093	48,253				
60.01	Brookings Clinic						1	60	10,637				
61.00	Emergency	4,012		4,012			36,094	3,246	21,002	42,373,827			
62.00	Observation Beds												
63.50	RHC							263	465	2,394,850			
69.10													
69.20													
69.30													
69.40													
71.00	Home Health Agency							24	548				
NONREIMBURSABLE COST CENTERS													
96.00	Gift, Flower, Coffee Shop and Canteen	230		230									
97.00	Research												
98.01	WA MOB							2					
99.00	Physicians' Private Office												
99.00	Nonpaid Workers												
99.01													
99.03	Women Service Line												
99.04	Community Health Education												
99.05	Lifetime												
99.06													
100.00	Non-Reimbursable Cost												
100.01	Foundation												
100.02	Guest Room												
100.03	Other Nonreimbursable Cost Ctr												
	TOTAL	61,305	9,696	60,173	9,696	364,592	0	191,528	737,844	1,438,286	167,852,809	9,696	0
	COST TO BE ALLOCATED	3,530,977	381,261	981,650	722,782	1,199,530	0	1,325,327	443,593	1,356,278	1,342,660	333,578	0
	UNIT COST MULTIPLIER - SCH 8	57.596887	39.321468	16.313795	74.544342	3.290062	0.000000	6.919758	0.601202	0.942982	0.007999	34.403690	0.000000

Provider Name:
SUTTER COAST HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2008

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	21.00	21.01	22.00	23.00	24.00

GENERAL SERVICE COST CENTERS

- 1.00 Old Cap Rel Costs - Building and Fixtures
- 2.00 Old Cap Rel Costs - Movable Equipment
- 3.00 New Cap Rel Costs - Building and Fixtures
- 4.00 New Cap Rel 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
- 21.00 Nursing School
- 21.01 Clinical Pastoral Education
- 22.00 Intern and Res Service - Salary and Fringes
- 23.00 Intern and Res - Other Program
- 24.00 Paramedical Ed Program

INPATIENT ROUTINE COST CENTERS

- 25.00 Adults and Pediatrics (Gen Routine)
- 26.00 Intensive Care Unit
- 27.00 Coronary Care Unit
- 28.00 Neonatal Intensive Care Unit
- 29.00 Surgical Intensive Care
- 31.00 Subprovider
- 31.01 Subprovider 2 Psych
- 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, 2008

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	GENERAL SERVICE COST CENTERS			
1.00	Old Cap Rel Costs - Building and Fixtures	\$	\$ 0	\$ 0
2.00	Old Cap Rel Costs - Movable Equipment		0	0
3.00	New Cap Rel Costs - Building and Fixtures	2,842,569	178,283	3,020,852
4.00	New Cap Rel Costs - Movable Equipment	1,614,199	(72,543)	1,541,656
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	1,014,559	209,845	1,224,404
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	8,176,381	106,718	8,283,099
7.00	Maintenance and Repairs		0	0
8.00	Operation of Plant	2,328,289	0	2,328,289
9.00	Laundry and Linen Service	233,038	0	233,038
10.00	Housekeeping	745,116	0	745,116
11.00	Dietary	354,798	0	354,798
12.00	Cafeteria	653,978	0	653,978
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	925,218	0	925,218
15.00	Central Services and Supply	150,970	0	150,970
16.00	Pharmacy	916,977	0	916,977
17.00	Medical Records and Library	888,362	0	888,362
18.00	Social Service	245,758	0	245,758
19.00			0	0
19.02			0	0
19.03			0	0
21.00	Nursing School		0	0
21.01	Clinical Pastoral Education		0	0
22.00	Intern and Res Service - Salary and Fringes		0	0
23.00	Intern and Res - Other Program		0	0
24.00	Paramedical Ed Program		0	0
	INPATIENT ROUTINE COST CENTERS			
25.00	Adults and Pediatrics (Gen Routine)	4,832,769	563,950	5,396,719
26.00	Intensive Care Unit	2,330,197	(563,950)	1,766,247
27.00	Coronary Care Unit		0	0
28.00	Neonatal Intensive Care Unit		0	0
29.00	Surgical Intensive Care		0	0
31.00	Subprovider		0	0
31.01	Subprovider 2 Psych		0	0
32.00			0	0
33.00	Nursery	376,926	0	376,926
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, 2008

