

**REPORT
ON THE
COST REPORT REVIEW**

**SUTTER LAKESIDE HOSPITAL
LAKEPORT, CALIFORNIA
PROVIDER NUMBER: ZZR00476F
NPI NUMBER: 1063407229**

**FISCAL PERIOD
JANUARY 1, 2008 THROUGH JUNE 16, 2008**

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

**Section Chief: Louise Wong
Audit Supervisor: Jesse Duran
Auditor: Maria Bernardez**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

October 31, 2011

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

PROVIDER: SUTTER LAKESIDE HOSPITAL
PROVIDER NUMBER: ZZR00476F
NPI NUMBER: 1063407229
FISCAL PERIOD JANUARY 1, 2008 THROUGH JUNE 16, 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 \$81,951 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 Audited Medi-Cal Reimbursement Settlement (NONCONTRACT Schedules)
3. Audit Adjustments Schedule

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

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

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

John Melton, Chief
Office of Administrative Appeals and Hearings
1029 J Street, Suite 200
MS 0017
Sacramento, CA 95814
(916) 322-5603

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

United States Postal Service (USPS)

Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
P.O. Box 997413
Sacramento, CA 95899-7413

Courier (UPS, FedEx, etc.)

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

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

If you have questions regarding this report, you may call the Audits Section—Richmond at (510) 620-3100.

Original Signed by

Louise Wong, Chief
Audits Section—Richmond
Financial Audits Branch

Certified

SUMMARY OF FINDINGS

Provider Name:
SUTTER LAKESIDE HOSPITAL

Fiscal Period:
JANUARY 1, 2008 THROUGH JUNE 16, 2008

		SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1) Provider No. ZZR00476F	Reported	\$ 160,057	
	Net Change	\$ (242,008)	
	Audited Amount Due Provider (State)	\$ (81,951)	
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)		\$ (81,951)	
9. Total Medi-Cal Cost			\$ 0

SUMMARY OF FINDINGS

Provider Name:
SUTTER LAKESIDE HOSPITAL

Fiscal Period:
JANUARY 1, 2008 THROUGH JUNE 16, 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)		\$ (81,951)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
SUTTER LAKESIDE HOSPITALFiscal Period:
JANUARY 1, 2008 THROUGH JUNE 16, 2008Provider No.
ZZR00476F

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ <u>2,198,724</u>	\$ <u>2,295,332</u>
2. Excess Reasonable Cost Over Charges (Schedule 2)	\$ <u>0</u>	\$ <u>0</u>
3. Medi-Cal Inpatient Hospital Based Physician Services	\$ <u>0</u>	\$ <u>N/A</u>
4.	\$ <u>0</u>	\$ <u>0</u>
5. TOTAL COST-Reimbursable to Provider (Lines 1 through 4)	\$ <u>2,198,724</u>	\$ <u>2,295,332</u>
6. Interim Payments (Adj 25)	\$ <u>(2,038,667)</u>	\$ <u>(2,377,283)</u>
7. Balance Due Provider (State)	\$ <u>160,057</u>	\$ <u>(81,951)</u>
8. Duplicate Payments	\$ <u>0</u>	\$ <u>0</u>
9.	\$ <u>0</u>	\$ <u>0</u>
10.	\$ <u>0</u>	\$ <u>0</u>
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ <u><u>160,057</u></u>	\$ <u><u>(81,951)</u></u>

(To Summary of Findings)

COMPUTATION OF LESSER OF
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:
SUTTER LAKESIDE HOSPITALFiscal Period:
JANUARY 1, 2008 THROUGH JUNE 16, 2008Provider No.
ZZR00476F

REPORTED

AUDITED

REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3) \$ 2,198,724 \$ 2,296,788

CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj 23) \$ 1,587,159 \$ 1,809,3463. Inpatient Ancillary Service Charges (Adj 23) \$ 3,266,810 \$ 3,881,8024. Total Charges - Medi-Cal Inpatient Services \$ 4,853,969 \$ 5,691,1485. Excess of Customary Charges Over Reasonable Cost
(Line 4 minus Line 1) * \$ 2,655,245 \$ 3,394,3606. 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 NET COSTS OF COVERED SERVICESProvider Name:
SUTTER LAKESIDE HOSPITALFiscal Period:
JANUARY 1, 2008 THROUGH JUNE 16, 2008Provider No.
ZZR00476F

	REPORTED	AUDITED
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ <u>1,156,724</u>	\$ <u>1,223,268</u>
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ <u>1,042,000</u>	\$ <u>1,079,204</u>
3. Medi-Cal Inpatient Hospital Based Physician for Intern and Resident Services (Sch)	\$ <u>0</u>	\$ <u>0</u>
4. Routine Services - Late Billing Cost Reduction (Adj 26)	\$ <u>0</u>	\$ <u>(5,684)</u>
5.	\$ <u>0</u>	\$ <u>0</u>
6. SUBTOTAL (Sum of Lines 1 through 5)	\$ <u>2,198,724</u>	\$ <u>2,296,788</u>
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	\$ <u>(See Schedule 1)</u>	\$ <u>0</u>
8. SUBTOTAL	\$ <u>2,198,724</u>	\$ <u>2,296,788</u> (To Schedule 2)
9. Coinsurance	\$ <u>0</u>	\$ <u>0</u>
10. Patient and Third Party Liability (Adj 24)	\$ <u>0</u>	\$ <u>(1,456)</u>
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ <u>2,198,724</u>	\$ <u>2,295,332</u> (To Schedule 1)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
SUTTER LAKESIDE HOSPITALFiscal Period:
JANUARY 1, 2008 THROUGH JUNE 16, 2008Provider No.
ZZR00476F

GENERAL SERVICE UNIT NET OF SWING-BED COSTS

REPORTED	AUDITED
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INPATIENT DAYS

1. Total Inpatient Days (include private & swing-bed) (Adj)	3,008	3,008
2. Inpatient Days (include private, exclude swing-bed)	2,791	2,791
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj)	2,791	2,791
5. Medicare NF Swing-Bed Days through Dec 31 (Adj)	217	217
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 21)	467	526

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)	\$ 4,202,010	\$ 3,841,210
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)	\$ 4,202,010	\$ 3,841,210

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 10,579,474	\$ 10,579,474
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 10,579,474	\$ 10,579,474
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 0.397185	\$ 0.363081
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)	\$ 3,790.57	\$ 3,790.57
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)	\$ 4,202,010	\$ 3,841,210

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 1,505.56	\$ 1,376.28
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 703,097	\$ 723,923
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 338,903	\$ 355,281
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 1,042,000	\$ 1,079,204

(To Schedule 3)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
SUTTER LAKESIDE HOSPITALFiscal Period:
JANUARY 1, 2008 THROUGH JUNE 16, 2008Provider No.
ZZR00476F

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 216,205	\$ 206,189
2. Total Inpatient Days (Adj)	207	207
3. Average Per Diem Cost	\$ 1,044.47	\$ 996.08
4. Medi-Cal Inpatient Days (Adj 21)	115	117
5. Cost Applicable to Medi-Cal	\$ 120,114	\$ 116,541
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 1,559,885	\$ 1,458,968
7. Total Inpatient Days (Adj)	385	385
8. Average Per Diem Cost	\$ 4,051.65	\$ 3,789.53
9. Medi-Cal Inpatient Days (Adj 21)	54	63
10. Cost Applicable to Medi-Cal	\$ 218,789	\$ 238,740
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)	\$ 0.00	\$ 0.00
27. Medi-Cal Inpatient Days (Adj)	0	0
28. Cost Applicable to Medi-Cal	\$ 0	\$ 0
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)	\$ 338,903	\$ 355,281

(To Schedule 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
SUTTER LAKESIDE HOSPITALFiscal Period:
JANUARY 1, 2008 THROUGH JUNE 16, 2008Provider No.
ZZR00476F

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

(To Schedule 4)

