

**REPORT
ON THE
COST REPORT REVIEW**

**SUTTER AUBURN FAITH HOSPITAL
AUBURN, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1194774299**

**FISCAL PERIOD ENDED
DECEMBER 31, 2008**

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

**Section Chief: Steven Gary
Audit Supervisor: Delia Valencia
Auditor: Sharon Quan**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR
GOVERNOR

April 2, 2012

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

SUTTER AUBURN FAITH HOSPITAL
NATIONAL PROVIDER IDENTIFIER (NPI) 1194774299
FISCAL PERIOD ENDED DECEMBER 31, 2008

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

In our opinion, the audited settlement for the fiscal period due the State in the amount of \$218,397 presented in the Summary of Findings represents a proper determination in accordance with the reimbursement principles of applicable programs.

This audit report includes the:

1. Summary of Findings
2. Computation of Medi-Cal 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 fiscal intermediary. Instructions regarding payment will be included with the Statement of Account Status.

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

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

John Melton, Chief
Office of Administrative Appeals and Hearings
1029 J Street, Suite 200
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 95899-7413

Courier (UPS, FedEx, etc.)

Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
1501 Capitol Avenue, Suite 71.5001
Sacramento, CA 95814-5005
(916) 440-7700

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

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

Original Signed By

Steven Gary, Chief
Audits Section—Sacramento
Financial Audits Branch

Certified

SUMMARY OF FINDINGS

Provider Name:
Sutter Auburn Faith Hospital

Fiscal Period Ended:
DECEMBER 31, 2008

	SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1) Provider No. 1194774299		
Reported	\$ (20,999)	
Net Change	\$ (197,398)	
Audited Amount Due Provider (State)	\$ (218,397)	
2. Subprovider I (SCHEDULE 1-1) Provider No.		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
3. Subprovider II (SCHEDULE 1-2) Provider No.		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
4. Medi-Cal Contract Cost (CONTRACT SCH 1) Provider No.		
Reported		\$ 0
Net Change		\$ 0
Audited Cost		\$ 0
Audited Amount Due Provider (State)	\$ 0	
5. Distinct Part Nursing Facility (DPNF SCH 1) Provider No.		
Reported		\$ 0.00
Net Change		\$ 0.00
Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)	\$ 0	
6. Distinct Part Nursing Facility (DPNF SCH 1-1) Provider No.		
Reported		\$ 0.00
Net Change		\$ 0.00
Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)	\$ 0	
7. Adult Subacute (ADULT SUBACUTE SCH 1) Provider No.		
Reported		\$ 0.00
Net Change		\$ 0.00
Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)	\$ 0	
8. Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7)	\$ (218,397)	
9. Total Medi-Cal Cost		\$ 0

SUMMARY OF FINDINGS

Provider Name:
Sutter Auburn Faith Hospital

Fiscal Period Ended:
DECEMBER 31, 2008

		SETTLEMENT	COST
10. Subacute (SUBACUTE SCH 1-1) Provider No.	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
11. Rural Health Clinic (RHC SCH 1) Provider No.	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
12. Rural Health Clinic (RHC 95-210 SCH 1) Provider No.	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
13. Rural Health Clinic (RHC 95-210 SCH 1-1) Provider No.	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
14. County Medical Services Program (CMSP SCH 1) Provider No.	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
15. Transitional Care (TC SCH 1) Provider No.	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
16. Total Other Settlement Due Provider - (Lines 10 through 15)		\$ 0	
17. Total Combined Audited Settlement Due Provider (State/CMSP/RHC) - (Line 8 + Line 16)		\$ (218,397)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
Sutter Auburn Faith Hospital

Fiscal Period Ended:
DECEMBER 31, 2008

Provider No.
1194774299

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ 5,110,081	\$ 5,307,574
2. Excess Reasonable Cost Over Charges (Schedule 2)	\$	\$ 0
3. Medi-Cal Inpatient Hospital Based Physician Services	\$ 0	N/A
4.	\$ 0	\$ 0
5. TOTAL COST-Reimbursable to Provider (Lines 1 through 4)	\$ 5,110,081	\$ 5,307,574
6. Interim Payments (Adj 15)	\$ (4,900,859)	\$ (5,276,363)
7. Balance Due Provider (State)	\$ 209,222	\$ 31,211
8. Duplicate Payments (Adj)	\$ 0	\$ 0
9. AB 5 and AB 1183 Reductions (Adj A)	\$ (230,221)	\$ (249,608)
10.	\$ 0	\$ 0
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ (20,999)	\$ (218,397)
	(To Summary of Findings)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT
AB 5 and AB 1183 - SUMMARY OF REDUCTIONSProvider Name:
Sutter Auburn Faith HospitalFiscal Period Ended:
December 31, 2010Provider No.
1194774299

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>249,608</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 02/23/10 (SCHEDULE A-6)	<u>0</u>
7. Total Noncontract AB 5 AND AB 1183 Reductions	\$ <u><u>249,608</u></u> (To Schedule 1, Line 9)

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT
AB 5 - 10% REDUCTION TO SERVICES FROM JULY 1, 2008 THROUGH APRIL 12, 2011 - HFPAs<3 HOSPITALS

Provider Name:
Sutter Auburn Faith Hospital

Fiscal Period Ended:
December 31, 2010

Provider No.
1194774299

Audited Medi-Cal Cost Per Day

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$ <u>5,327,308</u>
2. Less: Medi-Cal Administrative Day Cost (Schedule 4A, Lines 28 and 31)	<u>318</u>
3. Less: Medi-Cal Administrative Ancillary Cost (Schedule A-7)	<u>103</u>
4. Total Medi-Cal Cost of Covered Services Subject to Reductions (Line 1 - Lines 2 and 3)	\$ <u><u>5,326,887</u></u>
5. Total Audited Medi-Cal Days (Schedules 4, 4A and 4B, excludes Administrative Days)	<u><u>2,375.25</u></u>
6. Audited Medi-Cal Cost Per Day (Line 4 / Line 5)	\$ <u><u>2,242.66</u></u>

