

**REPORT  
ON THE  
COST REPORT REVIEW**

**SUTTER AMADOR HOSPITAL  
JACKSON, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1124077110**

**FISCAL PERIOD ENDED  
SEPTEMBER 30, 2009**

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

**Section Chief: Robert G. Kwick  
Audit Supervisor: Delia Valencia  
Auditor: Olga Barajas**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

May 24, 2013

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

SUTTER AMADOR HOSPITAL  
NATIONAL PROVIDER IDENTIFIER (NPI) 1124077110  
FISCAL PERIOD ENDED SEPTEMBER 30, 2009

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

In our opinion, the audited settlement for the fiscal period due the State in the amount of \$323,212, and the audited costs presented in the Summary of Findings represent a proper determination in accordance with the reimbursement principles of applicable programs.

This audit report includes the:

1. Summary of Findings
2. Computation of Medi-Cal Reimbursement Settlement (NONCONTRACT Schedules)
3. 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.

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

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

**United States Postal Service (USPS)**

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

**Courier (UPS, FedEx, etc.)**

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

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

If you have questions regarding this report, you may call the Audits Section—Sacramento at (916) 650-6994.

**Original Signed By**

Robert G. Kwick, Chief  
Audits Section—Sacramento  
Financial Audits Branch

Certified

**SUMMARY OF FINDINGS**

**Provider Name:**  
**SUTTER AMADOR HOSPITAL**

**Fiscal Period Ended:**  
**SEPTEMBER 30, 2009**

		SETTLEMENT	COST
<b>1. Medi-Cal Noncontract Settlement (SCHEDULE 1)</b> <b>Provider NPI: 1124077110</b>	Reported	\$ (72,747)	
	Net Change	\$ (250,465)	
	Audited Amount Due Provider (State)	\$ (323,212)	
	<b>2. Subprovider I (SCHEDULE 1-1)</b> <b>Provider NPI:</b>		
Reported	\$ 0		
Net Change	\$ 0		
Audited Amount Due Provider (State)	\$ 0		
<b>3. Subprovider II (SCHEDULE 1-2)</b> <b>Provider NPI:</b>			
Reported	\$ 0		
Net Change	\$ 0		
Audited Amount Due Provider (State)	\$ 0		
<b>4. Medi-Cal Contract Cost (CONTRACT SCH 1)</b> <b>Provider NPI:</b>	Reported		\$ 0
	Net Change		\$ 0
	Audited Cost		\$ 0
	Audited Amount Due Provider (State)	\$ 0	
<b>5. Distinct Part Nursing Facility (DPNF SCH 1)</b> <b>Provider NPI:</b>	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
<b>6. Distinct Part Nursing Facility (DPNF SCH 1-1)</b> <b>Provider NPI:</b>	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
<b>7. Adult Subacute (ADULT SUBACUTE SCH 1)</b> <b>Provider NPI:</b>	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
<b>8. Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7)</b>		\$ (323,212)	
<b>9. Total Medi-Cal Cost</b>			\$ 0

**SUMMARY OF FINDINGS**

**Provider Name:**  
**SUTTER AMADOR HOSPITAL**

**Fiscal Period Ended:**  
**SEPTEMBER 30, 2009**

		SETTLEMENT	COST
<b>10. Subacute (SUBACUTE SCH 1-1)</b> <b>Provider NPI:</b>	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
<b>11. Rural Health Clinic (RHC SCH 1)</b> <b>Provider NPI:</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>12. Rural Health Clinic (RHC 95-210 SCH 1)</b> <b>Provider NPI:</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>13. Rural Health Clinic (RHC 95-210 SCH 1-1)</b> <b>Provider NPI:</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>14. County Medical Services Program (CMSP SCH 1)</b> <b>Provider NPI: 1124077110</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>15. Transitional Care (TC SCH 1)</b> <b>Provider NPI:</b>	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
<b>16. Total Other Settlement</b> <b>Due Provider - (Lines 10 through 15)</b>		\$ 0	
<b>17. Total Combined Audited Settlement Due</b> <b>Provider (State/CMSP/RHC) - (Line 8 + Line 16)</b>		\$ (323,212)	

## COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:  
SUTTER AMADOR HOSPITAL

Fiscal Period Ended:  
SEPTEMBER 30, 2009

Provider NPI:  
1124077110

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ 2,214,969	\$ 2,528,992
2. Excess Reasonable Cost Over Charges (Schedule 2)	\$ 0	\$ 0
3. Medi-Cal Inpatient Hospital Based Physician Services	\$ 0	N/A
4. <span style="float: right;">\$</span>	\$ 0	0
5. TOTAL COST-Reimbursable to Provider (Lines 1 through 4)	\$ 2,214,969	\$ 2,528,992
6. Interim Payments (Adj 10)	\$ (2,220,220)	\$ (2,754,283)
7. Balance Due Provider (State)	\$ (5,251)	\$ (225,291)
8. Duplicate Payments (Adj )	\$ 0	\$ 0
9. Total Noncontract AB 5 and AB 1183 Reductions (Adj 1)	\$ (67,496)	\$ (97,921)
10. <span style="float: right;">\$</span>	\$ 0	0
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ (72,747)	\$ (323,212)
	(To Summary of Findings)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT  
AB 5 and AB 1183 - SUMMARY OF REDUCTIONSProvider Name:  
SUTTER AMADOR HOSPITALFiscal Period Ended:  
September 30, 2009Provider No.  
1124077110

1. 10% Reduction to Noncontract Services for 07/01/08 Through 9/30/08 (SCHEDULE A-1)	\$ <u>0</u>
2. Reduction to Noncontract Services for 10/01/08 Through 04/05/09 (SCHEDULE A-2)	<u>0</u>
3. 10% Reduction to Noncontract Services for 04/06/09 Through 04/12/11 (SCHEDULE A-3)	<u>0</u>
4. 10% Reduction to HFPAs < 3 Hospitals for 07/01/08 Through 04/12/11 (SCHEDULE A-4)	<u>0</u>
5. 10% Reduction to Rural Health Hospitals for 07/01/08 Through 10/31/08 (SCHEDULE A-5)	<u>0</u>
6. 10% Reduction to Rural Health Hospitals for 07/01/09 Through 02/24/10 (SCHEDULE A-6)	<u>97,921</u>
7. Total Noncontract AB 5 AND AB 1183 Reductions	\$ <u><u>97,921</u></u> (To Schedule 1, Line 9)

## COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

## AB 5 - 10% REDUCTION TO SERVICES FROM JULY 1, 2009 THROUGH FEBRUARY 24, 2010 - SMALL RURAL HOSPITALS

Provider Name:  
SUTTER AMADOR HOSPITAL

Fiscal Period Ended:  
September 30, 2009

Provider No.  
1124077110

**Audited Medi-Cal Cost Per Day**

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$ <u>2,535,811</u>
2. Less: Medi-Cal Administrative Day Cost (Schedule 4A, Lines 28 and 31)	<u>0</u>
3. Less: Medi-Cal Administrative Day Ancillary Costs (Schedule A-7)	<u>0</u>
4. Total Medi-Cal Cost of Covered Services Subject to Reductions (Line 1 - Lines 2 and 3)	\$ <u><u>2,535,811</u></u>
5. Total Audited Medi-Cal Days (Schedules 4, 4A and 4B, exclude Administrative Days)	<u><u>1,025.50</u></u>
6. Audited Medi-Cal Cost Per Day (Line 4 / Line 5)	\$ <u><u>2,472.76</u></u>

