

**REPORT
ON THE
COST REPORT REVIEW**

**SUTTER MATERNITY AND SURGERY CENTER
SANTA CRUZ, CALIFORNIA
PROVIDER NUMBER: HSP30714F AND
NPI NUMBER: 1306069539**

**FISCAL PERIOD ENDED
DECEMBER 31, 2008**

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

**Section Chief: Louise Wong
Audit Supervisor: Marisa Ho
Auditor: Jun Yan**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

July 26, 2011

Iftikhar Hussain, CFO
Mills-Peninsula Health Services
1501 Trousdale Drive
Burlingame, CA 94010

PROVIDER: SUTTER MATERNITY AND SURGERY CENTER
PROVIDER NUMBER: HSP30714F AND
NPI NUMBER: 1306069539
FISCAL PERIOD ENDED DECEMBER 31, 2008

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

In our opinion, the audited settlement for the fiscal period due the provider in the amount of \$519,846 presented in the Summary of Findings represents a proper determination in accordance with the reimbursement principles of applicable programs.

This audit report includes the:

1. Summary of Findings
2. Computation of Medi-Cal AB 5 and AB 1183 Reductions (Schedule A)
3. Computation of Audited Medi-Cal Reimbursement Settlement (NONCONTRACT Schedules)
4. Audit Adjustments Schedule

The audited settlement will be incorporated into a Statement of Account Status, which may reflect tentative retroactive adjustment determinations, payments from the provider, and other financial transactions initiated by the Department. The Statement of Account

Status will be forwarded to the provider by the State's fiscal intermediary. Instructions regarding payment will be included with the Statement of Account Status.

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.

Iftikhar Hussain
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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

cc: Susan McCabe
Director of Reimbursement
Sutter Health
2880 Gateway Oaks, Suite 200
Sacramento, CA 95833

Vicki Wilson
Director of Finance
Sutter Maternity and Surgery Center
2751 Research Park Drive
Soquel, CA 95073

SUMMARY OF FINDINGS

Provider Name:
SUTTER MATERNITY AND SURGERY CENTER

Fiscal Period Ended:
DECEMBER 31, 2008

		SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1) Provider No. HSP30714F	Reported	\$ 745,954	
	Net Change	\$ (226,108)	
	Audited Amount Due Provider (State)	\$ 519,846	
	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)		\$ 519,846	
9. Total Medi-Cal Cost			\$ 0

SUMMARY OF FINDINGS

Provider Name:
SUTTER MATERNITY AND SURGERY CENTER

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)	\$ 519,846	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
SUTTER MATERNITY AND SURGERY CENTER

Fiscal Period Ended:
DECEMBER 31, 2008

Provider No.
HSP30714F

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ <u>1,129,800</u>	\$ <u>1,095,870</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>1,129,800</u>	\$ <u>1,095,870</u>
6. Interim Payments (Adj 13)	\$ <u>(383,846)</u>	\$ <u>(394,702)</u>
7. Balance Due Provider (State)	\$ <u>745,954</u>	\$ <u>701,168</u>
8. Duplicate Payments (Adj)	\$ <u>0</u>	\$ <u>0</u>
9. Total Noncontract AB 5 and AB 1183 Reductions (Schedule A)	\$ <u>0</u>	\$ <u>(181,322)</u>
10.	\$ <u>0</u>	\$ <u>0</u>
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ <u><u>745,954</u></u>	\$ <u><u>519,846</u></u>
	(To Summary of Findings)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT
AB 5 AND AB 1183
SUMMARY OF REDUCTIONSProvider Name:
SUTTER MATERNITY AND SURGERY CENTERFiscal Period Ended:
DECEMBER 31, 2008Provider No.
HSP30714F

1.	10% Reduction for Noncontract Services from 07/01/08 - 09/30/08 (AB 5 Schedule A-1)	\$	<u>20,478</u>
2.	Reduction for Noncontract Services from 10/01/08 - 04/05/09 (AB 1183 Schedule A-2)		<u>160,844</u>
3.	10% Reduction for Noncontract Services from 04/06/09 - MM/DD/YY (AB 5 Schedule A-3)		<u>0</u>
4.	10% Reduction for HFPAs from 07/01/08 - MM/DD/YY (AB 5 Schedule A-4)		<u>0</u>
5.	10% Reduction for Rural Health Hospitals from 07/01/08 - 10/31/08 (AB 5 Schedule A-5)		<u>0</u>
6.	Total Noncontract AB 5 and AB 1183 Reductions	\$	<u>181,322</u> (To Schedule 1, Ln 9)

