

**REPORT  
ON THE  
COST REPORT REVIEW**

**SUTTER AMADOR HOSPITAL  
JACKSON, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1447494323**

**FISCAL PERIOD ENDED  
DECEMBER 31, 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) 1447494323  
FISCAL PERIOD ENDED DECEMBER 31, 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 \$42,902, 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  
Page 2

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. Kvick, Chief  
Audits Section—Sacramento  
Financial Audits Branch

Certified

**SUMMARY OF FINDINGS**

**Provider Name:**  
SUTTER AMADOR HOSPITAL

**Fiscal Period Ended:**  
DECEMBER 31, 2009

	SETTLEMENT	COST
<b>1. Medi-Cal Noncontract Settlement (SCHEDULE 1)</b> <b>Provider NPI: 1447494323</b>		
Reported	\$ (103,252)	
Net Change	\$ 60,351	
Audited Amount Due Provider (State)	\$ (42,902)	
<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>	\$ (42,902)	
<b>9. Total Medi-Cal Cost</b>		\$ 0

**SUMMARY OF FINDINGS**

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

**Fiscal Period Ended:**  
**DECEMBER 31, 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: 1447494323</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 Due Provider - (Lines 10 through 15)</b>		\$ 0	
<b>17. Total Combined Audited Settlement Due Provider (State/CMSP/RHC) - (Line 8 + Line 16)</b>		\$ (42,902)	

## COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:  
SUTTER AMADOR HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 2009

Provider NPI:  
1447494323

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ 827,117	\$ 797,818
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)	\$ 827,117	\$ 797,818
6. Interim Payments (Adj 9)	\$ (847,593)	\$ (760,938)
7. Balance Due Provider (State)	\$ (20,476)	\$ 36,880
8. Duplicate Payments (Adj )	\$ 0	\$ 0
9. Total Noncontract AB 5 and AB 1183 Reductions (Adj 1)	\$ (82,776)	\$ (79,782)
10. <span style="float: right;">\$</span>	\$ 0	0
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ (103,252)	\$ (42,902)
	(To Summary of Findings)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT  
AB 5 and AB 1183 - SUMMARY OF REDUCTIONSProvider Name:  
SUTTER AMADOR HOSPITALFiscal Period Ended:  
December 31, 2009Provider No.  
1447494323

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>79,782</u>
7. Total Noncontract AB 5 AND AB 1183 Reductions	\$ <u><u>79,782</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 HOSPITALFiscal Period Ended:  
December 31, 2009Provider No.  
1447494323**Audited Medi-Cal Cost Per Day**

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$ <u>797,818</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>797,818</u></u>
5. Total Audited Medi-Cal Days (Schedules 4, 4A and 4B, exclude Administrative Days)	<u><u>380</u></u>
6. Audited Medi-Cal Cost Per Day (Line 4 / Line 5)	\$ <u><u>2,099.52</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>380</u>
8. Audited Medi-Cal Cost Per Day For 07/01/09 Through 02/24/10 (Line 6 * Line 7)	\$ <u>797,818</u>
9. AB 5 - 10% Cost Reduction for 07/01/09 Through 02/24/10 (Line 8 * 10%)	\$ <u><u>79,782</u></u> (To Schedule A, Line 6)



COMPUTATION OF LESSER OF  
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:  
SUTTER AMADOR HOSPITALFiscal Period Ended:  
DECEMBER 31, 2009Provider NPI:  
1447494323

REPORTED

AUDITED

## REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3) \$ 827,117 \$ 797,818

## CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj 8) \$ 939,231 \$ 977,7833. Inpatient Ancillary Service Charges (Adj 8) \$ 1,400,666 \$ 1,277,8444. Total Charges - Medi-Cal Inpatient Services \$ 2,339,897 \$ 2,255,6275. Excess of Customary Charges Over Reasonable Cost  
(Line 4 minus Line 1) \* \$ 1,512,780 \$ 1,457,8096. Excess of Reasonable Cost Over Customary Charges  
(Line 1 minus Line 4) \$ 0 \$ 0  
(To Schedule 1)

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



COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:  
SUTTER AMADOR HOSPITALFiscal Period Ended:  
DECEMBER 31, 2009Provider NPI:  
1447494323