**AB 5 - 10% Cost Reduction For Services From 07/01/09 Through 02/24/10**

7. Audited Medi-Cal Days of Service from 07/1/09 Through 02/24/10 (exclude Administrative Days)	<u>396</u>
8. Audited Medi-Cal Cost Per Day For 07/01/09 Through 02/24/10 (Line 6 * Line 7)	\$ <u>979,211</u>
9. AB 5 - 10% Cost Reduction for 07/01/09 Through 02/24/10 (Line 8 * 10%)	\$ <u><u>97,921</u></u> (To Schedule A, Line 6)

## SCHEDULE OF ADMINISTRATIVE DAY ANCILLARY COSTS

Provider Name:  
SUTTER AMADOR HOSPITAL

Fiscal Period Ended:  
SEPTEMBER 30, 2009

Provider NPI:  
1124077110

		TOTAL ANCILLARY COST *	TOTAL ANCILLARY CHARGES **	RATIO COST TO CHARGES	ADMIN DAY CHARGES	ADMIN DAY COST
<b>ANCILLARY COST CENTERS</b>						
37.00	Operating Room	\$ 3,082,578	\$ 19,188,107	0.160650	\$ 0	\$ 0
38.00	Recovery Room	0	0	0.000000	0	0
39.00	Delivery Room and Labor Room	749,221	673,943	1.111698	0	0
40.00	Anesthesiology	0	0	0.000000	0	0
41.00	Radiology - Diagnostic	3,409,893	6,390,972	0.533548	0	0
41.01	Ultrasound	723,304	3,189,723	0.226761	0	0
41.02	MRI	690,895	5,227,111	0.132175	0	0
41.03	CT Scan	481,962	14,619,264	0.032968	0	0
42.00	Radiology - Therapeutic	0	0	0.000000	0	0
43.01	Nuclear Medicine	537,880	3,470,030	0.155007	0	0
44.00	Laboratory	3,884,285	17,271,274	0.224899	0	0
44.01	Pathological Lab	0	0	0.000000	0	0
46.00	Whole Blood	0	0	0.000000	0	0
47.00	Blood Storing and Processing	498,730	250,381	1.991884	0	0
48.00	Intravenous Therapy	0	0	0.000000	0	0
49.00	Respiratory Therapy	988,793	3,363,854	0.293946	0	0
50.00	Physical Therapy	818,382	2,122,393	0.385594	0	0
51.00	Occupational Therapy	0	0	0.000000	0	0
52.00	Speech Pathology	0	0	0.000000	0	0
53.00	Electrocardiology	59,164	1,468,042	0.040301	0	0
54.00	Electroencephalography	0	0	0.000000	0	0
55.00	Medical Supplies Charged to Patients	2,890,347	5,944,950	0.486185	0	0
56.00	Drugs Charged to Patients	3,127,195	14,781,947	0.211555	0	0
57.00	Renal Dialysis	0	0	0.000000	0	0
58.00	ASC (Non-Distinct Part)	0	0	0.000000	0	0
59.00	Short Stay Unit	657,272	1,741,736	0.377366	0	0
59.02		0	0	0.000000	0	0
59.03		0	0	0.000000	0	0
60.00	Clinic	3,601,852	2,784,077	1.293733	0	0
60.01	Diabetes Clinic	296,337	152,878	1.938386	0	0
61.00	Emergency	3,888,129	9,491,066	0.409662	0	0
62.00	Observation Beds	0	2,071,085	0.000000	0	0
63.50	RHC	787,948	705,753	1.116465	0	0
63.51	RHC II	786,314	610,048	1.288939	0	0
63.60	FQHC	0	0	0.000000	0	0
84.00		0	0	0.000000	0	0
85.00		0	0	0.000000	0	0
88.00	0.00	0	0	0.000000	0	0
TOTAL		\$ 31,960,482	\$ 115,518,634		\$ 0	\$ 0

To Schedule A-6

\* From Schedule 8, Column 27

\*\* From Schedule 5

COMPUTATION OF LESSER OF  
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:  
SUTTER AMADOR HOSPITALFiscal Period Ended:  
SEPTEMBER 30, 2009Provider NPI:  
1124077110

REPORTED

AUDITED

## REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3)	\$ <u>2,220,508</u>	\$ <u>2,535,811</u>
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## CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj 8)	\$ <u>2,056,625</u>	\$ <u>2,541,936</u>
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3. Inpatient Ancillary Service Charges (Adj 8)	\$ <u>3,963,957</u>	\$ <u>4,890,906</u>
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4. Total Charges - Medi-Cal Inpatient Services	\$ <u>6,020,582</u>	\$ <u>7,432,842</u>
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5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ <u>3,800,074</u>	\$ <u>4,897,031</u>
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6. Excess of Reasonable Cost Over Customary Charges (Line 1 minus Line 4)	\$ <u>0</u>	\$ <u>0</u>
	(To Schedule 1)	

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

COMPUTATION OF  
MEDI-CAL NET COSTS OF COVERED SERVICESProvider Name:  
SUTTER AMADOR HOSPITALFiscal Period Ended:  
SEPTEMBER 30, 2009Provider NPI:  
1124077110

	REPORTED	AUDITED
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ 1,017,654	\$ 1,156,427
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ 1,202,854	\$ 1,379,384
3. Medi-Cal Inpatient Hospital Based Physician for Intern and Resident Services (Sch )	\$ 0	\$ 0
4. \$ \$	0	0
5. \$ \$	0	0
6. SUBTOTAL (Sum of Lines 1 through 5)	\$ 2,220,508	\$ 2,535,811
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	\$ (See Schedule 1)	\$ 0
8. SUBTOTAL	\$ 2,220,508	\$ 2,535,811
	(To Schedule 2)	
9. Coinsurance (Adj 9)	\$ (5,539)	\$ (1,802)
10. Patient and Third Party Liability (Adj 9)	\$ 0	\$ (5,017)
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ 2,214,969	\$ 2,528,992
	(To Schedule 1)	

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:  
SUTTER AMADOR HOSPITALFiscal Period Ended:  
SEPTEMBER 30, 2009Provider NPI:  
1124077110

## GENERAL SERVICE UNIT NET OF SWING-BED COSTS

## INPATIENT DAYS

	REPORTED	AUDITED
1. Total Inpatient Days (include private & swing-bed) (Adj )	5,971	5,971
2. Inpatient Days (include private, exclude swing-bed)	5,971	5,971
3. Private Room Days (exclude swing-bed private room) (Adj )	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj )	5,971	5,971
5. Medicare NF Swing-Bed Days through Dec 31 (Adj )	0	0
6. Medicare NF Swing-Bed Days after Dec 31 (Adj )	0	0
7. Medi-Cal NF Swing-Bed Days through July 31 (Adj )	0	0
8. Medi-Cal NF Swing-Bed Days after July 31 (Adj )	0	0
9. Medi-Cal Days (excluding swing-bed) (Adj 6,11)	609	721

## 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)	\$ 7,624,772	\$ 7,446,555
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)	\$ 7,624,772	\$ 7,446,555

## PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 13,777,833	\$ 13,777,833
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 13,777,833	\$ 13,777,833
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 0.553409	\$ 0.540474
32. Average Private Room Per Diem Charge (L 29 / L 3)	\$ 0.00	\$ 0.00
33. Average Semi-Private Room Per Diem Charge (L 30 / L 4)	\$ 2,307.46	\$ 2,307.46
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)	\$ 7,624,772	\$ 7,446,555

## PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 1,276.97	\$ 1,247.12
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 777,675	\$ 899,174
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 425,179	\$ 480,210
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 1,202,854	\$ 1,379,384

( To Schedule 3 )

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:  
SUTTER AMADOR HOSPITALFiscal Period Ended:  
SEPTEMBER 30, 2009Provider NPI:  
1124077110