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
37.00	Operating Room	\$ 2,414,662	\$ 0	\$ 2,414,662
38.00	Recovery Room		0	0
39.00	Delivery Room and Labor Room	515,860	0	515,860
40.00	Anesthesiology	252,720	0	252,720
41.00	Radiology - Diagnostic	2,126,068	0	2,126,068
41.01	Radiology - MAMMO	400,343	0	400,343
41.02	Radiology - CT Scan	297,218	0	297,218
42.00	Radiology - Therapeutic		0	0
43.00	Radioisotope	246,108	0	246,108
44.00	Laboratory	2,240,414	(36,734)	2,203,680
44.01	Pathological Lab		0	0
46.00	Whole Blood	483,857	0	483,857
47.00	Blood Storing and Processing		0	0
48.00	Intravenous Therapy		0	0
49.00	Respiratory Therapy	605,612	0	605,612
50.00	Physical Therapy	278,823	0	278,823
51.00	Occupational Therapy		0	0
52.00	Speech Pathology	15,174	0	15,174
53.00	Electrocardiology	83,654	0	83,654
54.00	Electroencephalography		0	0
55.00	Medical Supplies Charged to Patients	2,373,213	0	2,373,213
56.00	Drugs Charged to Patients	1,478,050	0	1,478,050
57.00	Renal Dialysis		0	0
58.00	ASC (Non-Distinct Part)		0	0
58.02	Infusion Service		0	0
59.01			0	0
59.02			0	0
59.03			0	0
60.00	Clinic	1,139,380	0	1,139,380
60.01	Brookings Clinic	495,077	0	495,077
61.00	Emergency	4,179,606	0	4,179,606
62.00	Observation Beds		0	0
63.50	RHC	1,191,207	0	1,191,207
69.10			0	0
69.20			0	0
69.30			0	0
69.40			0	0
71.00	Home Health Agency	1,394,765	0	1,394,765
	SUBTOTAL	\$ 50,841,915	\$ 385,569	\$ 51,227,484
	NONREIMBURSABLE COST CENTERS			
96.00	Gift, Flower, Coffee Shop and Canteen		0	0
97.00	Research		0	0
98.01	WA MOB	93,915	0	93,915
99.00	Physicians' Private Office		0	0
99.00	Nonpaid Workers		0	0
99.01			0	0
99.03	Women Service Line		0	0
99.04	Community Health Education		0	0
99.05	Lifetime		0	0
99.06			0	0
100.00	Non-Reimbursable Cost		0	0
100.01	Foundation		0	0
100.02	Guest Room		0	0
100.03	Other Nonreimbursable Cost Ctr		0	0
100.99	SUBTOTAL	\$ 93,915	\$ 0	\$ 93,915
101	TOTAL	\$ 50,935,830	\$ 385,569	\$ 51,321,399

(To Schedule 8)

Provider Name:
SUTTER COAST HOSPITAL

Page 1
Fiscal Period Ended:
DECEMBER 31, 2008

	TOTAL ADJ (Page 1 & 2)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	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	(36,734)		(36,734)									
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											
54.00 Electroencephalography	0											
55.00 Medical Supplies Charged to Patients	0											
56.00 Drugs Charged to Patients	0											
57.00 Renal Dialysis	0											
58.00 ASC (Non-Distinct Part)	0											
58.02 Infusion Service	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											
69.10	0											
69.20	0											
69.30	0											
69.40	0											
71.00 Home Health Agency	0											
NONREIMBURSABLE COST CENTERS												
96.00 Gift, Flower, Coffee Shop and Canteen	0											
97.00 Research	0											
98.01 WA MOB	0											
99.00 Physicians' Private Office	0											
99.00 Nonpaid Workers	0											
99.01	0											
99.03 Women Service Line	0											
99.04 Community Health Education	0											
99.05 Lifetime	0											
99.06	0											
100.00 Non-Reimbursable Cost	0											
100.01 Foundation	0											
100.02 Guest Room	0											
100.03 Other Nonreimbursable Cost Ctr	0											
101.00 TOTAL	\$385,569	0	175,724	209,845	0	0	0	0	0	0	0	0

Provider Name							Fiscal Period			Provider Number		Adjustments
SUTTER COAST HOSPITAL							JANUARY 1, 2008 THROUGH DECEMBER 31, 2008			HSP00417G		19
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost 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 Number		Adjustments
SUTTER COAST HOSPITAL							JANUARY 1, 2008 THROUGH DECEMBER 31, 2008			HSP00417G		19
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>RECLASSIFICATION OF REPORTED COSTS</u>												
2	10A	A			25.00	7	Adults and Pediatrics	\$4,832,769	\$563,950	\$5,396,719		
	10A	A			26.00	7	Intensive Care Unit	2,330,197	(563,950)	1,766,247		
							To reclassify Telemetry expenses to Adults and Pediatrics for proper cost finding.					
							CMS Pub. 15-1, Sections 2207.7, 2300, 2304, and 2408.3					
							Title 22, CCR, Section 70127(10)					