## GENERAL SERVICE UNIT NET OF SWING-BED COSTS

## INPATIENT DAYS

	REPORTED	AUDITED
1. Total Inpatient Days (include private & swing-bed) (Adj )	1,955	1,955
2. Inpatient Days (include private, exclude swing-bed)	1,955	1,955
3. Private Room Days (exclude swing-bed private room) (Adj )	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj )	1,955	1,955
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 6,10)	242.00	236.75

## 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)	\$ 2,538,000	\$ 2,510,085
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)	\$ 2,538,000	\$ 2,510,085

## PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 4,836,561	\$ 4,836,561
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 4,836,019	\$ 4,836,019
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 0.524753	\$ 0.518981
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)	\$ 2,473.67	\$ 2,473.67
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)	\$ 2,538,000	\$ 2,510,085

## PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 1,298.21	\$ 1,283.93
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 314,167	\$ 303,970
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 179,637	\$ 180,863
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 493,804	\$ 484,833

( To Schedule 3 )

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:  
SUTTER AMADOR HOSPITALFiscal Period Ended:  
DECEMBER 31, 2009Provider NPI:  
1447494323

	REPORTED	AUDITED
<b>SPECIAL CARE AND/OR NURSERY UNITS</b>		
<b>NURSERY</b>		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 206,589	\$ 204,598
2. Total Inpatient Days (Adj )	200	200
3. Average Per Diem Cost	\$ 1,032.95	\$ 1,022.99
4. Medi-Cal Inpatient Days (Adj 6,10)	118.00	123.75
5. Cost Applicable to Medi-Cal	\$ 121,888	\$ 126,595
<b>INTENSIVE CARE UNIT</b>		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 866,235	\$ 856,869
7. Total Inpatient Days (Adj )	300	300
8. Average Per Diem Cost	\$ 2,887.45	\$ 2,856.23
9. Medi-Cal Inpatient Days (Adj 10)	20	19
10. Cost Applicable to Medi-Cal	\$ 57,749	\$ 54,268
<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)	\$ 179,637	\$ 180,863

(To Schedule 4)

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:  
SUTTER AMADOR HOSPITALFiscal Period Ended:  
DECEMBER 31, 2009Provider NPI:  
1447494323

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)













Provider Name:  
SUTTER AMADOR HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 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	720	0	0	0	0	0	0	0	0	781,888	147,571
38.00	Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00	Delivery Room and Labor Room	0	196	0	0	0	0	0	0	0	0	132,341	24,978
40.00	Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
41.00	Radiology - Diagnostic	0	670	0	0	0	0	0	0	0	0	807,164	152,342
41.01	Ultrasound	0	118	0	0	0	0	0	0	0	0	184,907	34,899
41.02	MRI	0	44	0	0	0	0	0	0	0	0	178,605	33,709
41.03	CT Scan	0	60	0	0	0	0	0	0	0	0	106,253	20,054
43.01	Nuclear Medicine	0	115	0	0	0	0	0	0	0	0	132,412	24,991
44.00	Laboratory	0	863	0	0	0	0	0	0	0	0	901,022	170,056
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	60	0	0	0	0	0	0	0	0	170,726	32,222
48.00	Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00	Respiratory Therapy	0	298	0	0	0	0	0	0	0	0	241,058	45,497
50.00	Physical Therapy	0	238	0	0	0	0	0	0	0	0	187,521	35,392
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	20	0	0	0	0	0	0	0	0	26,667	5,033
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	815,635	153,941
56.00	Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	449,049	84,752
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	187	0	0	0	0	0	0	0	0	168,546	31,811
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	688	0	0	0	0	0	0	0	0	945,831	178,514
60.01	Diabetes Clinic	0	94	0	0	0	0	0	0	0	0	73,038	13,785
61.00	Emergency	0	1,028	0	0	0	0	0	0	0	0	849,828	160,394
62.00	Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
63.50	RHC	0	163	0	0	0	0	0	0	0	0	214,269	40,441
63.51	RCH II	0	159	0	0	0	0	0	0	0	0	215,321	40,639
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
86.00		0	0	0	0	0	0	0	0	0	0	0	0
<b>NONREIMBURSABLE COST CENTER:</b>													
96.00	Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	0	0	1,321	249
97.00	Research	0	0	0	0	0	0	0	0	0	0	0	0
98.00	Physicians' Private Office	0	0	0	0	0	0	0	0	0	0	0	0
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	29	0	0	0	0	0	0	0	0	22,506	4,248
100.01	Public Relations	0	17	0	0	0	0	0	0	0	0	42,993	8,114
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>		<b>0</b>	<b>11,406</b>	<b>0</b>	<b>14,310,367</b>	<b>2,272,075</b>							