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT
NONCONTRACT HOSPITALS

AB 5

10% REDUCTION FOR SERVICES FROM JULY 1, 2008 THROUGH SEPTEMBER 30, 2008

Provider Name:
SUTTER MATERNITY AND SURGERY CENTERFiscal Period Ended:
DECEMBER 31, 2008Provider No.
HSP30714F**Audited Medi-Cal Cost Per Day**

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$ <u>1,095,870</u>
2. Less: Medi-Cal Administrative Day Cost (Schedule 4A, Lines 28 and 31)	<u>0</u>
3. Total Medi-Cal Cost of Covered Services Subject to Reductions (Line 1 minus Line 2)	\$ <u><u>1,095,870</u></u>
4. Total Audited Medi-Cal Days (Schedules 4, 4A, and 4B, excludes Administrative Days)	<u>594</u>
5. Audited Medi-Cal Cost Per Day (Line 3 ÷ Line 4)	\$ <u><u>1,844.90</u></u>

10% Cost Reduction For Services From 07/01/08 Through 09/30/08

6. Audited Medi-Cal Days of Service from 07/1/08 - 09/30/08 (excludes Administrative Days)	<u>111</u>
7. Audited Medi-Cal Cost Per Day for 07/01/08 - 09/30/08 (Line 5 X Line 6)	\$ <u>204,784</u>
8. 10% Cost Reduction for 07/01/08 - 09/30/08 (Line 7 X 10%)	\$ <u><u>20,478</u></u> (To Schedule A, Ln 1)

**COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT
NONCONTRACT HOSPITALS
AB 1183
REDUCTION FOR SERVICES FROM OCTOBER 1, 2008 THROUGH APRIL 5, 2009**

**Provider Name:
SUTTER MATERNITY AND SURGERY CENTER**

**Fiscal Period Ended:
DECEMBER 31, 2008**

**Provider No.
HSP30714F**

Audited Medi-Cal Cost Per Day

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$ <u>1,095,870</u>
2. Less: Medi-Cal Administrative Day Cost (Schedule 4A, Lines 28 and 31)	<u>0</u>
3. Total Medi-Cal Cost of Covered Services Subject to Reductions (Line 1 minus Line 2)	\$ <u><u>1,095,870</u></u>
4. Total Audited Medi-Cal Days (Schedules 4, 4A, and 4B, excludes Administrative Days)	<u><u>594</u></u>
5. Audited Medi-Cal Cost Per Day (Line 3 ÷ Line 4)	\$ <u><u>1,844.90</u></u>

Audited Cost For Services From 10/01/08 Through 04/05/09

6. Audited Medi-Cal Days of Service from 10/01/08 - 04/05/09 (excludes Administrative Days)	<u>182</u>
7. Audited Medi-Cal Cost for 10/01/08 - 04/05/09 (Line 5 X Line 6)	\$ <u><u>335,772</u></u>
8. Audited Medi-Cal Cost for 10/01/08 - 04/05/09 with 10% Reduction (Line 7 X 90%)	\$ <u><u>302,194</u></u>

Audited Cost For Services From 10/01/08 Through 04/05/09 Using the Regional Average Per Diem Contract Rate

9. Regional Average Per Diem Contract Rate Reduced to 95%	\$ <u>1,682</u>
10. Audited Medi-Cal Days of Service from 10/01/08 - 04/05/09 (excludes Administrative and Nursery Days)	<u>104</u>
11. Audited Medi-Cal Cost Using the Regional Avg per Diem Contract Rate at 95% (Ln 9 X Ln 10)	\$ <u><u>174,928</u></u>

Reduction For 10/01/08 Through 04/05/09

12. If Line 8 is less than Line 11, then the reduction is Line 7 X 10%	\$ <u><u>0</u></u> (To Schedule A, Ln 2)
12. If Line 11 is less than Line 8, then the reduction is Line 7 less Line 11	\$ <u><u>160,844</u></u> (To Schedule A, Ln 2)

COMPUTATION OF LESSER OF
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:
SUTTER MATERNITY AND SURGERY CENTERFiscal Period Ended:
DECEMBER 31, 2008Provider No.
HSP30714F

REPORTED

AUDITED

REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3) \$ 1,129,800 \$ 1,095,870

CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj 12) \$ 1,058,529 \$ 1,116,2003. Inpatient Ancillary Service Charges (Adj 12) \$ 442,319 \$ 496,6844. Total Charges - Medi-Cal Inpatient Services \$ 1,500,848 \$ 1,612,8845. Excess of Customary Charges Over Reasonable Cost
(Line 4 minus Line 1) * \$ 371,048 \$ 517,0146. 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 MATERNITY AND SURGERY CENTERFiscal Period Ended:
DECEMBER 31, 2008Provider No.
HSP30714F