Provider Name							Fiscal Period			Provider Number		Adjustments
SUTTER COAST HOSPITAL							JANUARY 1, 2008 THROUGH DECEMBER 31, 2008			HSP00417G		19
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
<u>ADJUSTMENTS TO REPORTED COSTS</u>												
3	10A	A			3.00	7	New Capital Related Costs - Buildings and Fixtures	\$2,842,569	\$178,283	\$3,020,852		
	10A	A			4.00	7	New Capital Related Costs - Movable Equipment	1,614,199	(72,543)	1,541,656		
	10A	A			6.00	7	Administrative and General	8,176,381	106,718	8,283,099		
	10A	A			44.00	7	Laboratory	2,240,414	(36,734)	2,203,680		
To adjust reported home office costs to agree with the Sutter Health Home Office Audit Report for fiscal period ended December 31, 2008. CMS Pub. 15-1, Sections 2150.2 and 2304												
4	10A	A			5.00	7	Employee Benefits	\$1,014,559	\$209,845	\$1,224,404		
To adjust the provider's self insured medical insurance actual claims paid to agree with the third party administrator (TPA) records. CMS Pub. 15-1, Sections 332.1, 2161, 2162, and 2300ff												

Provider Name							Fiscal Period			Provider Number		Adjustments
SUTTER COAST HOSPITAL							JANUARY 1, 2008 THROUGH DECEMBER 31, 2008			HSP00417G		19
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
<u>ADJUSTMENTS TO REPORTED STATISTICS</u>												
5	9	B-1		25.00	3,4,8,10	Adults and Pediatrics (Square Feet)	15,700	660	16,360			
	9	B-1		26.00	3,4,8,10	Intensive Care Unit	4,217	(660)	3,557			
6	9	B-1		25.00	5	Adults and Pediatrics (Gross Salaries)	3,140,528	386,612	3,527,140			
	9	B-1		26.00	5	Intensive Care Unit	1,886,622	(386,612)	1,500,010			
7	9	B-1		25.00	9,11,18	Adults and Pediatrics (Patient Days)	7,045	773	7,818			
	9	B-1		26.00	9,11,18	Intensive Care Unit	2,062	(773)	1,289			
8	9	B-1		25.00	12	Adults and Pediatrics (Productive Hours)	77,614	8,033	85,647			
	9	B-1		26.00	12	Intensive Care Unit	39,199	(8,033)	31,166			
9	9	B-1		25.00	14	Adults and Pediatrics (Direct Nursing Hours)	79,775	7,312	87,087			
	9	B-1		26.00	14	Intensive Care Unit	35,681	(7,312)	28,369			
10	9	B-1		25.00	17	Adults and Pediatrics (Gross Charges)	12,885,913	1,486,655	14,372,568			
	9	B-1		26.00	17	Intensive Care Unit	7,254,699	(1,486,655)	5,768,044			
<p>To reclassify Telemetry statistics to be consistent with audit adjustment number 2. CMS Pub. 15-1, Sections 2207.7, 2300, 2304, and 2408.3 Title 22, CCR, Section 70127(10)</p>												

Provider Name							Fiscal Period			Provider Number		Adjustments
SUTTER COAST HOSPITAL							JANUARY 1, 2008 THROUGH DECEMBER 31, 2008			HSP00417G		19
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
<u>ADJUSTMENTS TO REPORTED PATIENT DAYS</u>												
11	4	D-1	I	XIX	1.00	1	Adults and Pediatrics	7,265	(24)	7,241 *		
	4A	D-1	II	XIX	42.00	2	Nursery	589	(3)	586		
	4A	D-1	II	XIX	43.00	2	Intensive Care Unit	2,062	(5)	2,057 *		
							To exclude the provider's self insured medical insurance days because these are unrecovered costs of providing services to its own employees. CMS Pub. 15-1, Sections 332.1, 2205, and 2304					
12	4	D-1	I	XIX	1.00	1	Adults and Pediatrics	* 7,241	773	8,014		
	4A	D-1	II	XIX	43.00	2	Intensive Care Unit	* 2,057	(773)	1,284		
							To reclassify Telemetry patient days to Adults and Pediatrics to be consistent with audit adjustment number 2. CMS Pub. 15-1, Sections 2207.7, 2300, 2304, and 2408.3 Title 22, CCR, Section 70127(10)					