Provider Name:  
SUTTER AMADOR HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 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	52,095	0	7,649	32,452	0	20,727	0	20,642	0	0	31,223	0
38.00 Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00 Delivery Room and Labor Room	12,198	0	0	0	0	5,341	0	10,412	0	0	732	0
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
41.00 Radiology - Diagnostic	82,899	0	5,100	38,943	0	27,520	0	14	0	0	9,440	0
41.01 Ultrasound	2,849	0	0	0	0	2,814	0	0	0	0	3,984	0
41.02 MRI	8,675	0	0	0	0	1,407	0	0	0	0	7,483	0
41.03 CT Scan	5,007	0	0	0	0	1,800	0	0	0	0	16,489	0
43.01 Nuclear Medicine	9,585	0	0	0	0	3,525	0	1,782	0	0	4,343	0
44.00 Laboratory	36,775	0	0	6,490	0	37,869	0	0	0	0	23,164	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	1,831	0	0	0	0	358	0
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	9,722	0	2,549	0	0	10,227	0	0	0	0	4,365	0
50.00 Physical Therapy	19,161	0	0	0	0	9,743	0	1,450	0	0	2,701	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	910	0	0	0	0	908	0	0	0	0	2,065	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	35,201	0	8,335	0
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	502,948	25,996	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	20,008	0	0	0	0	5,144	0	8,992	0	0	2,528	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	34,700	0	0	71,395	0	37,173	0	20,956	0	0	5,809	0
60.01 Diabetes Clinic	7,382	0	0	0	0	3,601	0	3,494	0	0	212	0
61.00 Emergency	40,471	0	5,100	77,886	0	31,408	0	53,201	0	0	15,428	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	7,731	0	4,416	45	225	770	0
63.51 RCH II	0	0	0	0	0	7,837	0	4,253	25	0	730	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
86.00	0	0	0	0	0	0	0	0	0	0	0	0
<b>NONREIMBURSABLE COST CENTER:</b>												
96.00 Gift, Flower, Coffee Shop & Canteen	2,649	0	0	0	0	0	0	0	0	0	0	0
97.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
98.00 Physicians' Private Office	0	0	0	0	0	0	0	0	0	0	0	0
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	1,392	0	0	0	0	0	0
100.01 Public Relations	464	0	0	0	0	953	0	0	1	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
<b>TOTAL</b>	<b>627,220</b>	<b>0</b>	<b>50,994</b>	<b>347,242</b>	<b>175,359</b>	<b>338,640</b>	<b>0</b>	<b>291,534</b>	<b>35,271</b>	<b>503,173</b>	<b>198,235</b>	<b>61,111</b>



Provider Name:  
SUTTER AMADOR HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 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	TOTAL COST 27.00
										STEP-DOWN ADJUSTMENT 26.00	
<b>ANCILLARY COST CENTERS</b>											
37.00 Operating Room	0	0	0	0	0	0	0	0	1,094,249		1,094,249
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	186,002		186,002
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	1,123,421		1,123,421
41.01 Ultrasound	0	0	0	0	0	0	0	0	229,453		229,453
41.02 MRI	0	0	0	0	0	0	0	0	229,879		229,879
41.03 CT Scan	0	0	0	0	0	0	0	0	149,603		149,603
43.01 Nuclear Medicine	0	0	0	0	0	0	0	0	176,638		176,638
44.00 Laboratory	0	0	0	0	0	0	0	0	1,175,377		1,175,377
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	205,138		205,138
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	313,418		313,418
50.00 Physical Therapy	0	0	0	0	0	0	0	0	255,970		255,970
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	35,583		35,583
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	1,013,111		1,013,111
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	1,062,745		1,062,745
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	237,029		237,029
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	1,294,378		1,294,378
60.01 Diabetes Clinic	0	0	0	0	0	0	0	0	101,512		101,512
61.00 Emergency	0	0	0	0	0	0	0	0	1,233,717		1,233,717
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	267,896		267,896
63.51 RCH II	0	0	0	0	0	0	0	0	268,805		268,805
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
86.00	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	4,219		4,219
97.00 Research	0	0	0	0	0	0	0	0	0		0
98.00 Physicians' Private Office	0	0	0	0	0	0	0	0	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	28,146		28,146
100.01 Public Relations	0	0	0	0	0	0	0	0	52,526		52,526
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>14,310,367</b>	<b>0</b>	<b>14,310,367</b>







STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:  
SUTTER AMADOR HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 2009

	EMP BENE (GROSS SALARIES)	STAT	STAT	ADM & GEN (ACCUM COST)	MAINT & REPAIRS (SQ FT)							
	5.00 (Adj) (Adj)	6.01 (Adj) (Adj)	6.02 (Adj) (Adj)	6.03 (Adj) (Adj)	6.04 (Adj) (Adj)	6.05 (Adj) (Adj)	6.06 (Adj) (Adj)	6.07 (Adj) (Adj)	6.08 (Adj) (Adj)			7.00 (Adj) (Adj)
<b>ANCILLARY COST CENTERS</b>												
37.00	Operating Room	386,971									781,888	5,723
38.00	Recovery Room										0	
39.00	Delivery Room and Labor Room	105,073									132,341	1,340
40.00	Anesthesiology										0	
41.00	Radiology - Diagnostic	359,918									807,164	9,107
41.01	Ultrasound	63,226									184,907	313
41.02	MRI	23,660									178,605	953
41.03	CT Scan	32,336									106,253	550
43.01	Nuclear Medicine	61,972									132,412	1,053
44.00	Laboratory	463,920									901,022	4,040
44.01	Pathological Lab										0	
46.00	Whole Blood										0	
47.00	Blood Storing and Processing	32,460									170,726	
48.00	Intravenous Therapy										0	
49.00	Respiratory Therapy	160,116									241,058	1,068
50.00	Physical Therapy	127,710									187,521	2,105
51.00	Occupational Therapy										0	
52.00	Speech Pathology										0	
53.00	Electrocardiology	10,862									26,667	100
54.00	Electroencephalography										0	
55.00	Medical Supplies Charged to Patients										815,635	
56.00	Drugs Charged to Patients										449,049	
57.00	Renal Dialysis										0	
58.00	ASC (Non-Distinct Part)										0	
59.00	Short Stay Unit	100,451									168,546	2,198
59.01											0	
59.02											0	
59.03											0	
60.00	Clinic	369,895									945,831	3,812
60.01	Diabetes Clinic	50,458									73,038	811
61.00	Emergency	552,504									849,828	4,446
62.00	Observation Beds										0	
63.50	RHC	87,461									214,269	
63.51	RCH II	85,621									215,321	
63.60	FQHC										0	
84.00											0	
85.00											0	
86.00											0	
<b>NONREIMBURSABLE COST CENTERS</b>												
96.00	Gift, Flower, Coffee Shop & Canteen										1,321	291
97.00	Research										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	15,738									22,506	
100.01	Public Relations	9,024									42,993	51
100.02											0	
100.03											0	
100.04											0	
TOTAL		6,130,142	0	0	0	0	0	0	0	0	12,038,292	68,904
COST TO BE ALLOCATED		11,406	0	0	0	0	0	0	0	0	2,272,075	627,220
UNIT COST MULTIPLIER - SCH 8		0.001861	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.188737	9.102804