SCHEDULE OF MEDI-CAL ANCILLARY COSTS

Provider Name:
SUTTER LAKESIDE HOSPITAL

Fiscal Period:
JANUARY 1, 2008 THROUGH JUNE 16, 2008

Provider No:
ZZR00476F

ANCILLARY COST CENTERS		TOTAL ANCILLARY COST *	TOTAL ANCILLARY CHARGES (Adj 20)	RATIO COST TO CHARGES	MEDI-CAL CHARGES (From Schedule 6)	MEDI-CAL COST
37.00	Operating Room	\$ 2,866,639	\$ 8,498,280	0.337320	\$ 755,432	\$ 254,822
38.00	Recovery Room	0	0	0.000000	0	0
39.00	Delivery Room and Labor Room	1,391,767	1,418,654	0.981047	367,478	360,513
40.00	Anesthesiology	13,452	1,230,548	0.010932	87,400	955
41.00	Radiology - Diagnostic	1,048,507	4,111,285	0.255031	69,230	17,656
41.01	Ultrasound	200,413	1,523,010	0.131590	21,784	2,867
41.02	Computerized Axial Tomography Scanner	452,058	8,576,669	0.052708	229,234	12,082
41.03	Magnetic Resonance Imaging	259,836	2,011,532	0.129173	0	0
43.00	Radioisotope	160,876	587,626	0.273773	9,082	2,486
44.00	Laboratory	1,870,013	9,989,221	0.187203	476,096	89,127
44.01	Pathological Lab	0	0	0.000000	0	0
46.00	Whole Blood and Packed Red Blood	301,305	701,307	0.429634	17,450	7,497
47.00	Blood Storing and Processing	0	0	0.000000	0	0
48.00	Intravenous Therapy	0	0	0.000000	0	0
49.00	Respiratory Therapy	482,232	2,105,109	0.229077	264,863	60,674
50.00	Physical Therapy	346,974	916,056	0.378769	15,594	5,907
51.00	Occupational Therapy	79,497	98,055	0.810739	322	261
52.00	Speech Pathology	15,688	29,864	0.525313	3,765	1,978
53.00	Electrocardiology	286,624	1,948,787	0.147078	6,864	1,010
54.00	Electroencephalography	0	0	0.000000	0	0
55.00	Medical Supplies Charged to Patients	2,472,905	8,727,864	0.283335	484,285	137,215
56.00	Drugs Charged to Patients	1,629,103	8,132,371	0.200323	874,155	175,114
57.00	Renal Dialysis	53,834	76,560	0.703156	0	0
58.00	ASC (Non-Distinct Part)	0	0	0.000000	0	0
59.00	Cardiac Cath Lab	0	0	0.000000	0	0
59.01	Cardio Vas Lab	39,521	41,112	0.961290	27,361	26,302
59.02		0	0	0.000000	0	0
59.03		0	0	0.000000	0	0
60.00	Clinic	996,253	2,140,084	0.465521	0	0
61.00	Emergency	2,537,462	6,510,834	0.389729	171,407	66,802
62.00	Observation Beds	0	72,350	0.000000	0	0
63.51	Rural Health Clinic	692,027	710,855	0.973514	0	0
63.52	Rural Health Clinic 2	207,130	249,806	0.829165	0	0
63.60		0	0	0.000000	0	0
64.00		0	0	0.000000	0	0
65.00		0	0	0.000000	0	0
71.00	Home Health Agency	1,371,380	0	0.000000	0	0
86.00		0	0	0.000000	0	0
TOTAL		\$ 19,775,495	\$ 70,407,839		\$ 3,881,802	\$ 1,223,268

(To Schedule 3)

* From Schedule 8, Column 27

ADJUSTMENTS TO MEDI-CAL CHARGES

Provider Name:
SUTTER LAKESIDE HOSPITAL

Fiscal Period:
JANUARY 1, 2008 THROUGH JUNE 16, 2008

Provider No:
ZZR00476F

ANCILLARY CHARGES		REPORTED	ADJUSTMENTS (Adj 22)	AUDITED
37.00	Operating Room	\$ 771,993	\$ (16,561)	\$ 755,432
38.00	Recovery Room			0
39.00	Delivery Room and Labor Room	360,122	7,356	367,478
40.00	Anesthesiology	44,318	43,082	87,400
41.00	Radiology - Diagnostic	57,158	12,072	69,230
41.01	Ultrasound	20,505	1,279	21,784
41.02	Computerized Axial Tomography Scanner	190,655	38,579	229,234
41.03	Magnetic Resonance Imaging			0
43.00	Radioisotope	5,530	3,552	9,082
44.00	Laboratory	422,901	53,195	476,096
44.01	Pathological Lab			0
46.00	Whole Blood and Packed Red Blood	14,839	2,611	17,450
47.00	Blood Storing and Processing			0
48.00	Intravenous Therapy			0
49.00	Respiratory Therapy	258,197	6,666	264,863
50.00	Physical Therapy	11,238	4,356	15,594
51.00	Occupational Therapy	2,412	(2,090)	322
52.00	Speech Pathology	1,308	2,457	3,765
53.00	Electrocardiology	30,974	(24,110)	6,864
54.00	Electroencephalography			0
55.00	Medical Supplies Charged to Patients	151,511	332,774	484,285
56.00	Drugs Charged to Patients	759,450	114,705	874,155
57.00	Renal Dialysis			0
58.00	ASC (Non-Distinct Part)			0
59.00	Cardiac Cath Lab			0
59.01	Cardio Vas Lab	0	27,361	27,361
59.02				0
59.03				0
60.00	Clinic			0
61.00	Emergency	163,699	7,708	171,407
62.00	Observation Beds			0
63.51	Rural Health Clinic			0
63.52	Rural Health Clinic 2			0
63.60				0
64.00				0
65.00				0
71.00	Home Health Agency			0
86.00				0
TOTAL MEDI-CAL ANCILLARY CHARGES		\$ 3,266,810	\$ 614,992	\$ 3,881,802

COMPUTATION OF PROFESSIONAL
COMPONENT OF HOSPITAL BASED
PHYSICIAN'S REMUNERATION

Provider Name:
SUTTER LAKESIDE HOSPITAL

Fiscal Period:
JANUARY 1, 2008 THROUGH JUNE 16, 2008

Provider No:
ZZR00476F

	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
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
	TOTAL	\$ 0	\$ 0		\$ 0	\$ 0

(To Schedule 3)

Provider Name:

SUTTER LAKESIDE HOSPITAL

Fiscal Period:

JANUARY 1, 2008 THROUGH JUNE 16, 2008

	TRIAL BALANCE EXPENSES	NET EXP FOR COST ALLOC (From Sch 10)	OLD CAPITAL BLDG & FIXTURES 1.00	OLD MOVABLE EQUIP 2.00	NEW CAPITAL BLDG & FIXTURES 3.00	NEW MOVABLE EQUIP 4.00	ALLOC COST 4.01	ALLOC COST 4.02	ALLOC COST 4.03	ALLOC COST 4.04	ALLOC COST 4.05	ALLOC COST 4.06	ALLOC COST 4.07
GENERAL SERVICE COST CENTER													
1.00	Old Capital Related Costs - Building and Fixtures	0											
2.00	Old Capital Related Costs - Movable Equipment	0											
3.00	New Capital Related Costs - Building and Fixtures	853,557											
4.00	New Capital Related Costs - Movable Equipment	1,091,823											
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	2,070,129			27,541	35,229							
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	3,764,992			82,779	105,887							
7.00	Maintenance and Repairs	387,560			11,767	15,051							
8.00	Operation of Plant	388,783			24,173	30,921							
9.00	Laundry and Linen Service	118,502			2,692	3,443							
10.00	Housekeeping	430,688			10,714	13,705							
11.00	Dietary	113,369			20,512	26,238							
12.00	Cafeteria	307,021			11,121	14,225							
13.00	Maintenance of Personnel	0			0	0							
14.00	Nursing Administration	480,333			10,714	13,705							
15.00	Central Services and Supply	114,414			10,630	13,597							
16.00	Pharmacy	809,757			8,303	10,621							
17.00	Medical Records and Library	544,139			28,606	36,591							
18.00	Social Service	0			0	0							
19.00		0			0	0							
19.02		0			0	0							
19.03		0			0	0							
21.00	Nursing School	0			0	0							
21.01	Clinical Pastoral Education	0			0	0							
22.00	Intern and Res Service - Salary and Fringes	0			0	0							
23.00	Intern and Res - Other Program	0			0	0							
24.00	Paramedical Ed Program	0			0	0							
INPATIENT ROUTINE COST CENTERS													
25.00	Adults and Pediatrics	1,814,964			86,805	111,036							
26.00	Intensive Care Unit	879,911			22,959	29,368							
27.00	Coronary Care Unit	0			0	0							
28.00	Neonatal Intensive Care Unit	0			0	0							
29.00	Surgical Intensive Care	0			0	0							
31.00	Subprovider	0			0	0							
31.01	Subprovider 2 Psych	0			0	0							
32.00		0			0	0							
33.00	Nursery	122,724			5,198	6,649							
34.00	Medicare Certified Nursing Facility	0			0	0							
35.00	Distinct Part Nursing Facility	0			0	0							
36.00	Adult Subacute Care Unit	0			0	0							
36.01	Subacute Care Unit II	0			0	0							
36.02	Transitional Care Unit	0			0	0							

STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8

Provider Name:

SUTTER LAKESIDE HOSPITAL

Fiscal Period:
JANUARY 1, 2008 THROUGH JUNE 16, 2008

TRIAL BALANCE EXPENSES	NET EXP FOR COST ALLOC (From Sch 10) 0.00	OLD CAPITAL BLDG & FIXTURES 1.00	OLD MOVABLE EQUIP 2.00	NEW CAPITAL BLDG & FIXTURES 3.00	NEW MOVABLE EQUIP 4.00	ALLOC COST 4.01	ALLOC COST 4.02	ALLOC COST 4.03	ALLOC COST 4.04	ALLOC COST 4.05	ALLOC COST 4.06	ALLOC COST 4.07
ANCILLARY COST CENTERS												
37.00 Operating Room	1,559,769	0	0	76,319	97,623	0	0	0	0	0	0	0
38.00 Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00 Delivery Room and Labor Room	833,730	0	0	35,318	45,177	0	0	0	0	0	0	0
40.00 Anesthesiology	213	0	0	0	0	0	0	0	0	0	0	0
41.00 Radiology - Diagnostic	629,176	0	0	28,708	36,721	0	0	0	0	0	0	0
41.01 Ultrasound	122,934	0	0	2,154	2,755	0	0	0	0	0	0	0
41.02 Computerized Axial Tomography Scanner	254,885	0	0	5,270	6,741	0	0	0	0	0	0	0
41.03 Magnetic Resonance Imaging	148,309	0	0	11,503	14,715	0	0	0	0	0	0	0
43.00 Radioisotope	95,146	0	0	5,545	7,093	0	0	0	0	0	0	0
44.00 Laboratory	1,221,283	0	0	36,927	47,235	0	0	0	0	0	0	0
44.01 Pathological Lab	0	0	0	0	0	0	0	0	0	0	0	0
46.00 Whole Blood and Packed Red Blood	242,671	0	0	1,101	1,408	0	0	0	0	0	0	0
47.00 Blood Storing and Processing	0	0	0	0	0	0	0	0	0	0	0	0
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	300,762	0	0	6,108	7,813	0	0	0	0	0	0	0
50.00 Physical Therapy	213,439	0	0	3,625	4,637	0	0	0	0	0	0	0
51.00 Occupational Therapy	24,891	0	0	10,181	13,023	0	0	0	0	0	0	0
52.00 Speech Pathology	8,821	0	0	1,166	1,492	0	0	0	0	0	0	0
53.00 Electrocardiology	153,500	0	0	8,949	11,447	0	0	0	0	0	0	0
54.00 Electroencephalography	0	0	0	0	0	0	0	0	0	0	0	0
55.00 Medical Supplies Charged to Patients	1,889,336	0	0	0	0	0	0	0	0	0	0	0
56.00 Drugs Charged to Patients	439,376	0	0	0	0	0	0	0	0	0	0	0
57.00 Renal Dialysis	44,574	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 Cardiac Cath Lab	13	0	0	7,824	10,009	0	0	0	0	0	0	0
59.02 Cardio Vas Lab	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	655,299	0	0	17,378	22,229	0	0	0	0	0	0	0
61.00 Emergency	1,430,300	0	0	63,631	81,393	0	0	0	0	0	0	0
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
63.51 Rural Health Clinic	405,717	0	0	30,245	38,688	0	0	0	0	0	0	0
63.52 Rural Health Clinic 2	100,792	0	0	10,337	13,222	0	0	0	0	0	0	0
63.60	0	0	0	0	0	0	0	0	0	0	0	0
64.00	0	0	0	0	0	0	0	0	0	0	0	0
65.00	0	0	0	0	0	0	0	0	0	0	0	0
71.00 Home Health Agency	946,474	0	0	19,340	24,739	0	0	0	0	0	0	0
86.00	0	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTERS												
96.00 Gift, Flower, Coffee Shop and Canteen	0	0	0	2,225	2,846	0	0	0	0	0	0	0
97.00 Public Relations	416,237	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
99.06	0	0	0	0	0	0	0	0	0	0	0	0
100.00 Wellness Center	201,310	0	0	40,881	52,293	0	0	0	0	0	0	0
100.01 Health Alliance	176,461	0	0	26,153	33,454	0	0	0	0	0	0	0
100.02 Physician	0	0	0	38,153	48,804	0	0	0	0	0	0	0
100.03 Community Benefit	387,792	0	0	0	0	0	0	0	0	0	0	0
TOTAL	27,195,876	0	0	953,557	1,091,823	0	0	0	0	0	0	0

STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.1

Provider Name:
SUTTER LAKESIDE HOSPITAL

Fiscal Period:
JANUARY 1, 2008 THROUGH JUNE 16, 2008

TRIAL BALANCE EXPENSES	ALLOC COST 4.08	EMPLOYEE BENEFITS 5.00	ALLOC COST 6.01	ALLOC COST 6.02	ALLOC COST 6.03	ALLOC COST 6.04	ALLOC COST 6.05	ALLOC COST 6.06	ALLOC COST 6.07	ALLOC COST 6.08	ACCUMULATE COST	ADMINIS-TRATIVE & GENERAL 6.00
GENERAL SERVICE COST CENTER												
1.00 Old Capital Related Costs - Building and Fixtures												
2.00 Old Capital Related Costs - Movable Equipment												
3.00 New Capital Related Costs - Building and Fixtures												
4.00 New Capital Related 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		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										
6.09		0										
6.10		0										
6.11		0										
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6.90		0										
6.91		0										
6.92		0										
6.93		0										
6.94		0										
6.95		0										
6.96		0										
6.97		0										
6.98		0										
6.99		0										
7.00 Administrative and General		274,587									4,228,245	83,839
7.01 Maintenance and Repairs		41,034									455,411	81,716
8.00 Operation of Plant		0									443,878	23,912
9.00 Laundry and Linen Service		5,251									129,888	92,824
10.00 Housekeeping		49,108									504,215	32,151
11.00 Dietary		14,523									174,643	66,518
12.00 Cafeteria		28,956									361,322	101,311
13.00 Maintenance of Personnel		0									550,318	26,513
14.00 Nursing Administration		45,567									144,016	873,905
15.00 Central Services and Supply		5,375									873,905	160,882
16.00 Pharmacy		45,224									656,878	120,928
17.00 Medical Records and Library		47,542									0	0
18.00 Social Service		0									0	0
19.00		0									0	0
19.01		0									0	0
19.02		0									0	0
19.03		0									0	0
21.00 Nursing School		0									0	0
21.01 Clinical Pastoral Education		0									0	0
22.00 Intern and Res Service - Salary and Fringes		0									0	0
23.00 Intern and Res - Other Program		0									0	0
24.00 Paramedical Ed Program		0									0	0
INPATIENT ROUTINE COST CENTERS												
25.00 Adults and Pediatrics		308,294									2,321,099	427,305
26.00 Intensive Care Unit		117,850									1,050,087	193,317
27.00 Coronary Care Unit		0									0	0
28.00 Neonatal Intensive Care Unit		0									0	0
29.00 Surgical Intensive Care		0									0	0
31.00 Subprovider		0									0	0
31.01 Subprovider 2 Psych		0									0	0
32.00		0									0	0
32.01		0									0	0
33.00 Nursery		12,899									147	

STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.1

Provider Name:
SUTTER LAKESIDE HOSPITAL

Fiscal Period:
JANUARY 1, 2008 THROUGH JUNE 16, 2008

	ALLOC COST 4.08	EMPLOYEE BENEFITS 5.00	ALLOC COST 6.01	ALLOC COST 6.02	ALLOC COST 6.03	ALLOC COST 6.04	ALLOC COST 6.05	ALLOC COST 6.06	ALLOC COST 6.07	ALLOC COST 6.08	ACCUMULATE COST	ADMINIS-TRATIVE & GENERAL 6.00
ANCILLARY COST CENTERS												
37.00 Operating Room	0	209,471	0	0	0	0	0	0	0	0	1,943,181	357,732
38.00 Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00 Delivery Room and Labor Room	0	87,629	0	0	0	0	0	0	0	0	1,001,854	184,437
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	213	39
41.00 Radiology - Diagnostic	0	72,233	0	0	0	0	0	0	0	0	766,839	141,172
41.01 Ultrasound	0	18,744	0	0	0	0	0	0	0	0	146,586	26,986
41.02 Computerized Axial Tomography Scanner	0	20,553	0	0	0	0	0	0	0	0	287,449	52,918
41.03 Magnetic Resonance Imaging	0	8,950	0	0	0	0	0	0	0	0	183,477	33,777
43.00 Radioisotope	0	6,256	0	0	0	0	0	0	0	0	114,041	20,994
44.00 Laboratory	0	86,581	0	0	0	0	0	0	0	0	1,392,026	256,266
44.01 Pathological Lab	0	0	0	0	0	0	0	0	0	0	0	0
46.00 Whole Blood and Packed Red Blood	0	1,351	0	0	0	0	0	0	0	0	246,531	45,385
47.00 Blood Storing and Processing	0	0	0	0	0	0	0	0	0	0	0	0
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	0	43,854	0	0	0	0	0	0	0	0	358,536	66,005
50.00 Physical Therapy	0	33,112	0	0	0	0	0	0	0	0	254,813	46,910
51.00 Occupational Therapy	0	4,019	0	0	0	0	0	0	0	0	52,115	9,594
52.00 Speech Pathology	0	0	0	0	0	0	0	0	0	0	11,480	2,113
53.00 Electrocardiology	0	22,707	0	0	0	0	0	0	0	0	196,603	36,194
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	1,889,336	347,819
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	439,376	80,887
57.00 Renal Dialysis	0	128	0	0	0	0	0	0	0	0	44,702	8,229
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
59.00 Cardiac Cath Lab	0	0	0	0	0	0	0	0	0	0	0	0
59.01 Cardio Vas Lab	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	17,846	3,285
60.00 Clinic	0	101,064	0	0	0	0	0	0	0	0	795,969	146,535
61.00 Emergency	0	199,417	0	0	0	0	0	0	0	0	1,774,741	326,722
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
63.51 Rural Health Clinic	0	33,668	0	0	0	0	0	0	0	0	508,318	93,579
63.52 Rural Health Clinic 2	0	14,862	0	0	0	0	0	0	0	0	139,213	25,629
63.60	0	0	0	0	0	0	0	0	0	0	0	0
64.00	0	0	0	0	0	0	0	0	0	0	0	0
65.00	0	0	0	0	0	0	0	0	0	0	0	0
71.00 Home Health Agency	0	133,102	0	0	0	0	0	0	0	0	1,123,655	206,860
86.00	0	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTERS												
96.00 Gift, Flower, Coffee Shop and Canteen	0	0	0	0	0	0	0	0	0	0	5,072	934
97.00 Public Relations	0	14,565	0	0	0	0	0	0	0	0	430,802	79,309
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
99.06	0	0	0	0	0	0	0	0	0	0	0	0
100.00 Wellness Center	0	7,327	0	0	0	0	0	0	0	0	301,811	55,562
100.01 Health Alliance	0	2,213	0	0	0	0	0	0	0	0	238,281	43,867
100.02 Physician	0	0	0	0	0	0	0	0	0	0	86,957	16,008
100.03 Community Benefit	0	14,883	0	0	0	0	0	0	0	0	402,675	74,131
TOTAL	0	2,132,899	0	0	0	0	0	0	0	0	27,195,876	4,228,245

STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.2

Provider Name:
SUTTER LAKESIDE HOSPITAL

Fiscal Period:
JANUARY 1, 2008 THROUGH JUNE 16, 2008

TRIAL BALANCE EXPENSES

ANCILLARY COST CENTERS

	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
37.00 Operating Room	56,470	59,637	32,828	103,307	0	62,056	0	128,096	25,849	6,324	91,158	0
38.00 Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00 Delivery Room and Labor Room	26,133	27,598	8,549	50,969	0	22,443	0	54,566	0	0	15,217	0
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	13,200	0
41.00 Radiology - Diagnostic	21,242	22,433	4,652	18,690	0	27,561	0	0	621	1,197	44,100	0
41.01 Ultrasound	1,593	1,683	2,187	0	0	4,153	0	322	500	65	16,337	0
41.02 Computerized Axial Tomography Scanner	3,900	4,118	1,391	3,731	0	4,623	0	617	1,051	260	91,999	0
41.03 Magnetic Resonance Imaging	8,512	8,989	0	0	0	0	0	6	158	0	21,577	0
43.00 Radioisotope	4,103	4,333	970	6,606	0	2,031	0	0	143	1,351	6,303	0
44.00 Laboratory	20,679	21,839	0	30,568	0	38,715	0	0	2,332	437	107,151	0
44.01 Pathological Lab	0	0	0	0	0	0	0	0	0	0	0	0
46.00 Whole Blood and Packed Red Blood	814	860	0	0	0	146	0	0	13	33	7,523	0
47.00 Blood Storing and Processing	0	0	0	0	0	0	0	0	0	0	0	0
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	4,519	4,773	0	6,161	0	16,262	0	0	3,090	305	22,581	0
50.00 Physical Therapy	2,682	2,833	4,269	7,702	0	12,299	0	5,550	90	0	9,826	0
51.00 Occupational Therapy	7,533	7,956	0	0	0	1,247	0	0	0	0	1,052	0
52.00 Speech Pathology	863	912	0	0	0	0	0	0	0	0	320	0
53.00 Electrocardiology	6,622	6,993	2,550	7,462	0	8,668	0	367	234	28	20,904	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	142,129	0	93,621	0
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	1,021,607	87,233	0
57.00 Renal Dialysis	0	0	0	0	0	27	0	0	0	53	821	0
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
59.00 Cardiac Cath Lab	5,790	6,114	1,218	4,826	0	0	0	0	0	0	441	0
59.01 Cardio Vas Lab	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	12,858	13,579	0	0	0	0	0	0	2,456	1,900	22,956	0
61.00 Emergency	47,082	49,723	23,148	44,842	0	55,808	0	137,903	4,148	3,506	69,840	0
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
63.51 Rural Health Clinic	22,379	23,634	17,346	15,404	0	0	0	0	750	10,617	0	0
63.52 Rural Health Clinic 2	7,649	8,078	325	9,242	0	0	0	0	103	16,892	0	0
63.60	0	0	0	0	0	0	0	0	0	0	0	0
64.00	0	0	0	0	0	0	0	0	0	0	0	0
65.00	0	0	0	0	0	0	0	0	0	0	0	0
71.00 Home Health Agency	14,310	15,113	0	10,543	0	0	0	0	865	35	0	0
86.00	0	0	0	0	0	0	0	0	0	0	0	0

NONREIMBURSABLE COST CENTERS

96.00 Gift, Flower, Coffee Shop and Canteen	1,647	1,739	0	0	0	0	0	0	0	0	0	0
97.00 Public Relations	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
99.06	0	0	0	0	0	0	0	0	0	0	0	0
100.00 Wellness Center	30,249	31,946	0	12,734	0	0	0	0	0	0	0	0
100.01 Health Alliance	20,547	21,699	0	0	0	0	0	0	0	0	0	0
100.02 Physician	28,231	29,814	0	0	0	0	0	0	0	0	0	0
100.03 Community Benefit	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	539,251	546,946	157,895	613,338	243,374	468,701	0	680,082	191,418	1,073,353	856,222	0

STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.3

Provider Name:
SUTTER LAKESIDE HOSPITAL

Fiscal Period:
JANUARY 1, 2008 THROUGH JUNE 16, 2008

TRIAL BALANCE EXPENSES	ALLOC COST 19.00	ALLOC COST 19.02	ALLOC COST 19.03	NON- PHYSICIAN ANESTH 21.00	NURSING SCHOOL 21.01	INT & RES SALARY & FRINGES 22.00	INT & RES PROGRAM 23.00	PARAMED EDUCAT 24.00	POST		TOTAL COST
									SUBTOTAL	STEP-DOWN ADJUSTMENT	
ANCILLARY COST CENTERS											
37.00 Operating Room	0	0	0	0	0	0	0	0	2,866,639	0	2,866,639
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	1,391,767	0	1,391,767
40.00 Anesthesiology	0	0	0	0	0	0	0	0	13,452	0	13,452
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	1,048,507	0	1,048,507
41.01 Ultrasound	0	0	0	0	0	0	0	0	200,413	0	200,413
41.02 Computerized Axial Tomography Scanner	0	0	0	0	0	0	0	0	452,058	0	452,058
41.03 Magnetic Resonance Imaging	0	0	0	0	0	0	0	0	259,836	0	259,836
43.00 Radioisotope	0	0	0	0	0	0	0	0	160,876	0	160,876
44.00 Laboratory	0	0	0	0	0	0	0	0	1,870,013	0	1,870,013
44.01 Pathological Lab	0	0	0	0	0	0	0	0	0	0	0
46.00 Whole Blood and Packed Red Blood	0	0	0	0	0	0	0	0	301,305	0	301,305
47.00 Blood Storing and Processing	0	0	0	0	0	0	0	0	0	0	0
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	0	0	0	0	0	0	0	0	482,232	0	482,232
50.00 Physical Therapy	0	0	0	0	0	0	0	0	346,974	0	346,974
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	79,497	0	79,497
52.00 Speech Pathology	0	0	0	0	0	0	0	0	15,688	0	15,688
53.00 Electrocardiology	0	0	0	0	0	0	0	0	286,624	0	286,624
54.00 Electroencephalography	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	2,472,905	0	2,472,905
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	1,629,103	0	1,629,103
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	53,834	0	53,834
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0
59.00 Cardiac Cath Lab	0	0	0	0	0	0	0	0	0	0	0
59.01 Cardio Vas Lab	0	0	0	0	0	0	0	0	39,521	0	39,521
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	996,253	0	996,253
61.00 Emergency	0	0	0	0	0	0	0	0	2,537,462	0	2,537,462
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0
63.51 Rural Health Clinic	0	0	0	0	0	0	0	0	692,027	0	692,027
63.52 Rural Health Clinic 2	0	0	0	0	0	0	0	0	207,130	0	207,130
63.60	0	0	0	0	0	0	0	0	0	0	0
64.00	0	0	0	0	0	0	0	0	0	0	0
65.00	0	0	0	0	0	0	0	0	0	0	0
71.00 Home Health Agency	0	0	0	0	0	0	0	0	1,371,380	0	1,371,380
86.00	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTERS											
96.00 Gift, Flower, Coffee Shop and Canteen	0	0	0	0	0	0	0	0	9,391	0	9,391
97.00 Public Relations	0	0	0	0	0	0	0	0	510,111	0	510,111
98.00 Physicians' Private Office	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
99.01	0	0	0	0	0	0	0	0	0	0	0
99.02	0	0	0	0	0	0	0	0	0	0	0
99.03	0	0	0	0	0	0	0	0	0	0	0
99.04	0	0	0	0	0	0	0	0	0	0	0
99.05	0	0	0	0	0	0	0	0	0	0	0
99.06	0	0	0	0	0	0	0	0	0	0	0
100.00 Wellness Center	0	0	0	0	0	0	0	0	432,302	0	432,302
100.01 Health Alliance	0	0	0	0	0	0	0	0	324,393	0	324,393
100.02 Physician	0	0	0	0	0	0	0	0	161,010	0	161,010
100.03 Community Benefit	0	0	0	0	0	0	0	0	476,806	0	476,806
TOTAL	0	0	0	0	0	0	0	0	27,195,876	0	27,195,876

STATE OF CALIFORNIA

STATISTICS FOR COST ALLOCATION (WS B-1)

SCHEDULE 9.1

Provider Name:
SUTTER LAKESIDE HOSPITAL

Fiscal Period:
JANUARY 1, 2008 THROUGH JUNE 16, 2008

	EMP BENE (GROSS SALARIES) (Adjs 14, 15)	STAT	STAT	STAT	STAT	STAT	STAT	STAT	STAT	ADM & GEN (ACCCUM COST)	MAINT & REPAIRS (SQ.FT) 7.00 (Adjs 16, 17)	
GENERAL SERVICE COST CENTERS												
1.00	Old Capital Related Costs - Building and Fixtures											
2.00	Old Capital Related Costs - Movable Equipment											
3.00	New Capital Related Costs - Building and Fixtures											
4.00	New Capital Related 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	1,548,053								455,411		
7.00	Maintenance and Repairs	231,337								443,878	4,824	
8.00	Operation of Plant									129,888	450	
9.00	Laundry and Linen Service	29,602								504,215	1,791	
10.00	Housekeeping	276,861								174,643	3,429	
11.00	Dietary	81,877								361,322	1,859	
12.00	Cafeteria	163,247								0		
13.00	Maintenance of Personnel									550,318	1,791	
14.00	Nursing Administration	256,893								144,016	1,777	
15.00	Central Services and Supply	30,302								873,905	1,388	
16.00	Pharmacy	254,963								656,878	4,782	
17.00	Medical Records and Library	268,028								0		
18.00	Social Service									0		
19.00										0		
19.02										0		
19.03										0		
21.00	Nursing School									0		
21.01	Clinical Pastoral Education									0		
22.00	Intern and Res Service - Salary and Fringes									0		
23.00	Intern and Res - Other Program									0		
24.00	Paramedical Ed Program									0		
INPATIENT ROUTINE COST CENTERS												
25.00	Adults and Pediatrics	1,738,083								2,321,099	14,511	
26.00	Intensive Care Unit	664,406								1,050,087	3,838	
27.00	Coronary Care Unit									0		
28.00	Neonatal Intensive Care Unit									0		
29.00	Surgical Intensive Care									0		
31.00	Subprovider									0		
31.01	Subprovider 2 Psych									0		
32.00										0		
33.00	Nursery	72,721								147,471	869	
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 II									0		
36.02	Transitional Care Unit									0		