	REPORTED	AUDITED
<b>SPECIAL CARE AND/OR NURSERY UNITS</b>		
<b>NURSERY</b>		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 607,066	\$ 600,279
2. Total Inpatient Days (Adj )	474	474
3. Average Per Diem Cost	\$ 1,280.73	\$ 1,266.41
4. Medi-Cal Inpatient Days (Adj 6,11)	215.00	229.50
5. Cost Applicable to Medi-Cal	\$ 275,357	\$ 290,641
<b>INTENSIVE CARE UNIT</b>		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 2,766,542	\$ 2,707,043
7. Total Inpatient Days (Adj )	1,071	1,071
8. Average Per Diem Cost	\$ 2,583.14	\$ 2,527.58
9. Medi-Cal Inpatient Days (Adj 6)	58	75
10. Cost Applicable to Medi-Cal	\$ 149,822	\$ 189,569
<b>CORONARY CARE UNIT</b>		
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
<b>NEONATAL INTENSIVE CARE UNIT</b>		
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
<b>SURGICAL INTENSIVE CARE UNIT</b>		
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
<b>ADMINISTRATIVE DAYS</b>		
26. Per Diem Rate (Adj )	\$ 0.00	\$ 0.00
27. Medi-Cal Inpatient Days (Adj )	0	0
28. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>ADMINISTRATIVE DAYS</b>		
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)	\$ 425,179	\$ 480,210

(To Schedule 4)

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:  
SUTTER AMADOR HOSPITALFiscal Period Ended:  
SEPTEMBER 30, 2009Provider NPI:  
1124077110

SPECIAL CARE UNITS	REPORTED	AUDITED
1. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
2. Total Inpatient Days (Adj )	0	0
3. Average Per Diem Cost	\$ 0.00	\$ 0.00
4. Medi-Cal Inpatient Days (Adj )	0	0
5. Cost Applicable to Medi-Cal	\$ 0	\$ 0
6. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
7. Total Inpatient Days (Adj )	0	0
8. Average Per Diem Cost	\$ 0.00	\$ 0.00
9. Medi-Cal Inpatient Days (Adj )	0	0
10. Cost Applicable to Medi-Cal	\$ 0	\$ 0
11. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
12. Total Inpatient Days (Adj )	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Adj )	0	0
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0
16. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
17. Total Inpatient Days (Adj )	0	0
18. Average Per Diem Cost	\$ 0.00	\$ 0.00
19. Medi-Cal Inpatient Days (Adj )	0	0
20. Cost Applicable to Medi-Cal	\$ 0	\$ 0
21. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
22. Total Inpatient Days (Adj )	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Adj )	0	0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
0		
26. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
27. Total Inpatient Days (Adj )	0	0
28. Average Per Diem Cost	\$ 0.00	\$ 0.00
29. Medi-Cal Inpatient Days (Adj )	0	0
30. Cost Applicable to Medi-Cal	\$ 0	\$ 0
31. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,30)	\$ 0	\$ 0

(To Schedule 4)

SCHEDULE OF MEDI-CAL ANCILLARY COSTS

Provider Name:  
SUTTER AMADOR HOSPITAL

Fiscal Period Ended:  
SEPTEMBER 30, 2009

Provider NPI:  
1124077110

		TOTAL ANCILLARY COST *	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST TO CHARGES	MEDI-CAL CHARGES (From Schedule 6)	MEDI-CAL COST
<b>ANCILLARY COST CENTERS</b>						
37.00	Operating Room	\$ 3,082,578	\$ 19,188,107	0.160650	\$ 1,671,968	\$ 268,602
38.00	Recovery Room	0	0	0.000000	0	0
39.00	Delivery Room and Labor Room	749,221	673,943	1.111698	6,974	7,753
40.00	Anesthesiology	0	0	0.000000	0	0
41.00	Radiology - Diagnostic	3,409,893	6,390,972	0.533548	58,513	31,220
41.01	Ultrasound	723,304	3,189,723	0.226761	52,661	11,941
41.02	MRI	690,895	5,227,111	0.132175	37,582	4,967
41.03	CT Scan	481,962	14,619,264	0.032968	344,514	11,358
42.00	Radiology - Therapeutic	0	0	0.000000	0	0
43.01	Nuclear Medicine	537,880	3,470,030	0.155007	46,367	7,187
44.00	Laboratory	3,884,285	17,271,274	0.224899	478,124	107,529
44.01	Pathological Lab	0	0	0.000000	0	0
46.00	Whole Blood	0	0	0.000000	0	0
47.00	Blood Storing and Processing	498,730	250,381	1.991884	41,899	83,458
48.00	Intravenous Therapy	0	0	0.000000	0	0
49.00	Respiratory Therapy	988,793	3,363,854	0.293946	215,450	63,331
50.00	Physical Therapy	818,382	2,122,393	0.385594	35,904	13,844
51.00	Occupational Therapy	0	0	0.000000	0	0
52.00	Speech Pathology	0	0	0.000000	0	0
53.00	Electrocardiology	59,164	1,468,042	0.040301	83,881	3,381
54.00	Electroencephalography	0	0	0.000000	0	0
55.00	Medical Supplies Charged to Patients	2,890,347	5,944,950	0.486185	464,005	225,592
56.00	Drugs Charged to Patients	3,127,195	14,781,947	0.211555	1,201,548	254,194
57.00	Renal Dialysis	0	0	0.000000	0	0
58.00	ASC (Non-Distinct Part)	0	0	0.000000	0	0
59.00	Short Stay Unit	657,272	1,741,736	0.377366	0	0
59.02		0	0	0.000000	0	0
59.03		0	0	0.000000	0	0
60.00	Clinic	3,601,852	2,784,077	1.293733	0	0
60.01	Diabetes Clinic	296,337	152,878	1.938386	0	0
61.00	Emergency	3,888,129	9,491,066	0.409662	151,516	62,070
62.00	Observation Beds	0	2,071,085	0.000000	0	0
63.50	RHC	787,948	705,753	1.116465	0	0
63.51	RHC II	786,314	610,048	1.288939	0	0
63.60	FQHC	0	0	0.000000	0	0
84.00		0	0	0.000000	0	0
85.00		0	0	0.000000	0	0
88.00	0.00	0	0	0.000000	0	0
<b>TOTAL</b>		<b>\$ 31,960,482</b>	<b>\$ 115,518,634</b>		<b>\$ 4,890,906</b>	<b>\$ 1,156,427</b>

(To Schedule 3)

\* From Schedule 8, Column 27

ADJUSTMENTS TO MEDI-CAL CHARGES

Provider Name:  
SUTTER AMADOR HOSPITAL

Fiscal Period Ended:  
SEPTEMBER 30, 2009

Provider NPI:  
1124077110

ANCILLARY CHARGES		REPORTED	ADJUSTMENTS (Adj 7)	AUDITED
37.00	Operating Room	\$ 1,315,029	\$ 356,939	\$ 1,671,968
38.00	Recovery Room			0
39.00	Delivery Room and Labor Room	63,259	(56,285)	6,974
40.00	Anesthesiology			0
41.00	Radiology - Diagnostic	41,115	17,398	58,513
41.01	Ultrasound	43,565	9,096	52,661
41.02	MRI	37,582		37,582
41.03	CT Scan	248,914	95,600	344,514
42.00	Radiology - Therapeutic			0
43.01	Nuclear Medicine	29,138	17,229	46,367
44.00	Laboratory	388,236	89,888	478,124
44.01	Pathological Lab			0
46.00	Whole Blood			0
47.00	Blood Storing and Processing	30,107	11,792	41,899
48.00	Intravenous Therapy			0
49.00	Respiratory Therapy	172,796	42,654	215,450
50.00	Physical Therapy	33,856	2,048	35,904
51.00	Occupational Therapy			0
52.00	Speech Pathology			0
53.00	Electrocardiology	56,610	27,271	83,881
54.00	Electroencephalography			0
55.00	Medical Supplies Charged to Patients	404,916	59,089	464,005
56.00	Drugs Charged to Patients	965,086	236,462	1,201,548
57.00	Renal Dialysis			0
58.00	ASC (Non-Distinct Part)			0
59.00	Short Stay Unit	17,803	(17,803)	0
59.02				0
59.03				0
60.00	Clinic			0
60.01	Diabetes Clinic			0
61.00	Emergency	115,945	35,571	151,516
62.00	Observation Beds			0
63.50	RHC			0
63.51	RHC II			0
63.60	FQHC			0
84.00				0
85.00				0
88.00	0			0
TOTAL MEDI-CAL ANCILLARY CHARGES		\$ 3,963,957	\$ 926,949	\$ 4,890,906