Provider Name:  
SUTTER AMADOR HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 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 (GROSS CHARGES)	SOC SERV (TIME SPENT)	STAT	
	8.00 (Adj)	9.00 (Adj)	10.00 (Adj)	11.00 (Adj)	12.00 (Adj)	13.00 (Adj)	14.00 (Adj)	15.00 (Adj)	16.00 (Adj)	17.00 (Adj)	18.00 (Adj)	19.00 (Adj)	
<b>ANCILLARY COST CENTERS</b>													
37.00	Operating Room	5,723	5,662	500	1,370		9,139			7,129,454			
38.00	Recovery Room												
39.00	Delivery Room and Labor Room	1,340			353		4,610			167,090			
40.00	Anesthesiology												
41.00	Radiology - Diagnostic	9,107	3,775	600	1,819		6			2,155,466			
41.01	Ultrasound	313			186					909,721			
41.02	MRI	953			93					1,708,733			
41.03	CT Scan	550			119					3,765,075			
43.01	Nuclear Medicine	1,053			233		789			991,701			
44.00	Laboratory	4,040		100	2,503					5,289,351			
44.01	Pathological Lab												
46.00	Whole Blood												
47.00	Blood Storing and Processing				121					81,815			
48.00	Intravenous Therapy												
49.00	Respiratory Therapy	1,068	1,887		676					996,775			
50.00	Physical Therapy	2,105			644		642			616,853			
51.00	Occupational Therapy												
52.00	Speech Pathology												
53.00	Electrocardiology	100			60					471,441			
54.00	Electroencephalography												
55.00	Medical Supplies Charged to Patients							815,635		1,903,210			
56.00	Drugs Charged to Patients								449,048	5,935,854			
57.00	Renal Dialysis												
58.00	ASC (Non-Distinct Part)												
59.00	Short Stay Unit	2,198			340		3,981			577,163			
59.01													
59.02													
59.03													
60.00	Clinic	3,812		1,100	2,457		9,278			1,326,496			
60.01	Diabetes Clinic	811			238		1,547			48,374			
61.00	Emergency	4,446	3,775	1,200	2,076		23,554			3,522,860			
62.00	Observation Beds												
63.50	RHC				511		1,955	1,034	201	175,873			
63.51	RCH II				518		1,883	572		166,664			
63.60	FQHC												
84.00													
85.00													
86.00													
<b>NONREIMBURSABLE COST CENTERS</b>													
96.00	Gift, Flower, Coffee Shop & Canteen	291											
97.00	Research												
98.00	Physicians' Private Office												
99.00	Nonpaid Workers												
99.01													
99.02													
99.03													
99.04													
99.05													
100.00	Fundraising				92								
100.01	Public Relations	51			63			17					
100.02													
100.03													
100.04													
	<b>TOTAL</b>	68,904	37,748	5,350	6,234	22,383	0	129,073	817,258	449,249	45,265,155	1,001	0
	<b>COST TO BE ALLOCATED</b>	0	50,994	347,242	175,359	338,640	0	291,534	35,271	503,173	198,235	61,111	0
	<b>UNIT COST MULTIPLIER - SCH 8</b>	0.000000	1.350918	64.904996	28.129460	15.129324	0.000000	2.258674	0.043157	1.120031	0.004379	61.050437	0.000000

Provider Name:  
SUTTER AMADOR HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 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:  
DECEMBER 31, 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	488,900	3,213	492,113
4.00	New Cap Rel Costs-Movable Equipment	94,849	(15,969)	78,880
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	(32,109)	32,801	692
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	2,264,805	(100,424)	2,164,381
7.00	Maintenance and Repairs	386,688	0	386,688
8.00	Operation of Plant		0	0
9.00	Laundry and Linen Service	42,898	0	42,898
10.00	Housekeeping	270,316	0	270,316
11.00	Dietary	125,257	0	125,257
12.00	Cafeteria	244,482	0	244,482
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	223,567	0	223,567
15.00	Central Services & Supply	7,987	0	7,987
16.00	Pharmacy	400,652	0	400,652
17.00	Medical Records and Library	155,287	(9,106)	146,181
18.00	Social Service	37,394	0	37,394
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	1,500,993	0	1,500,993
26.00	Intensive Care Unit	559,227	0	559,227
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	157,792	0	157,792
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:  
DECEMBER 31, 2009

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	<b>ANCILLARY COST CENTERS</b>			
37.00	Operating Room	\$ 756,033	\$ (836)	\$ 755,197
38.00	Recovery Room		0	0
39.00	Delivery Room and Labor Room	126,065	0	126,065
40.00	Anesthesiology		0	0
41.00	Radiology - Diagnostic	765,166	0	765,166
41.01	Ultrasound	183,369	0	183,369
41.02	MRI	174,236	0	174,236
41.03	CT Scan	103,697	0	103,697
43.01	Nuclear Medicine	127,518	0	127,518
44.00	Laboratory	895,177	(13,352)	881,825
44.01	Pathological Lab		0	0
46.00	Whole Blood		0	0
47.00	Blood Storing and Processing	170,666	0	170,666
48.00	Intravenous Therapy		0	0
49.00	Respiratory Therapy	235,913	0	235,913
50.00	Physical Therapy	177,731	0	177,731
51.00	Occupational Therapy		0	0
52.00	Speech Pathology		0	0
53.00	Electrocardiology	26,193	0	26,193
54.00	Electroencephalography		0	0
55.00	Medical Supplies Charged to Patients	815,635	0	815,635
56.00	Drugs Charged to Patients	449,049	0	449,049
57.00	Renal Dialysis		0	0
58.00	ASC (Non-Distinct Part)		0	0
59.00	Short Stay Unit	158,385	0	158,385
59.01			0	0
59.02			0	0
59.03			0	0
60.00	Clinic	662,831	265,013	927,844
60.01	Diabetes Clinic	69,264	0	69,264
61.00	Emergency	828,624	0	828,624
62.00	Observation Beds		0	0
63.50	RHC	214,106	0	214,106
63.51	RCH II	215,162	0	215,162
63.60	FQHC		0	0
84.00			0	0
85.00			0	0
86.00			0	0
	<b>SUBTOTAL</b>	\$ 14,083,805	\$ 161,340	\$ 14,245,145
	<b>NONREIMBURSABLE COST CENTERS</b>			
96.00	Gift, Flower, Coffee Shop & Canteen		0	0
97.00	Research		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	22,477	0	22,477
100.01	Public Relations	42,745	0	42,745
100.02			0	0
100.03			0	0
100.04			0	0
100.99	<b>SUBTOTAL</b>	\$ 65,222	\$ 0	\$ 65,222
101	<b>TOTAL</b>	\$ 14,149,027	\$ 161,340	\$ 14,310,367