STATE OF CALIFORNIA

STATISTICS FOR COST ALLOCATION (WS B-1)

SCHEDULE 9.1

Provider Name:
SUTTER LAKESIDE HOSPITAL

Fiscal Period:
JANUARY 1, 2008 THROUGH JUNE 16, 2008

	EMP BENE (GROSS SALARIES) 5.00 (Adjs 14, 15)	STAT	STAT	STAT	STAT	STAT	STAT	STAT	STAT	ADM & GEN (ACCUM COST)	MAINT & REPAIRS (SQ FT) 7.00 (Adjs 16, 17)	
ANCILLARY COST CENTERS												
37.00	Operating Room	1,180,944								1,943,181	12,758	
38.00	Recovery Room									0		
39.00	Delivery Room and Labor Room	494,032								1,001,854	5,904	
40.00	Anesthesiology									213		
41.00	Radiology - Diagnostic	407,234								766,839	4,799	
41.01	Ultrasound	105,675								360		
41.02	Computerized Axial Tomography Scanner	115,872								287,449	881	
41.03	Magnetic Resonance Imaging	50,460								183,477	1,923	
43.00	Radiosotope	35,271								114,041	927	
44.00	Laboratory	488,121								1,392,026	4,672	
44.01	Pathological Lab									0		
46.00	Whole Blood and Packed Red Blood	7,618								246,531	184	
47.00	Blood Storing and Processing									0		
48.00	Intravenous Therapy									0		
49.00	Respiratory Therapy	247,238								358,536	1,021	
50.00	Physical Therapy	186,678								254,813	606	
51.00	Occupational Therapy	22,658								52,115	1,702	
52.00	Speech Pathology									11,480	195	
53.00	Electrocardiology	128,016								196,603	1,496	
54.00	Electroencephalography									0		
55.00	Medical Supplies Charged to Patients									1,889,336		
56.00	Drugs Charged to Patients									439,376		
57.00	Renal Dialysis	723								44,702		
58.00	ASC (Non-Distinct Part)									0		
59.00	Cardiac Cath Lab									0		
59.01	Cardio Vas Lab									17,846	1,308	
59.02										0		
59.03										0		
60.00	Clinic	569,771								795,969	2,905	
61.00	Emergency	1,124,262								1,774,741	10,637	
62.00	Observation Beds									0		
63.51	Rural Health Clinic	189,811								508,318	5,056	
63.52	Rural Health Clinic 2	83,788								139,213	1,728	
63.60										0		
64.00										0		
65.00	Home Health Agency	750,398								1,123,655	3,233	
66.00										0		
NONREIMBURSABLE COST CENTERS												
96.00	Gift, Flower, Coffee Shop and Canteen									5,072	372	
97.00	Public Relations	82,115								430,802		
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		
99.06										0		
100.00	Wellness Center	41,310								301,811	6,834	
100.01	Health Alliance	12,474								238,281	4,642	
100.02	Physician									86,957	6,378	
100.03	Community Benefit	83,907								402,675		
	TOTAL	12,024,749	0	0	0	0	0	0	0	22,967,631	121,830	
	COST TO BE ALLOCATED	2,132,899	0	0	0	0	0	0	0	4,228,245	539,251	
	UNIT COST MULTIPLIER - SCH 8	0.177376	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.184096	4.426256	

Provider Name:
SUTTER LAKESIDE HOSPITAL

Fiscal Period:
JANUARY 1, 2008 THROUGH JUNE 16, 2008

	OPER PLANT (SQ FT) (8.00) (Adj's 16, 17)	LAUNDRY & LINEN (LB LINDRY) 9.00	HOUSE-KEEPING (HR SERV) 10.00 (Adj's 12, 13)	DIETARY (MEALS SERVED) 11.00	CAFETERIA (PROD HOURS) 12.00	MAINT OF PERSONNEL (# HOUSED) 13.00	NURSING ADMIN (NURSE HR) 14.00	CENT SERV & SUPPLY (CST REQ) 15.00 (Adj 18)	PHARMACY (COSTS REQUIS) 16.00	MED REC (GROSS REVENUE) 17.00 (Adj 19)	SOC SERV (TIME SPENT) 18.00	STAT 19.00
GENERAL SERVICE COST CENTERS												
1.00												
2.00												
3.00												
4.00												
4.01												
4.02												
4.03												
4.04												
4.05												
4.06												
4.07												
4.08												
5.00												
6.01												
6.02												
6.03												
6.04												
6.05												
6.06												
6.07												
6.08												
6.00												
7.00												
8.00												
9.00												
10.00	450											
11.00	1,791											
12.00	3,429											
13.00	1,859			1,466								
14.00												
15.00	1,791											
16.00	1,777											
17.00	1,388											
18.00	4,782											
19.00												
19.02												
19.03												
21.00												
21.01												
22.00												
23.00												
24.00												
25.00												
26.00	14,511	53,057	6,172	24,261	45,191		43,053	73,369	3,210	7,185,834		
27.00	3,838	5,182	989	1,175	11,653		10,516	14,487	550	3,013,304		
28.00												
29.00												
31.00												
31.01												
32.00												
33.00												
34.00												
35.00												
36.00												
36.01												
36.02												
	869	2,254	219		1,335		1,248			247,797		

INPATIENT ROUTINE COST CENTERS

25.00	Adults and Pediatrics
26.00	Intensive Care Unit
27.00	Coronary Care Unit
28.00	Neonatal Intensive Care Unit
29.00	Surgical Intensive Care
31.00	Subprovider
31.01	Subprovider 2 Psych
32.00	Nursery
33.00	Medicare Certified Nursing Facility
34.00	Distinct Part Nursing Facility
35.00	Adult Subacute Care Unit
36.00	Subacute Care Unit II
36.01	Subacute Care Unit II
36.02	Transitional Care Unit

STATE OF CALIFORNIA

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

SCHEDULE 9.2

Provider Name:
SUTTER LAKESIDE HOSPITAL

Fiscal Period:
JANUARY 1, 2008 THROUGH JUNE 16, 2008

	OPER PLANT (SQ FT) (Adj's 16, 17)	LAUNDRY & LINEN (LB LNDRY) 9.00	HOUSE-KEEPING (HR SERV) (Adj's 12, 13)	DIETARY (MEALS SERVED) 11.00	CAFETERIA (PROD HOURS) 12.00	MAINT OF PERSONNEL (# HOUSED) 13.00	NURSING ADMIN (NURSE HR) 14.00	CENT SERV & SUPPLY (CST REQ) (Adj 18)	PHARMACY (COSTS REQUIS) 16.00	MED REC (GROSS REVENUE) (Adj 19)	SOC SERV (TIME SPENT) 18.00	STAT 19.00
ANCILLARY COST CENTERS												
37.00	12,758	33,967	3,018		25,087		19,919	343,615	2,720	8,498,280		
38.00							8,485			1,418,654		
39.00	5,904	8,846	1,489		9,073					4,111,285		
40.00	4,799	4,813	546		11,142		8,261		515	2,011,532		
41.01	360	2,263	1,679		1,679		50		28	8,576,669		
41.02	881	1,439	109		1,869		96		112	2,011,532		
41.03	1,923				1,350		1			587,626		
43.00	927	1,004	193		821		1895		581	9,989,221		
44.00	4,672		893		15,651		30,997		188	701,307		
44.01							174		14			
46.00	184				59					2,105,109		
47.00					6,574		863		131	916,056		
48.00					4,972		1,194			98,055		
49.00	1,021	4,417	180		504					29,864		
50.00	606		225							8,727,864		
51.00	1,702				3,504		57		12	8,132,371		
52.00	195	2,638	218						23	76,560		
53.00	1,496											
54.00												
55.00												
56.00												
57.00												
58.00												
59.00	1,308	1,260	141									
59.01												
59.02												
59.03												
60.00	2,905											
61.00	10,637	23,951	1,310		22,561		21,444		817	2,140,084		
62.00									1,508	6,510,834		
63.51	5,056	17,948	450									
63.52	1,728	336	270									
64.00												
65.00												
71.00	3,233		308									
NONREIMBURSABLE COST CENTERS												
96.00												
97.00	372											
98.00												
99.00												
99.01												
99.02												
99.03												
99.04												
99.05												
99.06												
100.00	6,834		372									
100.01	4,642											
100.02	6,378											
100.03												
TOTAL	117,006	163,375	17,918	26,902	189,479	0	105,753	2,544,540	461,631	79,821,763	0	0
COST TO BE ALLOCATED	546,946	157,895	613,338	243,374	468,701	0	680,082	191,418	1,073,353	856,222	0	0
UNIT COST MULTIPLIER - SCH 8	4,674511	0,966458	34,230275	9,046699	2,473631	0.000000	6,430849	0,075227	2,325131	0,010727	0.000000	0.000000

Provider Name:

SUTTER LAKESIDE HOSPITAL

Fiscal Period:

JANUARY 1, 2008 THROUGH JUNE 16, 2008

	STAT	STAT	NONPHY ANESTH (ASG TIME)	NURSE SCHOOL (ASG TIME)	I&R-SAL & FRINGES (ASG TIME)	I&R-PRG COST (ASG TIME)	PARAMED EDUCAT (ASG TIME)
	19.02	19.03	21.00	21.01	22.00	23.00	24.00
GENERAL SERVICE COST CENTERS							
1.00							
2.00							
3.00							
4.00							
4.01							
4.02							
4.03							
4.04							
4.05							
4.06							
4.07							
4.08							
5.00							
6.01							
6.02							
6.03							
6.04							
6.05							
6.06							
6.07							
6.08							
6.00							
7.00							
8.00							
9.00							
10.00							
11.00							
12.00							
13.00							
14.00							
15.00							
16.00							
17.00							
18.00							
19.00							
19.02							
19.03							
21.00							
21.01							
22.00							
23.00							
24.00							
INPATIENT ROUTINE COST CENTERS							
25.00							
26.00							
27.00							
28.00							
29.00							
31.00							
31.01							
32.00							
33.00							
34.00							
35.00							
36.00							
36.01							
36.02							

TRIAL BALANCE OF EXPENSES

Provider Name:
SUTTER LAKESIDE HOSPITAL

Fiscal Period:
JANUARY 1, 2008 THROUGH JUNE 16, 2008

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	GENERAL SERVICE COST CENTERS			
1.00	Old Capital Related Costs - Building and Fixtures	\$	\$ 0	\$ 0
2.00	Old Capital Related Costs - Movable Equipment		0	0
3.00	New Capital Related Costs - Building and Fixtures	717,927	135,630	853,557
4.00	New Capital Related Costs - Movable Equipment	1,327,340	(235,517)	1,091,823
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	2,002,751	67,378	2,070,129
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	4,564,643	(799,651)	3,764,992
7.00	Maintenance and Repairs	396,810	(9,250)	387,560
8.00	Operation of Plant	388,783	0	388,783
9.00	Laundry and Linen Service	119,714	(1,212)	118,502
10.00	Housekeeping	444,113	(13,425)	430,688
11.00	Dietary	125,304	(11,935)	113,369
12.00	Cafeteria	307,021	0	307,021
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	491,694	(11,361)	480,333
15.00	Central Services and Supply	334,530	(220,116)	114,414
16.00	Pharmacy	820,383	(10,626)	809,757
17.00	Medical Records and Library	556,426	(12,287)	544,139
18.00	Social Service		0	0
19.00			0	0
19.02			0	0
19.03			0	0
21.00	Nursing School		0	0
21.01	Clinical Pastoral Education		0	0
22.00	Intern and Res Service - Salary and Fringes		0	0
23.00	Intern and Res - Other Program		0	0
24.00	Paramedical Ed Program		0	0
	INPATIENT ROUTINE COST CENTERS			
25.00	Adults and Pediatrics	1,928,158	(113,194)	1,814,964
26.00	Intensive Care Unit	908,756	(28,845)	879,911
27.00	Coronary Care Unit		0	0
28.00	Neonatal Intensive Care Unit		0	0
29.00	Surgical Intensive Care		0	0
31.00	Subprovider		0	0
31.01	Subprovider 2 Psych		0	0
32.00			0	0
33.00	Nursery	122,724	0	122,724
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 LAKESIDE HOSPITAL

Fiscal Period:
JANUARY 1, 2008 THROUGH JUNE 16, 2008

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
37.00	Operating Room	\$ 1,777,630	\$ (217,861)	\$ 1,559,769
38.00	Recovery Room		0	0
39.00	Delivery Room and Labor Room	833,730	0	833,730
40.00	Anesthesiology	213	0	213
41.00	Radiology - Diagnostic	646,713	(17,537)	629,176
41.01	Ultrasound	126,853	(3,919)	122,934
41.02	Computerized Axial Tomography Scanner	258,966	(4,081)	254,885
41.03	Magnetic Resonance Imaging	150,732	(2,423)	148,309
43.00	Radioisotope	96,766	(1,620)	95,146
44.00	Laboratory	1,244,495	(23,212)	1,221,283
44.01	Pathological Lab		0	0
46.00	Whole Blood and Packed Red Blood	243,129	(458)	242,671
47.00	Blood Storing and Processing		0	0
48.00	Intravenous Therapy		0	0
49.00	Respiratory Therapy	326,443	(25,681)	300,762
50.00	Physical Therapy	221,908	(8,469)	213,439
51.00	Occupational Therapy	25,872	(981)	24,891
52.00	Speech Pathology	8,821	0	8,821
53.00	Electrocardiology	158,939	(5,439)	153,500
54.00	Electroencephalography		0	0
55.00	Medical Supplies Charged to Patients	1,475,297	414,039	1,889,336
56.00	Drugs Charged to Patients	439,376	0	439,376
57.00	Renal Dialysis	44,607	(33)	44,574
58.00	ASC (Non-Distinct Part)		0	0
59.00	Cardiac Cath Lab		0	0
59.01	Cardio Vas Lab	13	0	13
59.02			0	0
59.03			0	0
60.00	Clinic	678,763	(23,464)	655,299
61.00	Emergency	1,481,167	(50,867)	1,430,300
62.00	Observation Beds		0	0
63.51	Rural Health Clinic	414,702	(8,985)	405,717
63.52	Rural Health Clinic 2	104,600	(3,808)	100,792
63.60			0	0
64.00			0	0
65.00			0	0
71.00	Home Health Agency	980,382	(33,908)	946,474
86.00			0	0
	SUBTOTAL	\$ 27,297,194	\$ (1,283,118)	\$ 26,014,076
	NONREIMBURSABLE COST CENTERS			
96.00	Gift, Flower, Coffee Shop and Canteen		0	0
97.00	Public Relations	0	416,237	416,237
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
99.06			0	0
100.00	Wellness Center	201,310	0	201,310
100.01	Health Alliance	177,084	(623)	176,461
100.02	Physician		0	0
100.03	Community Benefit	0	387,792	387,792
100.99	SUBTOTAL	\$ 378,394	\$ 803,406	\$ 1,181,800
101	TOTAL	\$ 27,675,588	\$ (479,712)	\$ 27,195,876

(To Schedule 8)

STATE OF CALIFORNIA

Provider Name:
SUTTER LAKESIDE HOSPITAL

ADJUSTMENTS TO REPORTED COSTS

SCHEDULE 10A

Page 1

Fiscal Period:
JANUARY 1, 2008 THROUGH JUNE 16, 2008

	TOTAL ADJ (Page 1)	1	2	3	4	5	6	7	8	9	10	11	AUDIT ADJ
ANCILLARY COST CENTERS													
37.00 Operating Room	(217,861)	(169,975)											(47,886)
38.00 Recovery Room	0												
39.00 Delivery Room and Labor Room	0												
40.00 Anesthesiology	(17,537)												(17,537)
41.00 Radiology - Diagnostic	(3,919)												(3,919)
41.01 Ultrasound	(4,081)												(4,081)
41.02 Computerized Axial Tomography Scanner	(2,423)												(2,423)
41.03 Magnetic Resonance Imaging	(1,620)												(1,620)
43.00 Radioisotope	(23,212)	(289)											(22,923)
44.00 Laboratory	0												
44.01 Pathological Lab	(458)												(458)
46.00 Whole Blood and Packed Red Blood	0												
47.00 Blood Storing and Processing	0												
48.00 Intravenous Therapy	0												
49.00 Respiratory Therapy	(25,681)	(14,409)											(11,272)
50.00 Physical Therapy	(8,469)												(8,469)
51.00 Occupational Therapy	(981)												(981)
52.00 Speech Pathology	0												
53.00 Electrocardiology	(5,439)												(5,439)
54.00 Electroencephalography	0												
55.00 Medical Supplies Charged to Patients	414,039	414,039											
56.00 Drugs Charged to Patients	0												
57.00 Renal Dialysis	(33)												(33)
58.00 ASC (Non-Distinct Part)	0												
59.00 Cardiac Cath Lab	0												
59.01 Cardio Vas Lab	0												
59.02	0												
59.03	0												
60.00 Clinic	(23,464)	(1,737)											(21,727)
61.00 Emergency	(50,867)	(1,991)											(48,876)
62.00 Observation Beds	0												
63.51 Rural Health Clinic	(8,985)	(95)											(8,890)
63.52 Rural Health Clinic 2	(3,808)	(13)											(3,795)
63.60	0												
64.00	0												
65.00	0												
71.00 Home Health Agency	(33,908)												(33,908)
86.00	0												
NONREIMBURSABLE COST CENTERS													
96.00 Gift, Flower, Coffee Shop and Canteen	0												
97.00 Public Relations	416,237	416,237											
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												
99.06	0												
100.00 Wellness Center	0												
100.01 Health Alliance	(623)												(623)
100.02 Physician	0												
100.03 Community Benefit	387,792	387,792											
101.00 TOTAL	(\$479,712)	0	0	0	0	(139,584)	414,737	213,335	114,043	16,437	(570,161)	(528,519)	0

(To Sch 10)