AB 5 - 10 % Cost Reduction For Services From 07/01/08 Through 04/12/11

7. Audited Medi-Cal Days of Service from 07/01/08 Through 04/12/11 (excludes Administrative Days)	<u>1,113</u>
8. Audited Medi-Cal Cost Per Day For 07/01/08 Through 04/12/11 (Line 6 * Line 7)	\$ <u>2,496,085</u>
9. AB 5 - 10% Cost Reduction for 07/01/08 Through 04/12/11 (Line 8 * 10%)	\$ <u><u>249,608</u></u> (To Schedule A, Line 4)

COMPUTATION OF LESSER OF
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:
Sutter Auburn Faith HospitalFiscal Period Ended:
DECEMBER 31, 2008Provider No.
1194774299

REPORTED

AUDITED

REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3)	\$ <u>5,127,637</u>	\$ <u>5,327,308</u>
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CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj 14)	\$ <u>5,598,379</u>	\$ <u>6,151,620</u>
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3. Inpatient Ancillary Service Charges (Adj 14)	\$ <u>10,524,871</u>	\$ <u>10,524,871</u>
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4. Total Charges - Medi-Cal Inpatient Services	\$ <u>16,123,250</u>	\$ <u>16,676,491</u>
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5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ <u>10,995,613</u>	\$ <u>11,349,183</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 Auburn Faith HospitalFiscal Period Ended:
DECEMBER 31, 2008Provider No.
1194774299

	<u>REPORTED</u>	<u>AUDITED</u>
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ <u>2,709,673</u>	\$ <u>2,793,701</u>
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ <u>2,417,964</u>	\$ <u>2,533,607</u>
3. Medi-Cal Inpatient Hospital Based Physician for Intern and Resident Services (Sch)	\$ <u>0</u>	\$ <u>0</u>
4.	\$ <u>0</u>	\$ <u>0</u>
5.	\$ <u>0</u>	\$ <u>0</u>
6. SUBTOTAL (Sum of Lines 1 through 5)	\$ <u>5,127,637</u>	\$ <u>5,327,308</u>
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	\$ (See Schedule 1)	\$ <u>0</u>
8. SUBTOTAL	\$ <u>5,127,637</u>	\$ <u>5,327,308</u> (To Schedule 2)
9. Coinsurance (Adj 15)	\$ <u>(17,556)</u>	\$ <u>(15,629)</u>
10. Patient and Third Party Liability (Adj 15)	\$ <u>0</u>	\$ <u>(4,105)</u>
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ <u>5,110,081</u>	\$ <u>5,307,574</u> (To Schedule 1)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
Sutter Auburn Faith HospitalFiscal Period Ended:
DECEMBER 31, 2008Provider No.
1194774299

GENERAL SERVICE UNIT NET OF SWING-BED COSTS

INPATIENT DAYS

	REPORTED	AUDITED
1. Total Inpatient Days (include private & swing-bed) (Adj)	15,519	15,519
2. Inpatient Days (include private, exclude swing-bed)	15,519	15,519
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj)	15,519	15,519
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 11, 16)	1,617	1,727.25

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)	\$ 17,076,290	\$ 16,639,825
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)	\$ 17,076,290	\$ 16,639,825

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 6,111,856	\$ 6,111,856
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 2.793961	\$ 2.722549
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)	\$ 0.00	\$ 0.00
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)	\$ 17,076,290	\$ 16,639,825

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 1,100.35	\$ 1,072.22
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 1,779,266	\$ 1,851,992
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 638,698	\$ 681,615
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 2,417,964	\$ 2,533,607

(To Schedule 3)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
Sutter Auburn Faith HospitalFiscal Period Ended:
DECEMBER 31, 2008Provider No.
1194774299

	REPORTED	AUDITED
SPECIAL CARE AND/OR NURSERY UNITS		
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 387,970	\$ 380,716
2. Total Inpatient Days (Adj)	886	886
3. Average Per Diem Cost	\$ 437.89	\$ 429.70
4. Medi-Cal Inpatient Days (Adj 11)	458	467
5. Cost Applicable to Medi-Cal	\$ 200,554	\$ 200,670
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 3,940,572	\$ 3,845,015
7. Total Inpatient Days (Adj)	1,448	1,448
8. Average Per Diem Cost	\$ 2,721.39	\$ 2,655.40
9. Medi-Cal Inpatient Days (Adj 11, 16)	161	181
10. Cost Applicable to Medi-Cal	\$ 438,144	\$ 480,627
CORONARY CARE UNIT		
11. Total Inpatient Routine Cost (Sch 8, Line 27, Col 27)	\$ 0	\$ 0
12. Total Inpatient Days (Adj)	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Adj)	0	0
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0
NEONATAL INTENSIVE CARE UNIT		
16. Total Inpatient Routine Cost (Sch 8, Line 28, Col 27)	\$ 0	\$ 0
17. Total Inpatient Days (Adj)	0	0
18. Average Per Diem Cost	\$ 0.00	\$ 0.00
19. Medi-Cal Inpatient Days (Adj)	0	0
20. Cost Applicable to Medi-Cal	\$ 0	\$ 0
SURGICAL INTENSIVE CARE UNIT		
21. Total Inpatient Routine Cost (Sch 8, Line 29, Col 27)	\$ 0	\$ 0
22. Total Inpatient Days (Adj)	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Adj)	0	0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
ADMINISTRATIVE DAYS		
26. Per Diem Rate (Adj 12)	\$ 0.00	\$ 318.19
27. Medi-Cal Inpatient Days (Adj 12)	0	1
28. Cost Applicable to Medi-Cal	\$ 0	\$ 318
ADMINISTRATIVE DAYS		
29. Per Diem Rate (Adj)	\$ 0.00	\$ 0.00
30. Medi-Cal Inpatient Days (Adj)	0	0
31. Cost Applicable to Medi-Cal	\$ 0	\$ 0
32. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,28,31)	\$ 638,698	\$ 681,615