(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	(836)	(836)										
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											
43.01 Nuclear Medicine	0											
44.00 Laboratory	(13,352)		(13,352)									
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											
59.01	0											
59.02	0											
59.03	0											
60.00 Clinic	265,013				265,013							
60.01 Diabetes Clinic	0											
61.00 Emergency	0											
62.00 Observation Beds	0											
63.50 RHC	0											
63.51 RCH II	0											
63.60 FQHC	0											
84.00	0											
85.00	0											
86.00	0											
<b>NONREIMBURSABLE COST CENTERS</b>												
96.00 Gift, Flower, Coffee Shop & Canteen	0											
97.00 Research	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	0											
100.01 Public Relations	0											
100.02	0											
100.03	0											
100.04	0											
101.00 TOTAL	<u>\$161,340</u>	<u>0</u>	<u>(97,006)</u>	<u>(6,667)</u>	<u>265,013</u>	<u>0</u>						





Provider Name							Fiscal Period		Provider NPI		Adjustments
SUTTER AMADOR HOSPITAL							OCTOBER 1, 2009 THROUGH DECEMBER 31, 2009		1447494323		10
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>MEMORANDUM ADJUSTMENT</u></b>											
1	1	E-3	III	XIX	50.00	1	AB 5 Cost Reduction	\$82,776	(\$2,994)	\$79,782	
							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 et seq. and are incorporated in Noncontract Schedule 1, Line 4. W&I Code, Sections 14105.19 and 14166.245				

Provider Name							Fiscal Period		Provider NPI		Adjustments
SUTTER AMADOR HOSPITAL							OCTOBER 1, 2009 THROUGH DECEMBER 31, 2009		1447494323		10
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>RECLASSIFICATION OF REPORTED COSTS</u></b>											
2	10A	A			5.00	7	Employee Benefits	(\$32,109)	\$32,560	\$451 *	
	10A	A			6.00	7	Administrative and General	2,264,805	(31,724)	2,233,081 *	
	10A	A			37.00	7	Operating Room	756,033	(836)	755,197	
To reverse reported reclassifications of employee benefit expenses for proper cost determination. 42 CFR 413.5, 413.20, and 413.24 CMS Pub. 15-1, Sections 2300, 2304, 2306, 2307, and 2806 CMS Pub. 15-2, Section 2408											