(To Schedule 5)

COMPUTATION OF PROFESSIONAL  
COMPONENT OF HOSPITAL BASED  
PHYSICIAN'S REMUNERATION

Provider Name:  
SUTTER AMADOR HOSPITAL

Fiscal Period Ended:  
SEPTEMBER 30, 2009

Provider NPI:  
1124077110

	PROFESSIONAL SERVICE COST CENTERS	HBP REMUNERATION  (Adj)	TOTAL CHARGES TO ALL PATIENTS  (Adj)	RATIO OF REMUNERATION TO CHARGES	MEDI-CAL CHARGES  (Adj)	MEDI-CAL COST
40.00	Anesthesiology	\$ 0	\$ 0	0.000000	\$	\$ 0
41.00	Radiology - Diagnostic	0	0	0.000000		0
43.00	Radioisotope	0	0	0.000000		0
44.00	Laboratory	0	0	0.000000		0
53.00	Electrocardiology	0	0	0.000000		0
54.00	Electroencephalography	0	0	0.000000		0
61.00	Emergency	0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
	TOTAL	\$ 0	\$ 0		\$ 0	\$ 0

(To Schedule 3)







Provider Name:  
SUTTER AMADOR HOSPITAL

Fiscal Period Ended:  
SEPTEMBER 30, 2009

	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	ADMIN- TRATIVE & GENERAL 6.00
<b>ANCILLARY COST CENTERS</b>													
37.00	Operating Room	0	179,096	0	0	0	0	0	0	0	0	2,070,490	486,640
38.00	Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00	Delivery Room and Labor Room	0	53,834	0	0	0	0	0	0	0	0	527,796	124,051
40.00	Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
41.00	Radiology - Diagnostic	0	176,043	0	0	0	0	0	0	0	0	2,337,687	549,441
41.01	Ultrasound	0	28,303	0	0	0	0	0	0	0	0	559,106	131,410
41.02	MRI	0	12,214	0	0	0	0	0	0	0	0	510,901	120,080
41.03	CT Scan	0	17,996	0	0	0	0	0	0	0	0	312,142	73,365
42.00	Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
43.01	Nuclear Medicine	0	31,863	0	0	0	0	0	0	0	0	386,368	90,811
44.00	Laboratory	0	227,160	0	0	0	0	0	0	0	0	2,866,285	673,681
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	0	0	0	0	0	0	0
47.00	Blood Storing and Processing	0	7,631	0	0	0	0	0	0	0	0	400,490	94,130
48.00	Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00	Respiratory Therapy	0	82,638	0	0	0	0	0	0	0	0	728,117	171,134
50.00	Physical Therapy	0	67,743	0	0	0	0	0	0	0	0	577,122	135,645
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	0	0
53.00	Electrocardiology	0	2,233	0	0	0	0	0	0	0	0	37,915	8,911
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	2,226,018	523,195
56.00	Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	1,387,108	326,021
57.00	Renal Dialysis	0	0	0	0	0	0	0	0	0	0	0	0
58.00	ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
59.00	Short Stay Unit	0	45,575	0	0	0	0	0	0	0	0	458,314	107,720
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	173,554	0	0	0	0	0	0	0	0	2,496,433	586,752
60.01	Diabetes Clinic	0	25,255	0	0	0	0	0	0	0	0	200,240	47,064
61.00	Emergency	0	295,930	0	0	0	0	0	0	0	0	2,569,986	604,040
62.00	Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
63.50	RHC	0	51,610	0	0	0	0	0	0	0	0	602,487	141,606
63.51	RHC II	0	46,413	0	0	0	0	0	0	0	0	603,664	141,883
63.60	FQHC	0	0	0	0	0	0	0	0	0	0	0	0
84.00		0	0	0	0	0	0	0	0	0	0	0	0
85.00		0	0	0	0	0	0	0	0	0	0	0	0
88.00	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>NONREIMBURSABLE COST CENTER:</b>													
96.00	Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	0	0	3,853	906
97.00	0	0	0	0	0	0	0	0	0	0	0	0	0
98.00	Physicians' Private Office	0	0	0	0	0	0	0	0	0	0	0	0
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
99.02		0	0	0	0	0	0	0	0	0	0	0	0
99.03		0	0	0	0	0	0	0	0	0	0	0	0
99.04		0	0	0	0	0	0	0	0	0	0	0	0
99.05		0	0	0	0	0	0	0	0	0	0	0	0
100.00	Fundraising	0	7,988	0	0	0	0	0	0	0	0	75,479	17,740
100.01	Public Relations	0	4,221	0	0	0	0	0	0	0	0	155,270	36,494
100.02		0	0	0	0	0	0	0	0	0	0	0	0
100.03		0	0	0	0	0	0	0	0	0	0	0	0
100.04		0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>		<u>0</u>	<u>3,088,547</u>	<u>0</u>	<u>43,020,872</u>	<u>8,187,182</u>							