(To Schedule 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
Sutter Auburn Faith Hospital

Fiscal Period Ended:
DECEMBER 31, 2008

Provider No.
1194774299

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

(To Schedule 4)

COMPUTATION OF PROFESSIONAL
COMPONENT OF HOSPITAL BASED
PHYSICIAN'S REMUNERATION

Provider Name:
Sutter Auburn Faith Hospital

Fiscal Period Ended:
DECEMBER 31, 2008

Provider No.
1194774299

	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	\$ 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
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		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)

STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.1

Provider Name:
Sutter Auburn Faith Hospital

Fiscal Period Ended:
DECEMBER 31, 2008

	TRIAL BALANCE EXPENSES	ALLOC COST 4.08	EMPLOYEE BENEFITS 5.00	ALLOC COST 6.01	ALLOC COST 6.02	ALLOC COST 6.03	ALLOC COST 6.04	ALLOC COST 6.05	ALLOC COST 6.06	ALLOC COST 6.07	ALLOC COST 6.08	ACCUMULATE COST	ADMINISTRATIVE & GENERAL 6.00
ANCILLARY COST CENTERS													
37.00	Operating Room	0	1,053,494	0	0	0	0	0	0	0	0	5,222,491	970,949
38.00	Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00	Delivery Room and Labor Room	0	456,239	0	0	0	0	0	0	0	0	1,930,124	358,843
40.00	Anesthesiology	0	1,064	0	0	0	0	0	0	0	0	35,218	6,548
41.00	Radiology - Diagnostic	0	225,131	0	0	0	0	0	0	0	0	2,358,768	438,535
41.01	CAT SCAN	0	168,097	0	0	0	0	0	0	0	0	1,161,617	215,964
41.02	Magnetic Resonance Imaging	0	1,516	0	0	0	0	0	0	0	0	120,475	22,398
41.03	Women's Imaging Center	0	53,827	0	0	0	0	0	0	0	0	334,358	62,163
41.04	Ultrasound	0	166,890	0	0	0	0	0	0	0	0	890,900	165,633
43.00	Radioisotope	0	276,996	0	0	0	0	0	0	0	0	3,533,508	656,939
44.00	Laboratory	0	389,287	0	0	0	0	0	0	0	0	2,249,775	418,271
46.00	Whole Blood	0	0	0	0	0	0	0	0	0	0	0	0
47.00	Blood Storing, Processing and Trans.	0	178	0	0	0	0	0	0	0	0	593,894	110,415
48.00	Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00	Respiratory Therapy	0	272,611	0	0	0	0	0	0	0	0	1,310,047	243,560
50.00	Physical Therapy	0	237,115	0	0	0	0	0	0	0	0	1,059,169	196,918
51.00	Occupational Therapy	0	22,117	0	0	0	0	0	0	0	0	117,189	21,787
52.00	Speech Pathology	0	53,892	0	0	0	0	0	0	0	0	239,068	44,447
53.00	Electrocardiography	0	61,066	0	0	0	0	0	0	0	0	303,843	56,490
54.00	Electroencephalography	0	14,292	0	0	0	0	0	0	0	0	87,219	16,215
55.00	Medical Supplies Charged to Patients	0	583	0	0	0	0	0	0	0	0	7,919,355	1,472,342
56.00	Drugs Charged to Patients	0	5,931	0	0	0	0	0	0	0	0	1,753,870	326,074
57.00	Renal Dialysis	0	132	0	0	0	0	0	0	0	0	121,965	22,675
58.00	ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
59.00	Cardiac Catheter	0	92,547	0	0	0	0	0	0	0	0	1,051,732	195,535
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	79,090	0	0	0	0	0	0	0	0	352,228	65,485
60.01	Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0	0
61.00	Emergency	0	941,490	0	0	0	0	0	0	0	0	4,387,248	815,664
62.00	Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
71.00	Home Health Agency	0	466,812	0	0	0	0	0	0	0	0	2,131,315	396,247
82.00		0	0	0	0	0	0	0	0	0	0	0	0
83.00		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
93.00	Hospice	0	354,036	0	0	0	0	0	0	0	0	2,217,191	412,213
NONREIMBURSABLE COST CENTER:													
96.00	Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	0	0	0	0
97.03	Foundation	0	38,094	0	0	0	0	0	0	0	0	1,179,904	219,364
100.00	Physician Recruitment	0	0	0	0	0	0	0	0	0	0	440,399	81,878
100.01	Mob I Auburn Sierra B	0	0	0	0	0	0	0	0	0	0	102,102	18,982
100.02	Mob II Cove	0	0	0	0	0	0	0	0	0	0	51,996	9,667
100.03	Spa OP Laboratory	0	58	0	0	0	0	0	0	0	0	1,433	266
100.04		0	0	0	0	0	0	0	0	0	0	0	0
100.05		0	0	0	0	0	0	0	0	0	0	0	0
100.06		0	0	0	0	0	0	0	0	0	0	0	0
100.07	Mob III Weiss	0	0	0	0	0	0	0	0	0	0	32,349	6,014
TOTAL		0	10,706,566	0	0	0	0	0	0	0	0	80,051,650	12,549,745

STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.2

Provider Name:
Sutter Auburn Faith Hospital

Fiscal Period Ended:
DECEMBER 31, 2008

TRIAL BALANCE EXPENSES	MAINT & REPAIRS 7.00	OPER PLANT 8.00	LAUNDRY & LINEN 9.00	HOUSEKEEP 10.00	DIETARY 11.00	CAFE 12.00	MAINT OF PERSONNEL 13.00	NURSING ADMIN 14.00	CENTRAL SERVICE & SUPPLY 15.00	PHARMACY 16.00	MEDICAL RECORDS & LIBRARY 17.00	SOCIAL SERVICE 18.00
ANCILLARY COST CENTERS												
37.00 Operating Room	0	232,519	50,624	179,995	0	106,280	0	207,998	0	0	275,971	0
38.00 Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00 Delivery Room and Labor Room	0	43,123	20,239	33,382	0	59,515	0	124,019	0	0	13,895	0
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	25,839	0
41.00 Radiology - Diagnostic	0	88,776	14,137	68,722	0	45,543	0	820	0	0	45,934	0
41.01 CAT SCAN	0	18,859	12,829	14,599	0	10,727	0	449	0	0	100,966	0
41.02 Magnetic Resonance Imaging	0	0	0	0	0	0	0	0	0	0	2,630	0
41.03 Women's Imaging Center	0	17,767	0	13,753	0	10,155	0	0	0	0	5,445	0
41.04 Ultrasound	0	13,167	0	10,193	0	10,842	0	1,516	0	0	30,036	0
43.00 Radioisotope	0	63,707	17,321	49,316	0	24,280	0	31,556	0	0	45,601	0
44.00 Laboratory	0	100,275	0	77,624	0	59,248	0	0	0	0	152,015	0
46.00 Whole Blood	0	0	0	0	0	0	0	0	0	0	0	0
47.00 Blood Storing, Processing and Trans.	0	4,830	0	3,739	0	0	0	0	0	0	5,259	0
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	0	29,007	275	22,455	0	34,129	0	0	0	0	51,908	0
50.00 Physical Therapy	0	17,335	445	13,419	0	32,564	0	17	0	0	32,529	0
51.00 Occupational Therapy	0	32,428	0	25,103	0	2,596	0	0	0	0	3,254	0
52.00 Speech Pathology	0	5,290	0	4,095	0	6,261	0	0	0	0	6,487	0
53.00 Electrocardiology	0	24,465	0	18,939	0	8,628	0	34	0	0	18,685	0
54.00 Electroencephalography	0	0	0	0	0	1,718	0	0	0	0	2,060	0
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	1,298,448	0	210,127	0
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	1,894,556	167,225	0
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	3,576	0
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
59.00 Cardiac Catheter	0	22,884	358	17,715	0	7,826	0	6,777	0	0	29,218	0
59.01	0	0	0	0	0	0	0	0	0	0	0	0
59.02	0	0	0	0	0	0	0	0	0	0	0	0
59.03	0	0	0	0	0	0	0	0	0	0	0	0
60.00 Clinic	0	19,118	774	14,799	0	9,811	0	15,576	0	0	5,448	0
60.01 Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0	0
61.00 Emergency	0	153,604	81,698	118,906	38,451	105,555	0	264,912	0	0	188,764	0
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
71.00 Home Health Agency	0	0	0	0	0	61,348	0	16,598	0	0	0	0
82.00	0	0	0	0	0	0	0	0	0	0	0	0
83.00	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
93.00 Hospice	0	0	0	0	0	52,987	0	14,554	0	0	0	0
NONREIMBURSABLE COST CENTER:												
96.00 Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	0	0	0	0
97.03 Foundation	0	41,053	0	31,779	0	10,880	0	0	1,333	0	0	0
100.00 Physician Recruitment	0	0	0	0	0	0	0	0	0	0	0	0
100.01 Mob I Auburn Sierra B	0	0	0	0	0	0	0	0	18	0	0	0
100.02 Mob II Cove	0	0	0	0	0	0	0	22	6	0	0	0
100.03 Spa OP Laboratory	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
100.05	0	0	0	0	0	0	0	0	0	0	0	0
100.06	0	0	0	0	0	0	0	0	0	0	0	0
100.07 Mob III Weiss	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	2,084,733	386,514	1,578,381	583,768	1,154,728	0	1,504,874	1,299,805	1,894,556	1,777,427	14,974

STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.3

Provider Name:
Sutter Auburn Faith Hospital

Fiscal Period Ended:
DECEMBER 31, 2008

TRIAL BALANCE EXPENSES	ALLOC COST 19.00	ALLOC COST 19.02	ALLOC COST 19.03	NON-PHYSICIAN ANESTH 20.00	NURSING SCHOOL 21.00	INT & RES SALARY & FRINGES 22.00	INT & RES PROGRAM 23.00	PARAMED EDUCAT 24.00	SUBTOTAL	POST STEP-DOWN ADJUSTMENT	TOTAL COST
ANCILLARY COST CENTERS											
37.00 Operating Room	0	0	0	0	0	0	0	0	7,246,826	0	7,246,826
38.00 Recovery Room	0	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	2,583,141	0	2,583,141
40.00 Anesthesiology	0	0	0	0	0	0	0	0	67,604	0	67,604
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	3,061,234	0	3,061,234
41.01 CAT SCAN	0	0	0	0	0	0	0	0	1,536,010	0	1,536,010
41.02 Magnetic Resonance Imaging	0	0	0	0	0	0	0	0	145,504	0	145,504
41.03 Women's Imaging Center	0	0	0	0	0	0	0	0	443,640	0	443,640
41.04 Ultrasound	0	0	0	0	0	0	0	0	1,122,286	0	1,122,286
43.00 Radioisotope	0	0	0	0	0	0	0	0	4,422,228	0	4,422,228
44.00 Laboratory	0	0	0	0	0	0	0	0	3,057,208	0	3,057,208
46.00 Whole Blood	0	0	0	0	0	0	0	0	0	0	0
47.00 Blood Storing, Processing and Trans.	0	0	0	0	0	0	0	0	718,137	0	718,137
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	0	0	0	0	0	0	0	0	1,691,380	0	1,691,380
50.00 Physical Therapy	0	0	0	0	0	0	0	0	1,352,397	0	1,352,397
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	202,358	0	202,358
52.00 Speech Pathology	0	0	0	0	0	0	0	0	305,646	0	305,646
53.00 Electrocardiology	0	0	0	0	0	0	0	0	431,083	0	431,083
54.00 Electroencephalography	0	0	0	0	0	0	0	0	107,213	0	107,213
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	10,900,272	0	10,900,272
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	4,141,725	0	4,141,725
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	148,216	0	148,216
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0
59.00 Cardiac Catheter	0	0	0	0	0	0	0	0	1,332,044	0	1,332,044
59.01	0	0	0	0	0	0	0	0	0	0	0
59.02	0	0	0	0	0	0	0	0	0	0	0
59.03	0	0	0	0	0	0	0	0	0	0	0
60.00 Clinic	0	0	0	0	0	0	0	0	483,239	0	483,239
60.01 Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0
61.00 Emergency	0	0	0	0	0	0	0	0	6,154,801	0	6,154,801
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0
71.00 Home Health Agency	0	0	0	0	0	0	0	0	2,605,508	0	2,605,508
82.00	0	0	0	0	0	0	0	0	0	0	0
83.00	0	0	0	0	0	0	0	0	0	0	0
84.00	0	0	0	0	0	0	0	0	0	0	0
85.00	0	0	0	0	0	0	0	0	0	0	0
93.00 Hospice	0	0	0	0	0	0	0	0	2,696,945	0	2,696,945
NONREIMBURSABLE COST CENTER:											
96.00 Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	0	0	0
97.03 Foundation	0	0	0	0	0	0	0	0	1,484,314	0	1,484,314
100.00 Physician Recruitment	0	0	0	0	0	0	0	0	522,277	0	522,277
100.01 Mob I Auburn Sierra B	0	0	0	0	0	0	0	0	121,084	0	121,084
100.02 Mob II Cove	0	0	0	0	0	0	0	0	61,681	0	61,681
100.03 Spa OP Laboratory	0	0	0	0	0	0	0	0	1,727	0	1,727
100.04	0	0	0	0	0	0	0	0	0	0	0
100.05	0	0	0	0	0	0	0	0	0	0	0
100.06	0	0	0	0	0	0	0	0	0	0	0
100.07 Mob III Weiss	0	0	0	0	0	0	0	0	38,363	0	38,363
TOTAL	0	0	0	0	0	0	0	0	80,051,650	0	80,051,650

STATE OF CALIFORNIA

STATISTICS FOR COST ALLOCATION (WS B-1)

SCHEDULE 9

Provider Name:
Sutter Auburn Faith Hospital

Fiscal Period Ended:
DECEMBER 31, 2008

	OLD BLDG & FIXTURES (SQ FT)	OLD MOVBLE EQUIP (SQ FT)	NEW BLDG & FIXTURES (SQ FT)	NEW MOVBLE EQUIP (\$\$ VALUE)	STAT	STAT	STAT	STAT	STAT	STAT	STAT	STAT
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
ANCILLARY COST CENTERS												
37.00			8,088	300,241								
38.00			1,500	45,590								
39.00			3,088	859,712								
40.00			656	1,737								
41.00			618	11,522								
41.01			458	8,090								
41.02			2,216	116,608								
41.03			3,488	64,236								
41.04												
43.00			168	3,008								
44.00			1,009	30,762								
46.00			603	3,003								
47.00			1,128	479								
48.00			184	5,493								
49.00			851	18,433								
50.00												
51.00												
52.00												
53.00												
54.00												
55.00												
56.00												
57.00												
58.00			796	384,814								
59.00												
59.01												
59.02												
59.03												
60.00			665									
60.01												
61.00			5,343	122,900								
62.00												
71.00												
82.00												
83.00												
84.00												
85.00												
93.00												
NONREIMBURSABLE COST CENTERS												
96.00			1,428	12,576								
97.03												
100.00												
100.01												
100.02												
100.03												
100.04												
100.05												
100.06												
100.07												
TOTAL												
	0	0	87,791	3,164,799	0	0	0	0	0	0	0	0
	0	0	1,809,411	4,152,276	0	0	0	0	0	0	0	0
	0.000000	0.000000	20.610438	1,312019	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
COST TO BE ALLOCATED												
UNIT COST MULTIPLIER - SCH 8												

Provider Name:
Sutter Auburn Faith Hospital

Fiscal Period Ended:
DECEMBER 31, 2008

	STAT	STAT	NONPHY ANESTH (ASG TIME)	NURSE SCHOOL (ASG TIME)	I&R-SAL & FRINGES (ASG TIME)	I&R-PRG COST (ASG TIME)	PARAMED EDUCAT (ASG TIME)
GENERAL SERVICE COST CENTERS							
1.00 Old Cap Rel Costs-Bldg & Fixtures	19.02 (Adj)	19.03 (Adj)	20.00 (Adj)	21.00 (Adj)	22.00 (Adj)	23.00 (Adj)	24.00 (Adj)
2.00 Old Cap Rel Costs-Movable Equipment	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
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							
INPATIENT ROUTINE COST CENTERS							
25.00 Adults & Pediatrics (Gen Routine)							
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 I							
36.02 Transitional Care Unit							