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
SUTTER AMADOR HOSPITAL							OCTOBER 1, 2009 THROUGH DECEMBER 31, 2009		1447494323		10
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 COSTS</b>											
3	10A	A			3.00	7	New Cap Rel Costs-Bldg & Fixtures	\$488,900	(\$7,392)	\$481,508 *	
	10A	A			4.00	7	New Cap Rel Costs-Movable Equipment	94,849	(18,162)	76,687 *	
	10A	A			5.00	7	Employee Benefits	451	241	692	
	10A	A			6.00	7	Administrative and General	* 2,233,081	(58,341)	2,174,740 *	
	10A	A			44.00	7	Laboratory	895,177	(13,352)	881,825	
							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				
4	10A	A			3.00	7	New Cap Rel Costs-Bldg & Fixtures	* \$481,508	\$10,605	\$492,113	
	10A	A			4.00	7	New Cap Rel Costs-Movable Equipment	* 76,687	2,193	78,880	
	10A	A			6.00	7	Administrative and General	* 2,174,740	(10,359)	2,164,381	
	10A	A			17.00	7	Medical Records and Library	155,287	(9,106)	146,181	
							To reconcile reported home office costs to agree with the Sutter Health Sacramento Sierra Region Appeal Recomputation Home Office of the Audit Report for fiscal period ended December 31, 2009. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304				
5	10A	A			60.00	7	Clinic	\$662,831	\$265,013	\$927,844	
							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							OCTOBER 1, 2009 THROUGH DECEMBER 31, 2009	1447494323	10	
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	242	11	253 *
	4A	D-1	II	XIX	42.00	4	Medi-Cal Days - Nursery	118	9	127 *
7	6	D-4		XIX	37.00	2	Medi-Cal Ancillary Charges - Operating Room	\$458,215	(\$29,819)	\$428,396
	6	D-4		XIX	39.00	2	Medi-Cal Ancillary Charges - Delivery Room and Labor Room	2,524	(1,368)	1,156
	6	D-4		XIX	41.00	2	Medi-Cal Ancillary Charges - Radiology - Diagnostic	24,288	(8,240)	16,048
	6	D-4		XIX	41.01	2	Medi-Cal Ancillary Charges - Ultrasound	5,450	1,351	6,801
	6	D-4		XIX	41.03	2	Medi-Cal Ancillary Charges - CT Scan	70,917	(3,930)	66,987
	6	D-4		XIX	43.01	2	Medi-Cal Ancillary Charges - Nuclear Medicine	0	6,280	6,280
	6	D-4		XIX	44.00	2	Medi-Cal Ancillary Charges - Laboratory	155,948	(19,515)	136,433
	6	D-4		XIX	47.00	2	Medi-Cal Ancillary Charges - Blood Storing and Processing	7,463	2,740	10,203
	6	D-4		XIX	49.00	2	Medi-Cal Ancillary Charges - Respiratory Therapy	72,446	13,769	86,215
	6	D-4		XIX	50.00	2	Medi-Cal Ancillary Charges - Physical Therapy	18,999	(14,674)	4,325
	6	D-4		XIX	53.00	2	Medi-Cal Ancillary Charges - Electrocardiology	23,575	(2,720)	20,855
	6	D-4		XIX	55.00	2	Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients	103,292	43,519	146,811
	6	D-4		XIX	56.00	2	Medi-Cal Ancillary Charges - Drugs Charged to Patients	379,384	(67,146)	312,238
	6	D-4		XIX	59.00	2	Medi-Cal Ancillary Charges - Short Stay	10,889	(10,889)	0
	6	D-4		XIX	60.00	2	Medi-Cal Ancillary Charges - Clinic	800	(800)	0
	6	D-4		XIX	61.00	2	Medi-Cal Ancillary Charges - Emergency	38,560	(6,407)	32,153
	6	D-4		XIX	62.00	2	Medi-Cal Ancillary Charges - Observation Beds (non-Distinct Part)	24,973	(24,973)	0
	6	D-4		XIX	101.00	2	Medi-Cal Ancillary Charges - Total	1,400,666	(122,822)	1,277,844
8	2	E-3	III	XIX	10.00	1	Medi-Cal Routine Service Charges	\$939,231	\$38,552	\$977,783
	2	E-3	III	XIX	11.00	1	Medi-Cal Ancillary Service Charges	1,400,666	(122,822)	1,277,844
9	1	E-3	III	XIX	57.00	1	Medi-Cal Interim Payments	\$847,593	(\$86,655)	\$760,938

-Continued on next page-

Provider Name							Fiscal Period	Provider NPI	Adjustments		
SUTTER AMADOR HOSPITAL							OCTOBER 1, 2009 THROUGH DECEMBER 31, 2009	1447494323	10		
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>											
-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: October 1, 2009 through December 11, 2012                      Service Period: October 1, 2009 through December 31, 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>											
10	4	D-1	I	XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics	*	253.00	(16.25)	236.75
	4A	D-1	II	XIX	42.00	4	Medi-Cal Days - Nursery	*	127.00	(3.25)	123.75
	4A	D-1	II	XIX	43.00	4	Medi-Cal Days - Intensive Care Unit		20.00	(1.00)	19.00
<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>											
*Balance carried forward from prior/to subsequent adjustments											