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider Number		Adjustments
SUTTER COAST HOSPITAL							JANUARY 1, 2008 THROUGH DECEMBER 31, 2008			HSP00417G		19
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												
13	4	D-1	I	XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics	1,011	222	1,233		
	4A	D-1	II	XIX	42.00	4	Medi-Cal Days - Nursery	303	11	314		
	4A	D-1	II	XIX	43.00	4	Medi-Cal Days - Intensive Care Unit	348	(164)	184		
14	4A	Not Reported					Medi-Cal Administrative Days	0	4	4		
	4A	Not Reported					Medi-Cal Administrative Days Per Diem Rate	\$0	\$318.19	\$318.19		
15	6	D-4		XIX	37.00	2	Medi-Cal Ancillary Charges - Operating Room	\$1,006,585	\$64,582	\$1,071,167		
	6	D-4		XIX	39.00	2	Medi-Cal Ancillary Charges - Delivery Room and Labor Room	340,268	5,757	346,025		
	6	D-4		XIX	40.00	2	Medi-Cal Ancillary Charges - Anesthesiology	214,551	11,104	225,655		
	6	D-4		XIX	41.00	2	Medi-Cal Ancillary Charges - Radiology - Diagnostic	262,676	22,120	284,796		
	6	D-4		XIX	41.01	2	Medi-Cal Ancillary Charges - Radiology - MAMMO	4,814	1,015	5,829		
	6	D-4		XIX	41.02	2	Medi-Cal Ancillary Charges - CT Scan	285,516	(8,842)	276,674		
	6	D-4		XIX	44.00	2	Medi-Cal Ancillary Charges - Laboratory	869,662	24,656	894,318		
	6	D-4		XIX	46.00	2	Medi-Cal Ancillary Charges - Blood	19,824	1,623	21,447		
	6	D-4		XIX	49.00	2	Medi-Cal Ancillary Charges - Respiratory Therapy	636,455	9,283	645,738		
	6	D-4		XIX	50.00	2	Medi-Cal Ancillary Charges - Physical Therapy	38,231	(4,671)	33,560		
	6	D-4		XIX	53.00	2	Medi-Cal Ancillary Charges - Electrocardiology	58,029	2,032	60,061		
	6	D-4		XIX	55.00	2	Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients	86,981	1,639	88,620		
	6	D-4		XIX	56.00	2	Medi-Cal Ancillary Charges - Drugs Charged to Patients	1,725,220	49,182	1,774,402		
	6	D-4		XIX	61.00	2	Medi-Cal Ancillary Charges - Emergency	987,322	22,635	1,009,957		
	6	D-4		XIX	101.00	2	Medi-Cal Ancillary Charges - Total	6,550,533	202,115	6,752,648		
16	2	E-3	III	XIX	10.00	1	Medi-Cal Routine Service Charges	\$3,049,066	\$160,961	\$3,210,027		
	2	E-3	III	XIX	11.00	1	Medi-Cal Ancillary Service Charges	6,550,533	202,115	6,752,648		
17	3	E-3	III	XIX	33.00	1	Medi-Cal Deductibles	\$2,886	\$2,014	\$4,900		
	3	E-3	III	XIX	36.00	1	Medi-Cal Coinsurance	76,968	300	77,268		
	1	E-3	III	XIX	57.00	1	Medi-Cal Interim Payments	3,841,319	153,192	3,994,511		
To adjust Medi-Cal Settlement Data to agree with the following SURS Paid Claims Summary Report. Report Date: April 26, 2010 Pay Period: January 1, 2008 through April 20, 2010 Service Period: January 1, 2008 through December 31, 2008 CMS Pub. 15-1, Sections 2304 and 2408 / CCR, Title 22, Sections 51511 and 51542												

Provider Name							Fiscal Period			Provider Number		Adjustments
SUTTER COAST HOSPITAL							JANUARY 1, 2008 THROUGH DECEMBER 31, 2008			HSP00417G		19
Report References												
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
		Work Sheet	Part	Title	Line	Col.						
<u>ADJUSTMENTS TO OTHER MATTERS</u>												
18	3	Not Reported					Routine Services - Late Billing Penalty To include late billing penalties applicable to routine services. W & I Code, section 14115 CCR, Title 22, Section 51458.1 CMS Pub. 15-1, Sections 2304 and 2408	\$0	\$22,164	\$22,164		
19	3	E-3	III	XIX	50.00	1	CMAC 10% Reduction To reverse the providers reported 10% reduction. This limitation is calculated on Schedule A and reported on Noncontract, Schedule 1, Line 9. CMS Pub. 15-1, Sections 2304 and 2408	(\$113,188)	\$113,188	\$0		