TRIAL BALANCE OF EXPENSES

Provider Name:
Sutter Auburn Faith Hospital

Fiscal Period Ended:
DECEMBER 31, 2008

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	GENERAL SERVICE COST CENTERS			
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	1,967,046	(157,635)	1,809,411
4.00	New Cap Rel Costs-Movable Equipment	4,369,938	(217,662)	4,152,276
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	11,451,722	(778,976)	10,672,746
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	10,893,136	(206,461)	10,686,675
7.00	Maintenance and Repairs		0	0
8.00	Operation of Plant	1,453,760	0	1,453,760
9.00	Laundry and Linen Service	289,930	0	289,930
10.00	Housekeeping	1,028,319	0	1,028,319
11.00	Dietary	323,858	(8,772)	315,086
12.00	Cafeteria	782,585	(230,693)	551,892
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	885,171	(1,000)	884,171
15.00	Central Services & Supply	525,473	0	525,473
16.00	Pharmacy	1,207,051	(298)	1,206,753
17.00	Medical Records and Library	1,046,000	(1,047)	1,044,953
18.00	Social Service	4,894	0	4,894
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
	INPATIENT ROUTINE COST CENTERS			
25.00	Adults & Pediatrics (Gen Routine)	8,567,616	0	8,567,616
26.00	Intensive Care Unit	2,078,541	0	2,078,541
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	215,174	0	215,174
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 Auburn Faith Hospital

Fiscal Period Ended:
DECEMBER 31, 2008

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
37.00	Operating Room	\$ 3,608,378	\$ 0	\$ 3,608,378
38.00	Recovery Room		0	0
39.00	Delivery Room and Labor Room	1,383,155	0	1,383,155
40.00	Anesthesiology	27,687	0	27,687
41.00	Radiology - Diagnostic	947,369	(5,335)	942,034
41.01	CAT SCAN	977,820	(100)	977,720
41.02	Magnetic Resonance Imaging	118,959	0	118,959
41.03	Women's Imaging Center	252,677	0	252,677
41.04	Ultrasound	703,956	0	703,956
43.00	Radioisotope	3,057,848	0	3,057,848
44.00	Laboratory	1,704,320	0	1,704,320
46.00	Whole Blood		0	0
47.00	Blood Storing, Processing and Trans.	586,307	0	586,307
48.00	Intravenous Therapy		0	0
49.00	Respiratory Therapy	976,279	0	976,279
50.00	Physical Therapy	805,686	0	805,686
51.00	Occupational Therapy	71,195	0	71,195
52.00	Speech Pathology	174,176	0	174,176
53.00	Electrocardiology	212,842	0	212,842
54.00	Electroencephalography	48,743	0	48,743
55.00	Medical Supplies Charged to Patients	7,923,358	(4,586)	7,918,772
56.00	Drugs Charged to Patients	1,830,600	(82,661)	1,747,939
57.00	Renal Dialysis	121,833	0	121,833
58.00	ASC (Non-Distinct Part)		0	0
59.00	Cardiac Catheter	437,896	0	437,896
59.01			0	0
59.02			0	0
59.03			0	0
60.00	Clinic	259,432	0	259,432
60.01	Other Clinic Services		0	0
61.00	Emergency	3,174,389	0	3,174,389
62.00	Observation Beds		0	0
71.00	Home Health Agency	1,664,503	0	1,664,503
82.00			0	0
83.00			0	0
84.00			0	0
85.00			0	0
93.00	Hospice	1,863,155	0	1,863,155
	SUBTOTAL	\$ 80,022,777	\$ (1,695,226)	\$ 78,327,551
	NONREIMBURSABLE COST CENTERS			
96.00	Gift, Flower, Coffee Shop & Canteen		0	0
97.03	Foundation	670,178	425,700	1,095,878
100.00	Physician Recruitment	366,455	73,944	440,399
100.01	Mob I Auburn Sierra B	102,102	0	102,102
100.02	Mob II Cove	51,996	0	51,996
100.03	Spa OP Laboratory	1,375	0	1,375
100.04			0	0
100.05			0	0
100.06			0	0
100.07	Mob III Weiss	32,349	0	32,349
			0	0
			0	0
			0	0
			0	0
100.99	SUBTOTAL	\$ 1,224,455	\$ 499,644	\$ 1,724,099
101	TOTAL	\$ 81,247,232	\$ (1,195,582)	\$ 80,051,650

(To Schedule 8)

Provider Name:
Sutter Auburn Faith Hospital

Fiscal Period Ended:
DECEMBER 31, 2008

	TOTAL ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
	(Page 1 & 2)	1	2	3	4	5	6	7	8	9	10								
GENERAL SERVICE COST CENTER																			
1.00 Old Cap Rel Costs-Bldg & Fixtures	\$0																		
2.00 Old Cap Rel Costs-Movable Equipment	0	(157,635)																	
3.00 New Cap Rel Costs-Bldg & Fixtures	(157,635)	(217,662)																	
4.00 New Cap Rel Costs-Movable Equipment	(217,662)																		
4.01	0																		
4.02	0																		
4.03	0																		
4.04	0																		
4.05	0																		
4.06	0																		
4.07	0																		
4.08	0																		
5.00 Employee Benefits	(778,976)			(778,976)															
6.01 Non-Patient Telephones	0																		
6.02 Data Processing	0																		
6.03 Purchasing/Receiving	0																		
6.04 Patient Admitting	0																		
6.05 Patient Business Office	0																		
6.06	0																		
6.07	0																		
6.08	0																		
6.00 Administrative and General	(206,461)	398,994	(135,648)	(23,362)		(443,976)	(2,469)												
7.00 Maintenance and Repairs	0																		
8.00 Operation of Plant	0																		
9.00 Laundry and Linen Service	0																		
10.00 Housekeeping	0																		
11.00 Dietary	(8,772)			(4,673)				(4,099)											
12.00 Cafeteria	(230,693)								(230,693)										
13.00 Maintenance of Personnel	0																		
14.00 Nursing Administration	(1,000)			(1,000)															
15.00 Central Services & Supply	0																		
16.00 Pharmacy	(298)			(298)															
17.00 Medical Records and Library	(1,047)			(1,047)															
18.00 Social Service	0																		
19.00	0																		
19.02	0																		
19.03	0																		
20.00	0																		
21.00 Nursing School	0																		
22.00 Intern & Res Service-Salary & Fringes	0																		
23.00 Intern & Res Other Program	0																		
24.00 Paramedical Ed Program	0																		
INPATIENT ROUTINE COST CENTERS																			
25.00 Adults & Pediatrics (Gen Routine)	0																		
26.00 Intensive Care Unit	0																		
27.00 Coronary Care Unit	0																		
28.00 Neonatal Intensive Care Unit	0																		
29.00 Surgical Intensive Care	0																		
30.00 Subprovider I	0																		
31.00 Subprovider II	0																		
32.00	0																		
33.00 Nursery	0																		
34.00 Medicare Certified Nursing Facility	0																		
35.00 Distinct Part Nursing Facility	0																		
36.00 Adult Subacute Care Unit	0																		
36.01 Subacute Care Unit I	0																		
36.02 Transitional Care Unit	0																		