Provider Name		Fiscal Period		Provider Number		Adjustments	
SUTTER LAKESIDE HOSPITAL		JANUARY 1, 2008 THROUGH JUNE 16, 2008		ZZR00476F		26	
Adj. No.	Audit Report	Report References			As Reported	Increase (Decrease)	As Adjusted
		Work Sheet	Part	Title			
Line	Col.	Explanation of Audit Adjustments					
RECLASSIFICATIONS OF REPORTED COSTS							
1	10A	A	15.00	7	\$334,530	(\$218,676)	\$115,854 *
	10A	A	25.00	7	1,928,158	(6,829)	1,921,329 *
	10A	A	26.00	7	908,756	(25)	908,731 *
	10A	A	37.00	7	1,777,630	(169,975)	1,607,655 *
	10A	A	44.00	7	1,244,495	(289)	1,244,206 *
	10A	A	49.00	7	326,443	(14,409)	312,034 *
	10A	A	60.00	7	678,763	(1,737)	677,026 *
	10A	A	61.00	7	1,481,167	(1,991)	1,479,176 *
	10A	A	63.51	7	414,702	(95)	414,607 *
	10A	A	63.52	7	104,600	(13)	104,587 *
	10A	A	55.00	7	1,475,297	414,039	1,889,336
Central Services and Supply Adults and Pediatrics Intensive Care Unit Operating Room Laboratory Respiratory Therapy Clinic Emergency Rural Health Clinic Rural Health Clinic 2 Medical Supplies Charged to Patients To adjust the provider's reclassification of Central Services and Supplies to Medical Supplies Charged to Patients, to agree with the provider's general ledger. CMS Pub. 15-1, Sections 2300, 2304, and 2306							
2	10A	A	6.00	7	\$4,564,643	(\$3,194)	\$4,561,449 *
	10A	A	3.00	7	717,927	(7)	717,920 *
	10A	A	4.00	7	1,327,340	3,201	1,330,541 *
Administrative and General New Capital Related Costs - Building and Fixtures New Capital Related Costs - Movable Equipment To reclassify the capital property insurance to agree with the provider's supporting documentation. CMS Pub. 15-1, Sections 2300 and 2304							
3	10A	A	6.00	7	\$4,561,449	(\$387,792)	\$4,173,657 *
	10A	A	100.03	7	0	387,792	387,792
Administrative and General Community Benefit To reclassify the community benefits costs to a nonreimbursable cost center for proper cost determination. CMS Pub. 15-1, Sections 2102.3, 2304, and 2328							
4	10A	A	6.00	7	\$4,173,657	(\$416,237)	\$3,757,420 *
	10A	A	97.00	7	0	416,237	416,237
Administrative and General Public Relations To reclassify the public relations costs to a non-reimbursable cost center. CMS Pub. 15-1, Sections 2102.3, 2304, and 2328							
*Balance carried forward from prior/to subsequent adjustments							

Provider Name		Fiscal Period		Provider Number		Adjustments		
SUTTER LAKESIDE HOSPITAL		JANUARY 1, 2008 THROUGH JUNE 16, 2008		ZZR00476F		26		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
ADJUSTMENTS TO REPORTED COSTS								
5	10A	A	5.00	7	Employee Benefits To adjust the worker's compensation expense to reflect the costs for the current fiscal period of the audit and to agree with the provider's records. CMS Pub. 15-1, Sections 2300 and 2304	\$2,002,751	(\$139,584)	\$1,863,167 *
6	10A	A	6.00	7	Administrative and General To reverse reported community benefit costs adjustment and establish with adjustment number 3 a nonreimbursable cost center. CMS Pub. 15-1, Sections 2300 and 2304	\$3,757,420	\$414,737	\$4,172,157 *
7	10A	A	5.00	7	Employee Benefits To adjust the health insurance to agree with the provider's general ledger and to reflect the costs for the fiscal period of the audit. CMS Pub. 15-1, Sections 200, 2300, and 2304	\$1,863,167	\$213,335	\$2,076,502 *
8	10A	A	3.00	7	New Capital Related Costs - Building and Fixtures	\$717,920	\$113,470	\$831,390 *
	10A	A	4.00	7	New Capital Related Costs - Movable Equipment To include allowable interest expense. CMS Pub. 15-1, Sections 200, 2300, and 2304	1,330,541	573	1,331,114 *
9	10A	A	3.00	7	New Capital Related Costs - Building and Fixtures To adjust the bond amortization costs to agree with the Sutter Health Home Office allocation. CMS Pub. 15-1, Sections 200, 2300, and 2304	\$831,390	\$16,437	\$847,827 *
10	10A	A	3.00	7	New Capital Related Costs - Building and Fixtures	\$847,827	\$5,730	\$853,557
	10A	A	4.00	7	New Capital Related Costs - Movable Equipment	1,331,114	(239,291)	1,091,823
	10A	A	6.00	7	Administrative and General To adjust the reported related party organization adjustment to agree with the Sutter Health Home Office Audit Report Fiscal Year Ending December 31, 2008. CMS Pub. 15-1, Sections 2150 and 2304	4,172,157	(336,600)	3,835,557 *

*Balance carried forward from prior/to subsequent adjustments

Provider Name		Fiscal Period		Provider Number		Adjustments	
SUTTER LAKESIDE HOSPITAL		JANUARY 1, 2008 THROUGH JUNE 16, 2008		ZZR00476F		26	
Adj. No.	Audit Report	Report References			As Reported	Increase (Decrease)	As Adjusted
		Work Sheet	Part	Title			
Explanation of Audit Adjustments							
ADJUSTMENTS TO REPORTED COSTS							
11	10A	A	5.00	7	\$2,076,502	(\$6,373)	\$2,070,129
	10A	A	6.00	7	3,835,557	(70,565)	3,764,992
	10A	A	7.00	7	396,810	(9,250)	387,560
	10A	A	9.00	7	119,714	(1,212)	118,502
	10A	A	10.00	7	444,113	(13,425)	430,688
	10A	A	11.00	7	125,304	(11,935)	113,369
	10A	A	14.00	7	491,694	(11,361)	480,333
	10A	A	15.00	7	115,854	(1,440)	114,414
	10A	A	16.00	7	820,383	(10,626)	809,757
	10A	A	17.00	7	556,426	(12,287)	544,139
	10A	A	25.00	7	1,921,329	(106,365)	1,814,964
	10A	A	26.00	7	908,731	(28,820)	879,911
	10A	A	37.00	7	1,607,655	(47,886)	1,559,769
	10A	A	41.00	7	646,713	(17,537)	629,176
	10A	A	41.01	7	126,853	(3,919)	122,934
	10A	A	41.02	7	258,966	(4,081)	254,885
	10A	A	41.03	7	150,732	(2,423)	148,309
	10A	A	43.00	7	96,766	(1,620)	95,146
	10A	A	44.00	7	1,244,206	(22,923)	1,221,283
	10A	A	46.00	7	243,129	(458)	242,671
	10A	A	49.00	7	312,034	(11,272)	300,762
	10A	A	50.00	7	221,908	(8,469)	213,439
	10A	A	51.00	7	25,872	(981)	24,891
	10A	A	53.00	7	158,939	(5,439)	153,500
	10A	A	57.00	7	44,607	(33)	44,574
	10A	A	60.00	7	677,026	(21,727)	655,299
	10A	A	61.00	7	1,479,176	(48,876)	1,430,300
	10A	A	63.51	7	414,607	(8,890)	405,717
	10A	A	63.52	7	104,587	(3,795)	100,792
	10A	A	71.00	7	980,382	(33,908)	946,474
	10A	A	100.01	7	177,084	(623)	176,461
To disallow reported pension costs due to overfunding and to agree with the provider's supporting documents. CMS Pub. 15-1, Sections 2300, 2140.3, 2140.4, and 2142.6							
*Balance carried forward from prior/to subsequent adjustments							

Provider Name		Fiscal Period		Provider Number		Adjustments		
SUTTER LAKESIDE HOSPITAL		JANUARY 1, 2008 THROUGH JUNE 16, 2008		ZZR00476F		26		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
ADJUSTMENTS TO REPORTED STATISTICS								
12	9	B-1		11.00	10	Dietary (Housekeeping Hours)		157
	9	B-1		12.00	10	Cafeteria	(312)	312
To reclassify the housekeeping hours statistics for the Cafeteria cost center to be consistent with the reported A-6 reclassification. CMS Pub. 15-1, Sections 2300 and 2306								
13	9	B-1		100.00	10	Wellness Center (Housekeeping Hours)		372
	9	B-1		10.00	10	Total - Housekeeping Hours	372	17,918
To include the housekeeping hours statistics for proper cost allocation.								
CMS Pub. 15-1, Sections 2300 and 2306								
14	9	B-1		100.03	5	Community Benefit (Gross Salaries)		83,907
	9	B-1		5.00	5	Total - Gross Salaries	83,907	11,942,634 *
To adjust gross salaries statistics to include Community Benefit and to be consistent with the cost reclassification. CMS Pub. 15-1, Sections 2300 and 2306								
15	9	B-1		97.00	5	Public Relations (Gross Salaries)		82,115
	9	B-1		5.00	5	Total - Gross Salaries	82,115	12,024,749
To adjust gross salaries statistics to include Community Benefit and to be consistent with the cost reclassification. CMS Pub. 15-1, Sections 2300 and 2306								