	REPORTED	AUDITED
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ 203,607	\$ 226,052
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ 926,193	\$ 869,818
3. Medi-Cal Inpatient Hospital Based Physician for Intern and Resident Services (Sch)	\$ 0	\$ 0
4.	\$ 0	\$ 0
5.	\$ 0	\$ 0
6. SUBTOTAL (Sum of Lines 1 through 5)	\$ 1,129,800	\$ 1,095,870
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	\$ (See Schedule 1)	\$ 0
8. SUBTOTAL	\$ 1,129,800	\$ 1,095,870
	(To Schedule 2)	
9. Coinsurance (Adj)	\$ 0	\$ 0
10. Patient and Third Party Liability (Adj)	\$ 0	\$ 0
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ 1,129,800	\$ 1,095,870
	(To Schedule 1)	

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
SUTTER MATERNITY AND SURGERY CENTERFiscal Period Ended:
DECEMBER 31, 2008Provider No.
HSP30714F

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)	4,380	4,380
2. Inpatient Days (include private, exclude swing-bed)	4,380	4,380
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj)	4,380	4,380
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 10)	318	336

SWING-BED ADJUSTMENT

17. Medicare NF Swing-Bed Rates through Dec 31 (Adj)	\$ 0.00	\$ 0.00
18. Medicare NF Swing-Bed Rates after Dec 31(Adj)	\$ 0.00	\$ 0.00
19. Medi-Cal NF Swing-Bed Rates through July 31(Adj)	\$ 0.00	\$ 0.00
20. Medi-Cal NF Swing-Bed Rates after July 31(Adj)	\$ 0.00	\$ 0.00
21. Total Routine Serv Cost (Sch 8, Line 25, Col 27)	\$ 10,606,666	\$ 9,379,322
22. Medicare NF Swing-Bed Cost through Dec 31 (L 5 x L 17)	\$ 0	\$ 0
23. Medicare NF Swing-Bed Cost after Dec 31 (L 6 x L 18)	\$ 0	\$ 0
24. Medi-Cal NF Swing-Bed Cost through July 31 (L 7 x L 19)	\$ 0	\$ 0
25. Medi-Cal NF Swing-Bed Cost after July 31 (L 8 x L 20)	\$ 0	\$ 0
26. Total Swing-Bed Cost (Sum of Lines 22 to 25)	\$ 0	\$ 0
27. Inpatient Routine Cost Net of Swing-Bed (L 21 minus L 26)	\$ 10,606,666	\$ 9,379,322

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 13,052,972	\$ 13,052,972
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 13,052,972	\$ 13,052,972
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 0.812586	\$ 0.718558
32. Average Private Room Per Diem Charge (L 29 / L 3)	\$ 0.00	\$ 0.00
33. Average Semi-Private Room Per Diem Charge (L 30 / L 4)	\$ 2,980.13	\$ 2,980.13
34. Avg Per Diem Prvt Room Charge Differential (L 32 minus L 33)	\$ 0.00	\$ 0.00
35. Average Per Diem Private Room Cost Differential (L 31 x L 34)	\$ 0.00	\$ 0.00
36. Private Room Cost Differential Adjustment (L 35 x L 3)	\$ 0	\$ 0
37. Inpatient Rout Cost Net of Swing-Bed & Prvt Rm (L 27 minus L 36)	\$ 10,606,666	\$ 9,379,322

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 2,421.61	\$ 2,141.40
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 770,072	\$ 719,510
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 156,121	\$ 150,308
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 926,193	\$ 869,818

(To Schedule 3)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
SUTTER MATERNITY AND SURGERY CENTERFiscal Period Ended:
DECEMBER 31, 2008Provider No.
HSP30714F

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 1,347,337	\$ 1,236,838
2. Total Inpatient Days (Adj)	2,123	2,123
3. Average Per Diem Cost	\$ 634.64	\$ 582.59
4. Medi-Cal Inpatient Days (Adj 10)	246	258
5. Cost Applicable to Medi-Cal	\$ 156,121	\$ 150,308
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 26, 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
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)	\$ 156,121	\$ 150,308

(To Schedule 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
SUTTER MATERNITY AND SURGERY CENTER

Fiscal Period Ended:
DECEMBER 31, 2008

Provider No.
HSP30714F

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 MATERNITY AND SURGERY CENTER