	TOTAL ADJ (Page 1 & 2)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9	AUDIT ADJ 10	AUDIT ADJ	AUDIT ADJ
ANCILLARY COST CENTERS													
37.00 Operating Room	0												
38.00 Recovery Room	0												
39.00 Delivery Room and Labor Room	0												
40.00 Anesthesiology	0												
41.00 Radiology - Diagnostic	(5,335)			(5,335)									
41.01 CAT SCAN	(100)		(100)										
41.02 Magnetic Resonance Imaging	0												
41.03 Women's Imaging Center	0												
41.04 Ultrasound	0												
43.00 Radioisotope Laboratory	0												
44.00 Laboratory	0												
46.00 Whole Blood	0												
47.00 Blood Storing, Processing and Trans.	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	(4,586)		(4,586)										
56.00 Drugs Charged to Patients	(82,661)		(82,661)										
57.00 Renal Dialysis	0												
58.00 ASC (Non-Distinct Part)	0												
59.00 Cardiac Catheter	0												
59.01	0												
59.02	0												
59.03	0												
60.00 Clinic	0												
60.01 Other Clinic Services	0												
61.00 Emergency	0												
62.00 Observation Beds	0												
71.00 Home Health Agency	0												
82.00	0												
83.00	0												
84.00	0												
85.00	0												
93.00 Hospice	0												
NONREIMBURSABLE COST CENTERS													
96.00 Gift, Flower, Coffee Shop & Canteen	0												
97.03 Foundation	425,700									425,700			
100.00 Physician Recruitment	73,944										73,944		
100.01 Mob I Auburn Sierra B	0												
100.02 Mob II Cove	0												
100.03 Spa OP Laboratory	0												
100.04	0												
100.05	0												
100.06	0												
100.07 Mob III Weiss	0												
101.00 TOTAL	(\$1,195,582)	23,697	(222,995)	(35,715)	(778,976)	(443,976)	(2,469)	(4,099)	(230,693)	425,700	73,944	0	0

AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ			

GENERAL SERVICE COST CENTER
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
19.01
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

INPATIENT ROUTINE COST CENTERS
25.00 Adults & Pediatrics (Gen Routine)
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 I
36.02 Transitional Care Unit

Provider Name		Fiscal Period		Provider NPI		Adjustments		
SUTTER AUBURN FAITH HOSPITAL		JANUARY 1, 2008 THROUGH DECEMBER 31, 2008		1194774299		16		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
A	1	Not Reported				\$230,221	\$19,387	\$249,608
<p>AB 5 and AB 1183 Reductions</p> <p>The services provided to Medi-Cal inpatients in Noncontract acute hospitals are subject to various reimbursement limitations identified in AB 5 and/or AB 1183. These limitations are addressed in Noncontract Schedule A and are incorporated on Noncontract Schedule 1, Line 9. W&I Code, Section 14105.19 and 14166.245</p> <p><u>MEMORANDUM ADJUSTMENT</u></p>								

Provider Name		Fiscal Period		Provider NPI		Adjustments		
SUTTER AUBURN FAITH HOSPITAL		JANUARY 1, 2008 THROUGH DECEMBER 31, 2008		1194774299		16		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
ADJUSTMENTS TO REPORTED COSTS								
1	10A	A	3.00	7	New Cap Rel Costs-Bldg & Fixtures	\$1,967,046	(\$157,635)	\$1,809,411
	10A	A	4.00	7	New Cap Rel Costs-Movable Equipment	4,369,938	(217,662)	4,152,276
	10A	A	6.00	7	Administrative and General	10,893,136	398,994	11,292,130 *
To adjust reported Sutter Health Home Office cost to agree with the Sutter Health Home Office Audited Report for fiscal period ended December 31, 2008. 42 CFR 413.17 CMS Pub. 15-1, Sections 2150.2 and 2304								
2	10A	A	6.00	7	Administrative and General	* \$11,292,130	(\$135,648)	\$11,156,482 *
	10A	A	41.01	7	CAT SCAN	977,820	(100)	977,720
	10A	A	55.00	7	Medical Supplies Charged to Patients	7,923,358	(4,586)	7,918,772
	10A	A	56.00	7	Drugs Charged to Patients	1,830,600	(82,661)	1,747,939
To abate purchase discounts and allowances, and refunds of expenses to the related cost centers. 42 CFR 413.98 CMS Pub. 15-1, Section 2328								
3	10A	A	6.00	7	Administrative and General	* \$11,156,482	(\$23,362)	\$11,133,120 *
	10A	A	11.00	7	Dietary	323,858	(4,673)	319,185 *
	10A	A	14.00	7	Nursing Administration	885,171	(1,000)	884,171
	10A	A	16.00	7	Pharmacy	1,207,051	(298)	1,206,753
	10A	A	17.00	7	Medical Records and Library	1,046,000	(1,047)	1,044,953
	10A	A	41.00	7	Radiology - Diagnostic	947,369	(5,335)	942,034
To abate miscellaneous revenue against related costs. 42 CFR 413.5 and 413.9 CMS Pub. 15-1, Section 2328 CMS Pub. 15-2, Section 3613								