Provider Name:  
SUTTER AMADOR HOSPITAL

Fiscal Period Ended:  
SEPTEMBER 30, 2009

	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
<b>ANCILLARY COST CENTERS</b>													
37.00	Operating Room	178,229	0	24,143	96,246	0	56,193	0	73,869	0	0	96,768	0
38.00	Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00	Delivery Room and Labor Room	41,731	0	0	0	0	14,982	0	37,262	0	0	3,399	0
40.00	Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
41.00	Radiology - Diagnostic	283,616	0	16,096	115,495	0	75,329	0	0	0	0	32,230	0
41.01	Ultrasound	9,748	0	0	0	0	6,954	0	0	0	0	16,086	0
41.02	MRI	29,679	0	0	0	0	3,874	0	0	0	0	26,361	0
41.03	CT Scan	17,128	0	0	0	0	5,601	0	0	0	0	73,727	0
42.00	Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
43.01	Nuclear Medicine	32,793	0	0	0	0	10,408	0	0	0	0	17,500	0
44.00	Laboratory	125,816	0	0	19,249	0	112,153	0	0	0	0	87,101	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	0	0	0	0	0	0	0
47.00	Blood Storing and Processing	0	0	0	0	0	2,847	0	0	0	0	1,263	0
48.00	Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00	Respiratory Therapy	33,260	0	8,047	0	0	31,270	0	0	0	0	16,964	0
50.00	Physical Therapy	65,555	0	0	0	0	29,357	0	0	0	0	10,703	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	0	0
53.00	Electrocardiology	3,114	0	0	0	0	1,820	0	0	0	0	7,404	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	111,153	0	29,981	0
56.00	Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	1,339,520	74,547	0
57.00	Renal Dialysis	0	0	0	0	0	0	0	0	0	0	0	0
58.00	ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
59.00	Short Stay Unit	68,451	0	0	0	0	14,002	0	0	0	0	8,784	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	118,716	0	0	211,741	0	99,178	0	74,992	0	0	14,040	0
60.01	Diabetes Clinic	25,257	0	0	0	0	10,501	0	12,504	0	0	771	0
61.00	Emergency	138,460	0	16,096	230,990	0	90,311	0	190,382	0	0	47,865	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	24,363	0	15,802	131	0	3,559	0
63.51	RHC II	0	0	0	0	0	22,123	0	15,220	102	246	3,077	0
63.60	FQHC	0	0	0	0	0	0	0	0	0	0	0	0
84.00		0	0	0	0	0	0	0	0	0	0	0	0
85.00		0	0	0	0	0	0	0	0	0	0	0	0
88.00		0	0	0	0	0	0	0	0	0	0	0	0
<b>NONREIMBURSABLE COST CENTER:</b>													
96.00	Gift, Flower, Coffee Shop & Canteen	9,062	0	0	0	0	0	0	0	0	0	0	0
97.00		0	0	0	0	0	0	0	0	0	0	0	0
98.00	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
99.02		0	0	0	0	0	0	0	0	0	0	0	0
99.03		0	0	0	0	0	0	0	0	0	0	0	0
99.04		0	0	0	0	0	0	0	0	0	0	0	0
99.05		0	0	0	0	0	0	0	0	0	0	0	0
100.00	Fundraising	0	0	0	0	0	3,734	0	0	0	0	0	0
100.01	Public Relations	1,588	0	0	0	0	2,380	0	0	6	0	0	0
100.02		0	0	0	0	0	0	0	0	0	0	0	0
100.03		0	0	0	0	0	0	0	0	0	0	0	0
100.04		0	0	0	0	0	0	0	0	0	0	0	0
TOTAL		<u>2,145,849</u>	<u>0</u>	<u>160,956</u>	<u>1,029,830</u>	<u>585,744</u>	<u>919,442</u>	<u>0</u>	<u>999,478</u>	<u>111,393</u>	<u>1,339,766</u>	<u>683,615</u>	<u>204,399</u>



Provider Name:  
SUTTER AMADOR HOSPITAL

Fiscal Period Ended:  
SEPTEMBER 30, 2009

TRIAL BALANCE EXPENSES	ALLOC COST 19.00	ALLOC COST 19.02	ALLOC COST 19.03	NON- PHYSICIAN ANESTH 20.00	NURSING SCHOOL 21.00	INT & RES SALARY & FRINGES 22.00	INT & RES PROGRAM 23.00	PARAMED EDUCAT 24.00	SUBTOTAL 25.00	POST STEP-DOWN ADJUSTMENT	TOTAL COST
										26.00	27.00
<b>ANCILLARY COST CENTERS</b>											
37.00 Operating Room	0	0	0	0	0	0	0	0	3,082,578		3,082,578
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	749,221		749,221
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0		0
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	3,409,893		3,409,893
41.01 Ultrasound	0	0	0	0	0	0	0	0	723,304		723,304
41.02 MRI	0	0	0	0	0	0	0	0	690,895		690,895
41.03 CT Scan	0	0	0	0	0	0	0	0	481,962		481,962
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0		0
43.01 Nuclear Medicine	0	0	0	0	0	0	0	0	537,880		537,880
44.00 Laboratory	0	0	0	0	0	0	0	0	3,884,285		3,884,285
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	0		0
47.00 Blood Storing and Processing	0	0	0	0	0	0	0	0	498,730		498,730
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	988,793		988,793
50.00 Physical Therapy	0	0	0	0	0	0	0	0	818,382		818,382
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	0		0
53.00 Electrocardiology	0	0	0	0	0	0	0	0	59,164		59,164
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	2,890,347		2,890,347
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	3,127,195		3,127,195
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0		0
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0		0
59.00 Short Stay Unit	0	0	0	0	0	0	0	0	657,272		657,272
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	3,601,852		3,601,852
60.01 Diabetes Clinic	0	0	0	0	0	0	0	0	296,337		296,337
61.00 Emergency	0	0	0	0	0	0	0	0	3,888,129		3,888,129
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	787,948		787,948
63.51 RHC II	0	0	0	0	0	0	0	0	786,314		786,314
63.60 FQHC	0	0	0	0	0	0	0	0	0		0
84.00	0	0	0	0	0	0	0	0	0		0
85.00	0	0	0	0	0	0	0	0	0		0
88.00	0	0	0	0	0	0	0	0	0		0
<b>NONREIMBURSABLE COST CENTER:</b>											
96.00 Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	13,822		13,822
97.00	0	0	0	0	0	0	0	0	0		0
98.00 Physicians' Private Office	0	0	0	0	0	0	0	0	0		0
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
99.02	0	0	0	0	0	0	0	0	0		0
99.03	0	0	0	0	0	0	0	0	0		0
99.04	0	0	0	0	0	0	0	0	0		0
99.05	0	0	0	0	0	0	0	0	0		0
100.00 Fundraising	0	0	0	0	0	0	0	0	96,954		96,954
100.01 Public Relations	0	0	0	0	0	0	0	0	195,739		195,739
100.02	0	0	0	0	0	0	0	0	0		0
100.03	0	0	0	0	0	0	0	0	0		0
100.04	0	0	0	0	0	0	0	0	0		0
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>43,020,872</b>	<b>0</b>	<b>43,020,872</b>







STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:  
SUTTER AMADOR HOSPITAL

Fiscal Period Ended:  
SEPTEMBER 30, 2009

	EMP BENE (GROSS SALARIES)	STAT	STAT	ADM & GEN (ACCUM COST)	MAINT & REPAIRS (SQ FT)							
	5.00 (Adj)	6.01 (Adj)	6.02 (Adj)	6.03 (Adj)	6.04 (Adj)	6.05 (Adj)	6.06 (Adj)	6.07 (Adj)	6.08 (Adj)			7.00 (Adj)
<b>ANCILLARY COST CENTERS</b>												
37.00	Operating Room	1,033,951									2,070,490	5,723
38.00	Recovery Room										0	
39.00	Delivery Room and Labor Room	310,795									527,796	1,340
40.00	Anesthesiology										0	
41.00	Radiology - Diagnostic	1,016,328									2,337,687	9,107
41.01	Ultrasound	163,396									559,106	313
41.02	MRI	70,516									510,901	953
41.03	CT Scan	103,893									312,142	550
42.00	Radiology - Therapeutic										0	
43.01	Nuclear Medicine	183,950									386,368	1,053
44.00	Laboratory	1,311,437									2,866,285	4,040
44.01	Pathological Lab										0	
46.00	Whole Blood										0	
47.00	Blood Storing and Processing	44,057									400,490	
48.00	Intravenous Therapy										0	
49.00	Respiratory Therapy	477,086									728,117	1,068
50.00	Physical Therapy	391,095									577,122	2,105
51.00	Occupational Therapy										0	
52.00	Speech Pathology										0	
53.00	Electrocardiology	12,894									37,915	100
54.00	Electroencephalography										0	
55.00	Medical Supplies Charged to Patients										2,226,018	
56.00	Drugs Charged to Patients										1,387,108	
57.00	Renal Dialysis										0	
58.00	ASC (Non-Distinct Part)										0	
59.00	Short Stay Unit	263,112									458,314	2,198
59.02											0	
59.03											0	
60.00	Clinic	1,001,959									2,496,433	3,812
60.01	Diabetes Clinic	145,801									200,240	811
61.00	Emergency	1,708,458									2,569,986	4,446
62.00	Observation Beds										0	
63.50	RHC	297,953									602,487	
63.51	RHC II	267,949									603,664	
63.60	FQHC										0	
84.00											0	
85.00											0	
88.00		0									0	
<b>NONREIMBURSABLE COST CENTERS</b>												
96.00	Gift, Flower, Coffee Shop & Canteen										3,853	291
97.00		0									0	
98.00	Physicians' Private Office										0	
99.00	Nonpaid Workers										0	
99.01											0	
99.02											0	
99.03											0	
99.04											0	
99.05											0	
100.00	Fundraising	46,119									75,479	
100.01	Public Relations	24,368									155,270	51
100.02											0	
100.03											0	
100.04											0	
TOTAL		17,830,728	0	0	0	0	0	0	0	0	34,833,690	68,904
COST TO BE ALLOCATED		3,088,547	0	0	0	0	0	0	0	0	8,187,182	2,145,849
UNIT COST MULTIPLIER - SCH 8		0.173215	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.235036	31.142589