Fiscal Period Ended:
DECEMBER 31, 2008

Provider No:
HSP30714F

		TOTAL ANCILLARY COST *	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST TO CHARGES	MEDI-CAL CHARGES (From Schedule 6)	MEDI-CAL COST
ANCILLARY COST CENTERS						
37.00	Operating Room	\$ 13,579,285	\$ 57,794,294	0.234959	\$ 110,714	\$ 26,013
38.00	Recovery Room	0	0	0.000000	0	0
39.00	Delivery Room and Labor Room	1,246,597	2,167,862	0.575035	94,366	54,264
40.00	Anesthesiology	0	0	0.000000	0	0
41.00	Radiology - Diagnostic	1,377,080	2,135,239	0.644930	996	642
41.01		0	0	0.000000	0	0
41.02		0	0	0.000000	0	0
42.00	Radiology - Therapeutic	0	0	0.000000	0	0
43.00	Radioisotope	0	0	0.000000	0	0
44.00	Laboratory	756,906	382,893	1.976807	38,258	75,629
44.01	Pathological Lab	0	0	0.000000	0	0
46.00	Whole Blood	37,764	126,001	0.299716	0	0
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	235,651	108,632	2.169260	1,335	2,896
50.00	Physical Therapy	138,717	342,907	0.404533	0	0
51.01	Pain Management	443,669	2,469,562	0.179655	0	0
52.00	Speech Pathology	0	0	0.000000	0	0
53.00	Electrocardiology	0	0	0.000000	0	0
54.00	Electroencephalography	0	0	0.000000	0	0
55.00	Medical Supplies Charged to Patients	5,200,587	9,951,896	0.522572	50,555	26,419
56.00	Drugs Charged to Patients	1,859,480	9,274,976	0.200484	200,460	40,189
57.00	Renal Dialysis	0	0	0.000000	0	0
58.00	ASC (Non-Distinct Part)	0	0	0.000000	0	0
58.02	Infusion Service	0	0	0.000000	0	0
59.01		0	0	0.000000	0	0
59.02		0	0	0.000000	0	0
59.03		0	0	0.000000	0	0
60.00	Clinic	0	0	0.000000	0	0
60.01	Gastro-Intestinal Serviceis	0	0	0.000000	0	0
60.02	Out-Patient Psychiatry	0	0	0.000000	0	0
60.03	Clinic-USF/OCC Med Clinic	0	0	0.000000	0	0
60.04	Pros Clinic	0	0	0.000000	0	0
60.05	Melanoma Center	0	0	0.000000	0	0
61.00	Emergency	0	0	0.000000	0	0
62.00	Observation Beds	0	333,737	0.000000	0	0
85.00		0	0	0.000000	0	0
86.00		0	0	0.000000	0	0
TOTAL		\$ 24,875,737	\$ 85,087,999		\$ 496,684	\$ 226,052

(To Schedule 3)

* From Schedule 8, Column 27

ADJUSTMENTS TO MEDI-CAL CHARGES

Provider Name:
SUTTER MATERNITY AND SURGERY CENTER

Fiscal Period Ended:
DECEMBER 31, 2008

Provider No:
HSP30714F

ANCILLARY CHARGES		REPORTED	ADJUSTMENTS (Adj 11)	AUDITED
37.00	Operating Room	\$ 97,786	\$ 12,928	\$ 110,714
38.00	Recovery Room			0
39.00	Delivery Room and Labor Room	87,235	7,131	94,366
40.00	Anesthesiology			0
41.00	Radiology - Diagnostic	664	332	996
41.01				0
41.02				0
42.00	Radiology - Therapeutic			0
43.00	Radioisotope			0
44.00	Laboratory	27,934	10,324	38,258
44.01	Pathological Lab			0
46.00	Whole Blood	2,032	(2,032)	0
47.00	Blood Storing and Processing			0
48.00	Intravenous Therapy			0
49.00	Respiratory Therapy	3,921	(2,586)	1,335
50.00	Physical Therapy			0
51.01	Pain Management			0
52.00	Speech Pathology			0
53.00	Electrocardiology			0
54.00	Electroencephalography			0
55.00	Medical Supplies Charged to Patients	44,596	5,959	50,555
56.00	Drugs Charged to Patients	178,151	22,309	200,460
57.00	Renal Dialysis			0
58.00	ASC (Non-Distinct Part)			0
58.02	Infusion Service			0
59.01				0
59.02				0
59.03				0
60.00	Clinic			0
60.01	Gastro-Intestinal Serviceis			0
60.02	Out-Patient Psychiatry			0
60.03	Clinic-USF/OCC Med Clinic			0
60.04	Pros Clinic			0
60.05	Melanoma Center			0
61.00	Emergency			0
62.00	Observation Beds			0
85.00				0
86.00				0
TOTAL MEDI-CAL ANCILLARY CHARGES		\$ 442,319	\$ 54,365	\$ 496,684