*Balance carried forward from prior/to subsequent adjustments

Provider Name		Fiscal Period		Provider NPI		Adjustments		
SUTTER AUBURN FAITH HOSPITAL		JANUARY 1, 2008 THROUGH DECEMBER 31, 2008		1194774299		16		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
ADJUSTMENTS TO REPORTED COSTS								
4	10A	A	5.00	7	Employee Benefits	\$11,451,722	(\$778,976)	\$10,672,746
					To reconcile the reported insurance expense to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			
	10A	A	6.00	7	Administrative and General	* \$11,133,120		
					To reconcile the reported home office expenses to agree with the provider's work paper. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		(\$443,976)	
6					To adjust home office costs to agree with the filed Home Office Cost Report. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304		(2,469)	\$10,686,675
7	10A	A	11.00	7	Dietary	\$319,185	(\$4,099)	\$315,086
					To abate vending machine income against the related costs. 42 CFR 413.5 and 413.9 CMS Pub. 15-1, Sections 2302.5 and 2328 CMS Pub. 15-2, Section 3613			
8	10A	A	12.00	7	Cafeteria	\$782,585	(\$230,693)	\$551,892
					To abate cafeteria revenue against the related cost. 42 CFR 413.9 CMS Pub. 15-1, Section 2328D CMS Pub. 15-2, Section 3613			

*Balance carried forward from prior/to subsequent adjustments

Provider Name		Fiscal Period		Provider NPI		Adjustments		
SUTTER AUBURN FAITH HOSPITAL		JANUARY 1, 2008 THROUGH DECEMBER 31, 2008		1194774299		16		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
ADJUSTMENTS TO REPORTED COSTS								
9	10A	A	97.03	7	Foundation	\$670,178	\$425,700	\$1,095,878
To reverse provider's elimination in order to include community benefit costs into the appropriate nonreimbursable cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, 2302.8, 2304, and 2328								
10	10A	A	100.00	7	Physician Recruitment	\$366,455	\$73,944	\$440,399
To reverse provider's elimination in order to include physician recruiting costs into the appropriate nonreimbursable cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, 2302.8, 2304, and 2328								

Provider Name		Fiscal Period		Provider NPI		Adjustments		
SUTTER AUBURN FAITH HOSPITAL		JANUARY 1, 2008 THROUGH DECEMBER 31, 2008		1194774299		16		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA								
11	4	D-1	I	XIX	9.00	1	1,617	1,747 *
	4A	D-1	II	XIX	42.00	4	458	467
	4A	D-1	II	XIX	43.00	4	161	187 *
12	4A	Not Reported					0	1
	4A	Not Reported					\$0	\$318.19
13	6	D-4	XIX	XIX	37.00	2	\$1,143,283	\$1,269,049
	6	D-4	XIX	XIX	39.00	2	779,564	791,148
	6	D-4	XIX	XIX	40.00	2	191,905	203,214
	6	D-4	XIX	XIX	41.00	2	168,495	185,660
	6	D-4	XIX	XIX	41.01	2	387,001	446,815
	6	D-4	XIX	XIX	41.02	2	32,514	41,997
	6	D-4	XIX	XIX	41.04	2	181,874	204,889
	6	D-4	XIX	XIX	43.00	2	53,416	61,507
	6	D-4	XIX	XIX	44.00	2	1,354,774	1,472,054
	6	D-4	XIX	XIX	47.00	2	29,474	33,179
	6	D-4	XIX	XIX	49.00	2	866,418	903,785
	6	D-4	XIX	XIX	50.00	2	350,290	216,232
	6	D-4	XIX	XIX	52.00	2	36,111	39,235
	6	D-4	XIX	XIX	53.00	2	45,385	48,744
	6	D-4	XIX	XIX	54.00	2	8,435	9,470
	6	D-4	XIX	XIX	55.00	2	1,172,937	1,264,715
	6	D-4	XIX	XIX	56.00	2	2,441,865	2,820,611
	6	D-4	XIX	XIX	59.00	2	84,871	92,464
	6	D-4	XIX	XIX	61.00	2	351,183	378,456
	6	D-4	XIX	XIX	101.00	2	9,721,443	10,524,871
14	2	E-3	III	XIX	10.00	1	\$5,598,379	\$6,151,620
	2	E-3	III	XIX	11.00	1	9,721,443	10,524,871

- Continued on next page -

*Balance carried forward from prior/to subsequent adjustments

Provider Name		Fiscal Period		Provider NPI		Adjustments		
SUTTER AUBURN FAITH HOSPITAL		JANUARY 1, 2008 THROUGH DECEMBER 31, 2008		1194774299		16		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
-Continued from previous page-								
15	3	E-3	III	XIX	33.00	1	\$0	\$4,105
	3	E-3	III	XIX	36.00	1	17,556	15,629
	1	E-3	III	XIX	57.00	1	4,900,859	5,276,363
<p>ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA</p> <p>To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary Payment Data: Report Date: March 23, 2011 Payment Period: January 1, 2008 through March 23, 2011 Service Period: January 1, 2008 through December 31, 2008 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Sections 51173, 51511, 51541, and 51542</p>								
16	4	D-1	I	XIX	9.00	1	1,747.00	1,727.25
4A	4A	D-1	II	XIX	43.00	4	187.00	181.00
<p>To eliminate Medi-Cal Routine days for billed Medi-Cal days by 25% and 50%, for claims submitted during the 7th through 9th month (RAD Code 475) and 10th through the 12th month (RAD Code 476) after the month of service, respectively. W&I Code, 14115</p>								

*Balance carried forward from prior/to subsequent adjustments