*Balance carried forward from prior/to subsequent adjustments

Provider Name		Fiscal Period		Provider Number		Adjustments		
SUTTER LAKESIDE HOSPITAL		JANUARY 1, 2008 THROUGH JUNE 16, 2008		ZZR00476F		26		
Adj. No.	Audit Report	Report References			As Reported	Increase (Decrease)	As Adjusted	
		Work Sheet	Part	Title				
		Line	Col.	Explanation of Audit Adjustments				
ADJUSTMENTS TO REPORTED STATISTICS								
16	9	B-1	25.00	3, 4, 7, 8	Adults and Pediatrics (Square Feet)	14,325	107	14,432 *
	9	B-1	44.00	3, 4	Laboratory	4,672	1,501	6,173
	9	B-1	100.01	3, 4	Health Alliance	4,642	(270)	4,372
	9	B-1	8.00	7	Operation of Plant	4,041	783	4,824
	9	B-1	63.51	7, 8	RHC	0	5,056	5,056
	9	B-1	71.00	7, 8	Rural Health Clinic 2	0	1,728	1,728
	9	B-1	71.00	7, 8	Home Health Agency	0	3,233	3,233
	9	B-1	100.02	3, 7	Physician	8,154	(1,776)	6,378
	9	B-1	100.02	4, 8	Physician	0	6,378	6,378
	9	B-1	3.00	3	Total - Square Feet	143,125	(438)	142,687
	9	B-1	4.00	4	Total - Square Feet	134,971	7,716	142,687
	9	B-1	7.00	7	Total - Square Feet	112,699	9,131	121,830
	9	B-1	8.00	8	Total - Square Feet	100,504	16,502	117,006
To adjust the reported square footage statistics to agree with the provider's supporting documents. CMS Pub. 15-1, Sections 2300 and 2306								
17	9	B-1	25.00	3, 4, 7, 8	Adults and Pediatrics (Square Feet)	14,432	79	14,511
	9	B-1	33.00	3, 4, 7, 8	Nursery	879	(10)	869
	9	B-1	39.00	3, 4, 7, 8	Delivery Room and Labor Room	5,973	(69)	5,904
To reclassify the Alternative Birthing Center square feet to be consistent with the reported cost reclassification. CMS Pub. 15-1, Sections 2300 and 2306								

Provider Name		Fiscal Period		Provider Number		Adjustments		
SUTTER LAKESIDE HOSPITAL		JANUARY 1, 2008 THROUGH JUNE 16, 2008		ZZR00476F		26		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
ADJUSTMENTS TO REPORTED STATISTICS								
18	9	B-1		25.00	15	Adults and Pediatrics (Costed Requisition)	66,540	73,369
	9	B-1		26.00	15	Intensive Care Unit	14,462	14,487
	9	B-1		37.00	15	Operating Room	173,640	343,615
	9	B-1		44.00	15	Laboratory	30,708	30,997
	9	B-1		49.00	15	Respiratory Therapy	26,673	41,082
	9	B-1		60.00	15	Clinic	30,914	32,651
	9	B-1		61.00	15	Emergency	53,148	55,139
	9	B-1		63.51	15	RHC	9,879	9,974
	9	B-1		63.52	15	Rural Health Clinic 2	1,362	1,375
	9	B-1		55.00	15	Medical Supplies Charged to Patients	1,475,297	1,889,336
	9	B-1		15.00	15	Total - Costed Requisition	1,935,138	2,544,540
To adjust the Costed Requisition statistics to be consistent with the Medical Supplies reclassification on adjustment number 1.								
CMS Pub. 15-1, Sections 2300 and 2306								
19	9	B-1		25.00	17	Adults and Pediatrics (Gross Revenue)	7,248,408	7,185,834
	9	B-1		26.00	17	Intensive Care Unit	3,013,180	3,013,304
	9	B-1		37.00	17	Operating Room	8,497,198	8,498,280
	9	B-1		40.00	17	Anesthesiology	1,226,301	1,230,548
	9	B-1		41.00	17	Radiology - Diagnostic	3,992,771	4,111,285
	9	B-1		41.02	17	Computerized Axial Tomographic Scan	8,570,009	8,576,669
	9	B-1		43.00	17	Radioisotope	561,388	587,626
	9	B-1		44.00	17	Laboratory	7,877,066	9,989,221
	9	B-1		46.00	17	Whole Blood and Packed Red Blood	701,481	701,307
	9	B-1		50.00	17	Physical Therapy	915,476	916,056
	9	B-1		51.00	17	Occupational Therapy	98,217	98,055
	9	B-1		60.00	17	Clinic	2,118,768	2,140,084
	9	B-1		61.00	17	Emergency	6,510,441	6,510,834
	9	B-1		17.00	17	Total - Gross Revenue	77,593,364	79,821,763
To adjust the gross revenue statistics to agree with the patient revenue reclassifications and gross up charges.								
CMS Pub. 15-1, Sections 2202, 2205, 2300, and 2304								

Provider Name		Fiscal Period		Provider Number		Adjustments		
SUTTER LAKESIDE HOSPITAL		JANUARY 1, 2008 THROUGH JUNE 16, 2008		ZZR00476F		26		
Adj. No.	Audit Report	Report References			Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
		Work Sheet	Part	Title				
ADJUSTMENT TO REPORTED TOTAL CHARGES								
20	N/A	C	I		Adults and Pediatrics	\$7,176,058	\$9,776	\$7,185,834
	N/A	C	I	25.00	Intensive Care Unit	3,013,180	124	3,013,304
	5	C	I	26.00	Operating Room	8,497,198	1,082	8,498,280
	5	C	I	37.00	Anesthesiology	1,226,301	4,247	1,230,548
	5	C	I	40.00	Radiology - Diagnostic	3,992,771	118,514	4,111,285
	5	C	I	41.00	Computerized Axial Tomographic Scanner	8,570,009	6,660	8,576,669
	5	C	I	41.02	Radioisotope	561,388	26,238	587,626
	5	C	I	43.00	Laboratory	7,877,066	2,112,155	9,989,221
	5	C	I	44.00	Whole Blood and Packed Red Blood	701,481	(174)	701,307
	5	C	I	46.00	Physical Therapy	915,476	580	916,056
	5	C	I	50.00	Occupational Therapy	98,217	(162)	98,055
	5	C	I	51.00	Clinic	2,118,768	21,316	2,140,084
	5	C	I	60.00	Emergency	6,510,441	393	6,510,834
	5	C	I	61.00	Total - Ancillary Charges	68,116,990	2,290,849	70,407,839
	Not Reported				Total - Charges	78,554,025	2,300,749	80,854,774
	N/A	C	I	101.00				
To adjust the reported total charges to agree with the provider's supporting workpapers. CMS Pub. 15-1, Sections 2206, 2300, and 2304								

Provider Name		Fiscal Period			Provider Number		Adjustments	
SUTTER LAKESIDE HOSPITAL		JANUARY 1, 2008 THROUGH JUNE 16, 2008			ZZR00476F			
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 - NONCONTRACT								
21	4	D-1	I	XIX	9.00	1	467	526
	4A	D-1	II	XIX	42.00	4	115	117
	4A	D-1	II	XIX	43.00	4	54	63
22	6	D-4		XIX	37.00	2	\$771,993	\$755,432
	6	D-4		XIX	39.00	2	360,122	367,478
	6	D-4		XIX	40.00	2	44,318	87,400
	6	D-4		XIX	41.00	2	57,158	69,230
	6	D-4		XIX	41.01	2	20,505	21,784
	6	D-4		XIX	41.02	2	190,655	229,234
	6	D-4		XIX	43.00	2	5,530	9,082
	6	D-4		XIX	44.00	2	422,901	476,096
	6	D-4		XIX	46.00	2	14,839	17,450
	6	D-4		XIX	49.00	2	258,197	264,863
	6	D-4		XIX	50.00	2	11,238	15,594
	6	D-4		XIX	51.00	2	2,412	322
	6	D-4		XIX	52.00	2	1,308	3,765
	6	D-4		XIX	53.00	2	30,974	6,864
	6	D-4		XIX	55.00	2	151,511	484,285
	6	D-4		XIX	56.00	2	759,450	874,155
	6	D-4		XIX	59.01	2	0	27,361
	6	D-4		XIX	61.00	2	163,699	171,407
	6	D-4		XIX	101.00	2	3,266,810	3,881,802
23	2	E-3	III	XIX	10.00	1	\$1,587,159	\$1,809,346
	2	E-3	III	XIX	11.00	1	3,266,810	3,881,802
24	3	E-3	III	XIX	36.00	1	\$0	\$1,456

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Provider Name		Fiscal Period		Provider Number		Adjustments				
SUTTER LAKESIDE HOSPITAL		JANUARY 1, 2008 THROUGH JUNE 16, 2008		ZZR00476F		26				
Report References										
Adj. No.	Audit Report	Cost Report			As Reported	Increase (Decrease)	As Adjusted			
		Work Sheet	Part	Title				Line	Col.	
25	1	E-3	III	XIX	57.00	1	Medi-Cal Interim Payments	\$2,038,667	\$338,616	\$2,377,283
<p style="text-align: center;">ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT</p> <p>To adjust Medi-Cal Settlement Data to agree with the following Paid Claims Summary: Report Date: March 9, 2010 Payment Period: January 1, 2008 through February 15, 2010 Service Period: January 1, 2008 through June 16, 2008 CMS Pub. 15-1, Sections 2304 and 2408</p>										
-Continued from previous page-										

Provider Name		Fiscal Period		Provider Number		Adjustments	
SUTTER LAKESIDE HOSPITAL		JANUARY 1, 2008 THROUGH JUNE 16, 2008		ZZR00476F		26	
Adj. No.	Audit Report	Report References			As Reported	Increase (Decrease)	As Adjusted
		Work Sheet	Part	Title			
Explanation of Audit Adjustments							
<u>ADJUSTMENT TO OTHER MATTERS</u>							
26	3	Not Reported			\$0	\$5,684	\$5,684
Routine Services - Late Billing Cost Reduction To adjust for late billing penalties applicable to routine services. CMS Pub. 15-1, Sections 2304 and 2408 CCR, Title 22, Section 51458.1 W & I Code, Section 14115							