(To Schedule 5)

COMPUTATION OF PROFESSIONAL
COMPONENT OF HOSPITAL BASED
PHYSICIAN'S REMUNERATION

Provider Name:
SUTTER MATERNITY AND SURGERY CENTER

Fiscal Period Ended:
DECEMBER 31, 2008

Provider No:
HSP30714F

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

(To Schedule 3)

Provider Name:
SUTTER MATERNITY AND SURGERY CENTER

Fiscal Period Ended:
DECEMBER 31, 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 Cap Rel Costs - Building and Fixtures	0											
2.00	Old Cap Rel Costs - Movable Equipment	0											
3.00	New Cap Rel Costs - Building and Fixtures	578,036											
4.00	New Cap Rel Costs - Movable Equipment	1,888,905											
4.01		0				0							
4.02		0				0							
4.03		0				0							
4.04		0				0							
4.05		0				0							
4.06		0				0							
4.07		0				0							
4.08		0				0							
5.00	Employee Benefits	1,462,637											
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	9,008,402			73,355	239,708							
7.00	Maintenance and Repairs	1,818,322			19,978	65,285							
8.00	Operation of Plant	0			0	0							
9.00	Laundry and Linen Service	148,339			0	0							
10.00	Housekeeping	572,058			7,182	23,471							
11.00	Dietary	180,602			17,074	55,795							
12.00	Cafeteria	594,102			9,015	29,458							
13.00	Maintenance of Personnel	0			0	0							
14.00	Nursing Administration	456,205			0	0							
15.00	Central Services and Supply	18,901			9,132	29,840							
16.00	Pharmacy	745,505			2,875	9,395							
17.00	Medical Records and Library	373,545			3,450	11,274							
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 (Gen Routine)	3,667,359			227,558	743,613							
26.00	Intensive Care Unit	0			0	0							
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	Nursery	739,149			4,541	14,840							
33.00	Medicare Certified Nursing Facility	0			0	0							
34.00	Distinct Part Nursing Facility	0			0	0							
35.00	Adult Subacute Care Unit	0			0	0							
36.00	Subacute Care Unit II	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 8.1