Provider Name:

Fiscal Period Ended:

SUTTER AMADOR HOSPITAL

SEPTEMBER 30, 2009

	OPER PLANT (SQ FT)	LAUNDRY & LINEN (LB LNDRY)	HOUSE- KEEPING (HR SERV)	DIETARY (MEALS SERVED)	CAFETERIA (FTE PROD)	MAINT OF PERSONNEL (# HOUSED)	NURSING ADMIN (NURSE HR)	CENT SERV & SUPPLY (CST REQ)	PHARMACY (COSTS REQUIS)	MED REC & LIB (GROSS CHARGES)	SOC SERV (TIME SPENT)	STAT
	8.00	9.00	10.00	11.00	12.00	13.00	14.00	15.00	16.00	17.00	18.00	19.00
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
<b>GENERAL SERVICE COST CENTERS</b>												
1.00	Old Cap Rel Costs-Bldg & Fixtures											
2.00	Old Cap Rel Costs-Movable Equipment											
3.00	New Cap Rel Costs-Bldg & 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 1,762											
11.00	Dietary 1,570 100											
12.00	Cafeteria 3,087											
13.00	Maintenance of Personnel											
14.00	Nursing Administration 965											
15.00	Central Services & Supply 1,778											
16.00	Pharmacy 667 100 629 12											
17.00	Medical Records and Library 1,199 466 2											
18.00	Social Service 347 100 93 945											
19.00												
19.02												
19.03												
20.00												
21.00	Nursing School											
22.00	Intern & Res Service-Salary & Fringes											
23.00	Intern & Res Other Program											
24.00	Paramedical Ed Program											
<b>INPATIENT ROUTINE COST CENTERS</b>												
25.00	Adults & Pediatrics 14,651 53,884 1,000 17,806 3,784 51,243 15,394,289 2,992											
26.00	Intensive Care Unit 4,787 10,777 550 3,223 1,222 15,490 6,252,526											
27.00	Coronary Care Unit											
28.00	Neonatal Intensive Care Unit											
29.00	Surgical Intensive Care											
30.00	Subprovider I											
31.00	Subprovider II											
32.00												
33.00	Nursery 130 278 3,999 459,773											
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:

Fiscal Period Ended:

SUTTER AMADOR HOSPITAL

SEPTEMBER 30, 2009

	OPER PLANT (SQ FT) 8.00 (Adj) (Adj)	LAUNDRY & LINEN (LB LNDRY) 9.00 (Adj) (Adj)	HOUSE- KEEPING (HR SERV) 10.00 (Adj) (Adj)	DIETARY (MEALS SERVED) 11.00 (Adj) (Adj)	CAFETERIA (FTE PROD) 12.00 (Adj) (Adj)	MAINT OF PERSONNEL (# HOUSED) 13.00 (Adj) (Adj)	NURSING ADMIN (NURSE HR) 14.00 (Adj) (Adj)	CENT SERV & SUPPLY (CST REQ) 15.00 (Adj) (Adj)	PHARMACY (COSTS REQUIS) 16.00 (Adj) (Adj)	MED REC & LIB (GROSS CHARGES) 17.00 (Adj) (Adj)	SOC SERV (TIME SPENT) 18.00 (Adj) (Adj)	STAT 19.00 (Adj) (Adj)	
<b>ANCILLARY COST CENTERS</b>													
37.00	Operating Room	5,723	16,165	500	1,204		9,139			19,188,107			
38.00	Recovery Room												
39.00	Delivery Room and Labor Room	1,340			321		4,610			673,943			
40.00	Anesthesiology												
41.00	Radiology - Diagnostic	9,107	10,777	600	1,614					6,390,972			
41.01	Ultrasound	313			149					3,189,723			
41.02	MRI	953			83					5,227,111			
41.03	CT Scan	550			120					14,619,264			
42.00	Radiology - Therapeutic												
43.01	Nuclear Medicine	1,053			223					3,470,030			
44.00	Laboratory	4,040		100	2,403					17,271,274			
44.01	Pathological Lab												
46.00	Whole Blood												
47.00	Blood Storing and Processing				61					250,381			
48.00	Intravenous Therapy												
49.00	Respiratory Therapy	1,068	5,388		670					3,363,854			
50.00	Physical Therapy	2,105			629					2,122,393			
51.00	Occupational Therapy												
52.00	Speech Pathology												
53.00	Electrocardiology	100			39					1,468,042			
54.00	Electroencephalography												
55.00	Medical Supplies Charged to Patients							2,226,018		5,944,950			
56.00	Drugs Charged to Patients								1,387,108	14,781,947			
57.00	Renal Dialysis												
58.00	ASC (Non-Distinct Part)												
59.00	Short Stay Unit	2,198			300					1,741,736			
59.02													
59.03													
60.00	Clinic	3,812		1,100	2,125		9,278			2,784,077			
60.01	Diabetes Clinic	811			225		1,547			152,878			
61.00	Emergency	4,446	10,777	1,200	1,935		23,554			9,491,066			
62.00	Observation Beds												
63.50	RHC				522		1,955	2,630		705,753			
63.51	RHC II				474		1,883	2,051	255	610,048			
63.60	FQHC												
84.00													
85.00													
88.00		0											
<b>NONREIMBURSABLE COST CENTERS</b>													
96.00	Gift, Flower, Coffee Shop & Canteen	291											
97.00		0											
98.00	Physicians' Private Office												
99.00	Nonpaid Workers												
99.01													
99.02													
99.03													
99.04													
99.05													
100.00	Fundraising				80								
100.01	Public Relations	51			51			117					
100.02													
100.03													
100.04													
	<b>TOTAL</b>	<b>68,904</b>	<b>107,768</b>	<b>5,350</b>	<b>21,029</b>	<b>19,700</b>	<b>0</b>	<b>123,655</b>	<b>2,230,818</b>	<b>1,387,363</b>	<b>135,554,137</b>	<b>2,992</b>	<b>0</b>
	<b>COST TO BE ALLOCATED</b>	<b>0</b>	<b>160,956</b>	<b>1,029,830</b>	<b>585,744</b>	<b>919,442</b>	<b>0</b>	<b>999,478</b>	<b>111,393</b>	<b>1,339,766</b>	<b>683,615</b>	<b>204,399</b>	<b>0</b>
	<b>UNIT COST MULTIPLIER - SCH 8</b>	<b>0.000000</b>	<b>1.493543</b>	<b>192.491555</b>	<b>27.854116</b>	<b>46.672195</b>	<b>0.000000</b>	<b>8.082794</b>	<b>0.049933</b>	<b>0.965692</b>	<b>0.005043</b>	<b>68.315232</b>	<b>0.000000</b>