Provider Name:
SUTTER MATERNITY AND SURGERY CENTER

Fiscal Period Ended:
DECEMBER 31, 2008

	TRIAL BALANCE EXPENSES	ALLOC COST 4.08	EMPLOYEE BENEFITS 5.00	ALLOC COST 6.01	ALLOC COST 6.02	ALLOC COST 6.03	ALLOC COST 6.04	ALLOC COST 6.05	ALLOC COST 6.06	ALLOC COST 6.07	ALLOC COST 6.08	ACCUMULATE COST	ADMINIS-TRATIVE & GENERAL 6.00
ANCILLARY COST CENTERS													
37.00	Operating Room	0	533,014	0	0	0	0	0	0	0	0	8,268,623	2,837,378
38.00	Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00	Delivery Room and Labor Room	0	64,876	0	0	0	0	0	0	0	0	847,323	290,759
40.00	Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
41.00	Radiology - Diagnostic	0	0	0	0	0	0	0	0	0	0	936,847	321,479
41.01		0	0	0	0	0	0	0	0	0	0	0	0
41.02		0	0	0	0	0	0	0	0	0	0	0	0
42.00	Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
43.00	Radioisotope	0	0	0	0	0	0	0	0	0	0	0	0
44.00	Laboratory	0	0	0	0	0	0	0	0	0	0	551,429	189,223
44.01	Pathological Lab	0	0	0	0	0	0	0	0	0	0	0	0
46.00	Whole Blood	0	0	0	0	0	0	0	0	0	0	27,508	9,439
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	15,520	0	0	0	0	0	0	0	0	174,448	59,862
50.00	Physical Therapy	0	4,540	0	0	0	0	0	0	0	0	101,622	34,872
51.01	Pain Management	0	22,526	0	0	0	0	0	0	0	0	317,015	108,784
52.00	Speech Pathology	0	0	0	0	0	0	0	0	0	0	0	0
53.00	Electrocardiology	0	0	0	0	0	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	0	0	0	0	0	0	0	0	0	0	3,736,747	1,282,265
56.00	Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	546,104	187,396
57.00	Renal Dialysis	0	0	0	0	0	0	0	0	0	0	0	0
58.00	ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
58.02	Infusion Service	0	0	0	0	0	0	0	0	0	0	0	0
59.01		0	0	0	0	0	0	0	0	0	0	0	0
59.02		0	0	0	0	0	0	0	0	0	0	0	0
59.03		0	0	0	0	0	0	0	0	0	0	0	0
60.00	Clinic	0	0	0	0	0	0	0	0	0	0	0	0
60.01	Gastro-Intestinal Services	0	0	0	0	0	0	0	0	0	0	0	0
60.02	Out-Patient Psychiatry	0	0	0	0	0	0	0	0	0	0	0	0
60.03	Clinic-USF/OCC Med Clinic	0	0	0	0	0	0	0	0	0	0	0	0
60.04	Pros Clinic	0	0	0	0	0	0	0	0	0	0	0	0
60.05	Melanoma Center	0	0	0	0	0	0	0	0	0	0	0	0
61.00	Emergency	0	0	0	0	0	0	0	0	0	0	0	0
62.00	Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
85.00		0	0	0	0	0	0	0	0	0	0	0	0
86.00		0	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTERS													
96.00	Gift, Flower, Coffee Shop and Canteen	0	0	0	0	0	0	0	0	0	0	0	0
97.00	Research	0	0	0	0	0	0	0	0	0	0	0	0
98.00	Physicians' Private Office	0	0	0	0	0	0	0	0	0	0	0	0
99.00	Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
99.01	Satelite Clinic - Airport	0	0	0	0	0	0	0	0	0	0	230,877	79,225
99.02	HIV Services	0	0	0	0	0	0	0	0	0	0	0	0
99.03	Women Service Line	0	0	0	0	0	0	0	0	0	0	0	0
99.04	Community Health Education	0	0	0	0	0	0	0	0	0	0	0	0
99.05	Lifetime	0	0	0	0	0	0	0	0	0	0	0	0
99.06	Public Relations	0	0	0	0	0	0	0	0	0	0	0	0
100.00	Adult Day Health Care	0	0	0	0	0	0	0	0	0	0	420,439	144,274
100.01	Access To Care	0	0	0	0	0	0	0	0	0	0	0	0
100.02	Guest Room	0	0	0	0	0	0	0	0	0	0	0	0
100.03	Other Nonreimbursable Cost Ctr	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	0	1,462,637	0	0	0	0	0	0	0	0	36,900,470	9,427,387

Provider Name:
SUTTER MATERNITY AND SURGERY CENTER

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	740,827	0	128,346	254,462	50,820	530,508	0	361,402	26,855	5,275	374,788	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	0	8,164	0	0	44,466	0	41,826	0	0	14,058	0
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
41.00 Radiology - Diagnostic	78,005	0	0	26,793	0	0	0	0	110	0	13,847	0
41.01	0	0	0	0	0	0	0	0	0	0	0	0
41.02	0	0	0	0	0	0	0	0	0	0	0	0
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
43.00 Radioisotope	0	0	0	0	0	0	0	0	0	0	0	0
44.00 Laboratory	10,250	0	0	3,521	0	0	0	0	0	0	2,483	0
44.01 Pathological Lab	0	0	0	0	0	0	0	0	0	0	0	0
46.00 Whole Blood	0	0	0	0	0	0	0	0	0	0	817	0
47.00 Blood Storing and Processing	0	0	0	0	0	0	0	0	0	0	0	0
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	0	0	0	0	0	637	0	0	0	0	0	0
50.00 Physical Therapy	0	0	0	0	0	0	0	0	0	0	704	0
51.01 Pain Management	0	0	0	0	0	0	0	0	0	0	2,224	0
52.00 Speech Pathology	0	0	0	0	0	106	0	113	1,637	0	16,015	0
53.00 Electrocardiology	0	0	0	0	0	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	0	0	0	0	0	0	0	0	117,038	0	64,537	0
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	1,065,834	60,147	0
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	0	0
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
58.02 Infusion Service	0	0	0	0	0	0	0	0	0	0	0	0
59.01	0	0	0	0	0	0	0	0	0	0	0	0
59.02	0	0	0	0	0	0	0	0	0	0	0	0
59.03	0	0	0	0	0	0	0	0	0	0	0	0
60.00 Clinic	0	0	0	0	0	0	0	0	0	0	0	0
60.01 Gastro-Intestinal Services	0	0	0	0	0	0	0	0	0	0	0	0
60.02 Out-Patient Psychiatry	0	0	0	0	0	0	0	0	0	0	0	0
60.03 Clinic-USF/OCC Med Clinic	0	0	0	0	0	0	0	0	0	0	0	0
60.04 Pros Clinic	0	0	0	0	0	0	0	0	0	0	0	0
60.05 Melanoma Center	0	0	0	0	0	0	0	0	0	0	0	0
61.00 Emergency	0	0	0	0	0	0	0	0	0	0	0	0
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
85.00	0	0	0	0	0	0	0	0	0	0	0	0
86.00	0	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTERS												
96.00 Gift, Flower, Coffee Shop and Canteen	0	0	0	0	0	0	0	0	0	0	0	0
97.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
98.00 Physicians' Private Office	0	0	0	0	0	0	0	0	0	0	0	0
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
99.01 Satellite Clinic - Airport	299,449	0	0	102,856	0	0	0	0	0	0	0	0
99.02 HIV Services	0	0	0	0	0	0	0	0	0	0	0	0
99.03 Women Service Line	0	0	0	0	0	0	0	0	0	0	0	0
99.04 Community Health Education	0	0	0	0	0	0	0	0	0	0	0	0
99.05 Lifetime	0	0	0	0	0	0	0	0	0	0	0	0
99.06 Public Relations	0	0	0	0	0	0	0	0	0	0	0	0
100.00 Adult Day Health Care	0	0	0	0	0	0	0	0	0	0	0	0
100.01 Access To Care	0	0	0	0	0	0	0	0	0	0	0	0
100.02 Guest Room	0	0	0	0	131,454	0	0	0	0	0	0	0
100.03 Other Nonreimbursable Cost Ctr	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	2,683,010	0	199,242	907,914	484,740	988,111	0	709,926	145,640	1,072,050	636,431	0