Provider Name:  
SUTTER AMADOR HOSPITAL

Fiscal Period Ended:  
SEPTEMBER 30, 2009

STAT	STAT	NONPHY ANESTH (ASG TIME)	NURSE SCHOOL (ASG TIME)	I&R-SAL & FRINGES (ASG TIME)	I&R-PRG COST (ASG TIME)	PARAMED EDUCAT (ASG TIME)
19.02	19.03	20.00	21.00	22.00	23.00	24.00
(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
<b>GENERAL SERVICE COST CENTERS</b>						
1.00	Old Cap Rel Costs-Bldg & Fixtures					
2.00	Old Cap Rel Costs-Movable Equipment					
3.00	New Cap Rel Costs-Bldg & 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 & Supply					
16.00	Pharmacy					
17.00	Medical Records and Library					
18.00	Social Service					
19.00						
19.02						
19.03						
20.00						
21.00	Nursing School					
22.00	Intern & Res Service-Salary & Fringes					
23.00	Intern & Res Other Program					
24.00	Paramedical Ed Program					
<b>INPATIENT ROUTINE COST CENTERS</b>						
25.00	Adults & Pediatrics					
26.00	Intensive Care Unit					
27.00	Coronary Care Unit					
28.00	Neonatal Intensive Care Unit					
29.00	Surgical Intensive Care					
30.00	Subprovider I					
31.00	Subprovider II					
32.00						
33.00	Nursery					
34.00	Medicare Certified Nursing Facility					
35.00	Distinct Part Nursing Facility					
36.00	Adult Subacute Care Unit					
36.01	Subacute Care Unit II					
36.02	Transitional Care Unit					



## TRIAL BALANCE OF EXPENSES

Provider Name:  
SUTTER AMADOR HOSPITAL

Fiscal Period Ended:  
SEPTEMBER 30, 2009

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	<b>GENERAL SERVICE COST CENTERS</b>			
1.00	Old Cap Rel Costs-Bldg & Fixtures	\$	\$ 0	\$ 0
2.00	Old Cap Rel Costs-Movable Equipment		0	0
3.00	New Cap Rel Costs-Bldg & Fixtures	1,798,518	(369,684)	1,428,834
4.00	New Cap Rel Costs-Movable Equipment	284,542	(47,248)	237,294
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	3,057,524	(241)	3,057,283
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	7,803,592	(207,903)	7,595,689
7.00	Maintenance and Repairs	1,272,448	0	1,272,448
8.00	Operation of Plant	0	0	0
9.00	Laundry and Linen Service	130,325	0	130,325
10.00	Housekeeping	685,367	0	685,367
11.00	Dietary	363,314	0	363,314
12.00	Cafeteria	556,928	0	556,928
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	667,529	0	667,529
15.00	Central Services & Supply	21,816	0	21,816
16.00	Pharmacy	910,802	0	910,802
17.00	Medical Records and Library	480,538	(27,797)	452,741
18.00	Social Service	112,929	0	112,929
19.00			0	0
19.02			0	0
19.03			0	0
20.00			0	0
21.00	Nursing School		0	0
22.00	Intern & Res Service-Salary & Fringes		0	0
23.00	Intern & Res Other Program		0	0
24.00	Paramedical Ed Program		0	0
	<b>INPATIENT ROUTINE COST CENTERS</b>			
25.00	Adults & Pediatrics	3,619,249	0	3,619,249
26.00	Intensive Care Unit	1,459,240	0	1,459,240
27.00	Coronary Care Unit		0	0
28.00	Neonatal Intensive Care Unit		0	0
29.00	Surgical Intensive Care		0	0
30.00	Subprovider I		0	0
31.00	Subprovider II		0	0
32.00			0	0
33.00	Nursery	395,784	0	395,784
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 AMADOR HOSPITAL

Fiscal Period Ended:  
SEPTEMBER 30, 2009

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	<b>ANCILLARY COST CENTERS</b>			
37.00	Operating Room	\$ 1,815,612	\$ 0	\$ 1,815,612
38.00	Recovery Room		0	0
39.00	Delivery Room and Labor Room	456,218	0	456,218
40.00	Anesthesiology		0	0
41.00	Radiology - Diagnostic	2,041,051	0	2,041,051
41.01	Ultrasound	526,659	0	526,659
41.02	MRI	486,067	0	486,067
41.03	CT Scan	286,863	0	286,863
42.00	Radiology - Therapeutic		0	0
43.01	Nuclear Medicine	340,562	0	340,562
44.00	Laboratory	2,625,860	(40,232)	2,585,628
44.01	Pathological Lab		0	0
46.00	Whole Blood		0	0
47.00	Blood Storing and Processing	392,859	0	392,859
48.00	Intravenous Therapy		0	0
49.00	Respiratory Therapy	631,336	0	631,336
50.00	Physical Therapy	481,505	0	481,505
51.00	Occupational Therapy		0	0
52.00	Speech Pathology		0	0
53.00	Electrocardiology	34,357	0	34,357
54.00	Electroencephalography		0	0
55.00	Medical Supplies Charged to Patients	2,226,018	0	2,226,018
56.00	Drugs Charged to Patients	1,387,108	0	1,387,108
57.00	Renal Dialysis		0	0
58.00	ASC (Non-Distinct Part)		0	0
59.00	Short Stay Unit	383,634	0	383,634
59.02			0	0
59.03			0	0
60.00	Clinic	1,501,100	771,301	2,272,401
60.01	Diabetes Clinic	164,246	0	164,246
61.00	Emergency	2,215,183	0	2,215,183
62.00	Observation Beds		0	0
63.50	RHC	550,877	0	550,877
63.51	RHC II	557,251	0	557,251
63.60	FQHC		0	0
84.00			0	0
85.00			0	0
88.00		0	0	0
	<b>SUBTOTAL</b>	<b>\$ 42,724,811</b>	<b>\$ 78,196</b>	<b>\$ 42,803,007</b>
	<b>NONREIMBURSABLE COST CENTERS</b>			
96.00	Gift, Flower, Coffee Shop & Canteen		0	0
97.00			0	0
98.00	Physicians' Private Office		0	0
99.00	Nonpaid Workers		0	0
99.01			0	0
99.02			0	0
99.03			0	0
99.04			0	0
99.05			0	0
100.00	Fundraising	67,491	0	67,491
100.01	Public Relations	150,374	0	150,374
100.02			0	0
100.03			0	0
100.04			0	0
100.99	<b>SUBTOTAL</b>	<b>\$ 217,865</b>	<b>\$ 0</b>	<b>\$ 217,865</b>
101	<b>TOTAL</b>	<b>\$ 42,942,676</b>	<b>\$ 78,196</b>	<b>\$ 43,020,872</b>

(To Schedule 8)



Provider Name:  
SUTTER AMADOR HOSPITAL

	TOTAL ADJ (Page 1 & 2)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ						
<b>ANCILLARY COST CENTERS</b>												
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 Ultrasound	0											
41.02 MRI	0											
41.03 CT Scan	0											
42.00 Radiology - Therapeutic	0											
43.01 Nuclear Medicine	0											
44.00 Laboratory	(40,232)	(40,232)										
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											
59.00 Short Stay Unit	0											
59.02	0											
59.03	0											
60.00 Clinic	771,301				771,301							
60.01 Diabetes Clinic	0											
61.00 Emergency	0											
62.00 Observation Beds	0											
63.50 RHC	0											
63.51 RHC II	0											
63.60 FQHC	0											
84.00	0											
85.00	0											
88.00	0.00											
<b>NONREIMBURSABLE COST CENTERS</b>												
96.00 Gift, Flower, Coffee Shop & Canteen	0											
97.00	0.00											
98.00 Physicians' Private Office	0											
99.00 Nonpaid Workers	0											
99.01	0											
99.02	0											
99.03	0											
99.04	0											
99.05	0											
100.00 Fundraising	0											
100.01 Public Relations	0											
100.02	0											
100.03	0											
100.04	0											
101.00 TOTAL	<u>\$78,196</u>	<u>(330,720)</u>	<u>(21,298)</u>	<u>(341,087)</u>	<u>771,301</u>	<u>0</u>						

(To Sch 10)





Provider Name							Fiscal Period		Provider NPI		Adjustments
SUTTER AMADOR HOSPITAL							JANUARY 1, 2009 THROUGH SEPTEMBER 30, 2009		1124077110		11
Report References											
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
		Work Sheet	Part	Title	Line	Col.					
<b><u>MEMORANDUM ADJUSTMENT</u></b>											
1	1	E-3	III		50.00	1	AB 5 and AB 1183 Reductions 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 in Noncontract Schedule A and incorporated on Noncontract Schedule 1, Line 9. W&I Code, Section 14105.245	(\$67,496)	(\$30,425)	(\$97,921)	

Provider Name			Fiscal Period				Provider NPI		Adjustments	
SUTTER AMADOR HOSPITAL			JANUARY 1, 2009 THROUGH SEPTEMBER 30, 2009				1124077110		11	
Report References										
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
		Work Sheet	Part	Title	Line	Col.				
<b>ADJUSTMENTS TO REPORTED COSTS</b>										
2	10A	A		3.00	7	New Cap Rel Costs-Bldg & Fixtures	\$1,798,518	(\$58,356)	\$1,740,162 *	
	10A	A		4.00	7	New Cap Rel Costs-Movable Equipment	284,542	(53,402)	231,140 *	
	10A	A		5.00	7	Employee Benefits	3,057,524	(241)	3,057,283	
	10A	A		6.00	7	Administrative and General	7,803,592	(178,489)	7,625,103 *	
	10A	A		44.00	7	Laboratory	2,625,860	(40,232)	2,585,628	
						To reconcile the reported home office cost to agree with the Sutter Health Appeal Recomputation of the Home Office Audit Report for fiscal period ended December 31, 2009. 42 CFR 413.17 / CMS Pub. 15-1, Sections 2150.2 and 2304				
3	10A	A		3.00	7	New Cap Rel Costs-Bldg & Fixtures	* \$1,740,162	\$29,759	\$1,769,921 *	
	10A	A		4.00	7	New Cap Rel Costs-Movable Equipment	* 231,140	6,154	237,294	
	10A	A		6.00	7	Administrative and General	* 7,625,103	(29,414)	7,595,689	
	10A	A		17.00	7	Medical Records and Library	480,538	(27,797)	452,741	
						To reconcile the reported home office costs to agree with the Sutter Health Sacramento Sierra Region Appeal Recomputation of the Home Office Audit Report for fiscal period ended December 31, 2009. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304				
4	10A	A		3.00	7	New Cap Rel Costs-Bldg & Fixtures	* \$1,769,921	(\$341,087)	\$1,428,834	
						To eliminate interest due to insufficient documentation that the borrowing was necessary, proper, reasonable, related to patient care and allowable under DEFRA limitations. 42 CFR 413.20, 413.24, 413.134(b)(3)(G), and 413.153 CMS Pub. 15-1, Sections 104.10, 202.1, 202.2, 2300, and 2304				
5	10A	A		60.00	7	Clinic	\$1,501,100	\$771,301	\$2,272,401	
						To include physician compensation costs for services that are part of the all inclusive rate at the clinics. 42 CFR 413.5 and 413.9 / CMS Pub. 15-1, Section 2182.3C				

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
SUTTER AMADOR HOSPITAL							JANUARY 1, 2009 THROUGH SEPTEMBER 30, 2009	1124077110		11
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report								
		Work Sheet	Part	Title	Line	Col.				
<b>ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT</b>										
6	4	D-1	I	XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics	609	117	726 *
	4A	D-1	II	XIX	42.00	4	Medi-Cal Days - Nursery	215	16	231 *
	4A	D-1	II	XIX	43.00	4	Medi-Cal Days - Intensive Care Unit	58	17	75
7	6	D-4		XIX	37.00	2	Medi-Cal Ancillary Charges - Operating Room	\$1,315,029	\$356,939	\$1,671,968
	6	D-4		XIX	39.00	2	Medi-Cal Ancillary Charges - Delivery Room and Labor Room	63,259	(56,285)	6,974
	6	D-4		XIX	41.00	2	Medi-Cal Ancillary Charges - Radiology - Diagnostic	41,115	17,398	58,513
	6	D-4		XIX	41.01	2	Medi-Cal Ancillary Charges - Ultrasound	43,565	9,096	52,661
	6	D-4		XIX	41.03	2	Medi-Cal Ancillary Charges - CT Scan	248,914	95,600	344,514
	6	D-4		XIX	43.01	2	Medi-Cal Ancillary Charges - Nuclear Medicine	29,138	17,229	46,367
	6	D-4		XIX	44.00	2	Medi-Cal Ancillary Charges - Laboratory	388,236	89,888	478,124
	6	D-4		XIX	47.00	2	Medi-Cal Ancillary Charges - Blood Storing and Processing	30,107	11,792	41,899
	6	D-4		XIX	49.00	2	Medi-Cal Ancillary Charges - Respiratory Therapy	172,796	42,654	215,450
	6	D-4		XIX	50.00	2	Medi-Cal Ancillary Charges - Physical Therapy	33,856	2,048	35,904
	6	D-4		XIX	53.00	2	Medi-Cal Ancillary Charges - Electrocardiology	56,610	27,271	83,881
	6	D-4		XIX	55.00	2	Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients	404,916	59,089	464,005
	6	D-4		XIX	56.00	2	Medi-Cal Ancillary Charges - Drugs Charged to Patients	965,086	236,462	1,201,548
	6	D-4		XIX	59.00	2	Medi-Cal Ancillary Charges - Short Stay	17,803	(17,803)	0
	6	D-4		XIX	61.00	2	Medi-Cal Ancillary Charges - Emergency	115,945	35,571	151,516
	6	D-4		XIX	101.00	2	Medi-Cal Ancillary Charges - Total	3,963,957	926,949	4,890,906
8	2	E-3	III	XIX	10.00	1	Medi-Cal Routine Service Charges	\$2,056,625	\$485,311	\$2,541,936
	2	E-3	III	XIX	11.00	1	Medi-Cal Ancillary Service Charges	3,963,957	926,949	4,890,906
9	3	E-3	III	XIX	33.00	1	Medi-Cal Deductibles	\$0	\$5,017	\$5,017
	3	E-3	III	XIX	36.00	1	Medi-Cal Coinsurance	5,539	(3,737)	1,802
10	1	E-3	III	XIX	57.00	1	Medi-Cal Interim Payments	\$2,220,220	\$534,063	\$2,754,283
-Continued on next page-										

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments	
SUTTER AMADOR HOSPITAL							JANUARY 1, 2009 THROUGH SEPTEMBER 30, 2009		1124077110		11	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
<b><u>ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT</u></b>												
-Continued from previous page-												
<p style="margin-left: 350px;">To adjust Medi-Cal Settlement Data to agree with the following                      Fiscal Intermediary Payment Data:                      Report Date: December 11, 2012                      Payment Period: January 1, 2009 through December 11, 2012                      Service Period: January 1, 2009 through September 30, 2009                      42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139                      CMS Pub. 15-1, Sections 2304, 2404, and 2408                      CCR, Title 22, Section 51541</p>												
11	4	D-1	I	XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics	*	726.00	(5.00)	721.00	
	4A	D-1	II	XIX	42.00	4	Medi-Cal Days - Nursery	*	231.00	(1.50)	229.50	
<p style="margin-left: 350px;">To eliminate Medi-cal routine days for billed Medi-Cal days by 25%, for claims submitted during the 7th through 9th month (RAD Code 475) after the month of service, respectively.                      W&amp;I Code 14115</p>												