Provider Name:
SUTTER MATERNITY AND SURGERY CENTER

Fiscal Period Ended:
DECEMBER 31, 2008

	ALLOC COST	ALLOC COST	ALLOC COST	NON- PHYSICIAN ANESTH	NURSING SCHOOL	INT & RES SALARY & FRINGES	INT & RES PROGRAM	PARAMED EDUCAT	SUBTOTAL	POST STEP-DOWN ADJUSTMENT	TOTAL COST
TRIAL BALANCE EXPENSES	19.00	19.02	19.03	21.00	21.01	22.00	23.00	24.00	25.00	26.00	27.00
GENERAL SERVICE COST CENTER											
1.00 Old Cap Rel Costs - Building and Fixtures											
2.00 Old Cap Rel Costs - Movable Equipment											
3.00 New Cap Rel Costs - Building and Fixtures											
4.00 New Cap Rel Costs - Movable Equipment											
4.01											
4.02											
4.03											
4.04											
4.05											
4.06											
4.07											
4.08											
5.00 Employee Benefits											
6.01 Non-Patient Telephones											
6.02 Data Processing											
6.03 Purchasing/Receiving											
6.04 Patient Admitting											
6.05 Patient Business Office											
6.06											
6.07											
6.08											
7.00 Administrative and General											
8.00 Maintenance and Repairs											
9.00 Operation of Plant											
10.00 Laundry and Linen Service											
11.00 Housekeeping											
11.00 Dietary											
12.00 Cafeteria											
13.00 Maintenance of Personnel											
14.00 Nursing Administration											
15.00 Central Services and Supply											
16.00 Pharmacy											
17.00 Medical Records and Library											
18.00 Social Service											
19.00											
19.01	0	0	0								
19.02	0	0	0								
19.03	0	0	0								
21.00 Nursing School											
21.01 Clinical Pastoral Education											
22.00 Intern and Res Service - Salary and Fringes											
23.00 Intern and Res - Other Program											
24.00 Paramedical Ed Program											
INPATIENT ROUTINE COST CENTERS											
25.00 Adults and Pediatrics (Gen Routine)											
26.00 Intensive Care Unit											
27.00 Coronary Care Unit											
28.00 Neonatal Intensive Care Unit											
29.00 Surgical Intensive Care											
31.00 Subprovider											
31.01 Subprovider 2 Psych											
32.00											
33.00 Nursery											
34.00 Medicare Certified Nursing Facility											
35.00 Distinct Part Nursing Facility											
36.00 Adult Subacute Care Unit											
36.01 Subacute Care Unit II											
36.02 Transitional Care Unit											
TOTAL	19.00	19.02	19.03	21.00	21.01	22.00	23.00	24.00	25.00	26.00	27.00
Subtotal									9,379,322		9,379,322
Total									1,236,838		1,236,838

STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.3

Provider Name:
SUTTER MATERNITY AND SURGERY CENTER

Fiscal Period Ended:
DECEMBER 31, 2008

TRIAL BALANCE EXPENSES	ALLOC COST 19.00	ALLOC COST 19.02	ALLOC COST 19.03	NON-PHYSICIAN ANESTH 21.00	NURSING SCHOOL 21.01	INT & RES SALARY & FRINGES 22.00	INT & RES PROGRAM 23.00	PARAMED EDUCAT 24.00	POST		TOTAL COST
									SUBTOTAL	STEP-DOWN ADJUSTMENT	
ANCILLARY COST CENTERS											
37.00 Operating Room	0	0	0	0	0	0	0	0	0	0	13,579,285
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	0	0	1,246,597
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	0
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	0	0	1,377,080
41.01	0	0	0	0	0	0	0	0	0	0	0
41.02	0	0	0	0	0	0	0	0	0	0	0
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0
43.00 Radioisotope	0	0	0	0	0	0	0	0	0	0	0
44.00 Laboratory	0	0	0	0	0	0	0	0	0	0	756,906
44.01 Pathological Lab	0	0	0	0	0	0	0	0	0	0	0
46.00 Whole Blood	0	0	0	0	0	0	0	0	0	0	37,764
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	0	0	0
50.00 Physical Therapy	0	0	0	0	0	0	0	0	0	0	235,651
51.01 Pain Management	0	0	0	0	0	0	0	0	0	0	138,717
52.00 Speech Pathology	0	0	0	0	0	0	0	0	0	0	443,669
53.00 Electrocardiology	0	0	0	0	0	0	0	0	0	0	0
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	0	0	5,200,587
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	1,859,480
57.00 Renal Dialysis	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
58.02 Infusion Service	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0
60.01 Gastro-Intestinal Services	0	0	0	0	0	0	0	0	0	0	0
60.02 Out-Patient Psychiatry	0	0	0	0	0	0	0	0	0	0	0
60.03 Clinic-USF/OCC Med Clinic	0	0	0	0	0	0	0	0	0	0	0
60.04 Pros Clinic	0	0	0	0	0	0	0	0	0	0	0
60.05 Melanoma Center	0	0	0	0	0	0	0	0	0	0	0
61.00 Emergency	0	0	0	0	0	0	0	0	0	0	0
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0
85.00	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0
97.00 Research	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
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0
99.01 Satelite Clinic - Airport	0	0	0	0	0	0	0	0	0	0	0
99.02 HIV Services	0	0	0	0	0	0	0	0	0	0	712,407
99.03 Women Service Line	0	0	0	0	0	0	0	0	0	0	0
99.04 Community Health Education	0	0	0	0	0	0	0	0	0	0	0
99.05 Lifetime	0	0	0	0	0	0	0	0	0	0	0
99.06 Public Relations	0	0	0	0	0	0	0	0	0	0	0
100.00 Adult Day Health Care	0	0	0	0	0	0	0	0	0	0	0
100.01 Access To Care	0	0	0	0	0	0	0	0	0	0	564,713
100.02 Guest Room	0	0	0	0	0	0	0	0	0	0	131,454
100.03 Other Nonreimbursable Cost Ctr	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	0	19,030	0	0	0	0	0	0	26,000	36,900,470

STATE OF CALIFORNIA

STATISTICS FOR COST ALLOCATION (WS B-1)

SCHEDULE 9

Provider Name:
SUTTER MATERNITY AND SURGERY CENTER

Fiscal Period Ended:
DECEMBER 31, 2008

OLD BLDG & FIXTURES (SQ FT)	OLD MOVBLE EQUIP (SQ FT)	NEW BLDG & FIXTURES (SQ FT)	NEW MOVBLE EQUIP (SQ FT)	STAT	STAT	STAT	STAT	STAT	STAT		
1.00	2.00	3.00	4.00	4.01	4.02	4.03	4.04	4.05	4.06	4.07	4.08

GENERAL SERVICE COST CENTERS

1.00 Old Cap Rel Costs - Building and Fixtures
 2.00 Old Cap Rel Costs - Movable Equipment
 3.00 New Cap Rel Costs - Building and Fixtures
 4.00 New Cap Rel Costs - Movable Equipment

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

7.00 Administrative and General
 8.00 Maintenance and Repairs
 9.00 Operation of Plant
 10.00 Laundry and Linen Service
 11.00 Housekeeping
 12.00 Dietary
 13.00 Cafeteria
 14.00 Maintenance of Personnel
 15.00 Nursing Administration
 16.00 Central Services and Supply
 17.00 Pharmacy
 18.00 Medical Records and Library
 19.00 Social Service

19.02
 19.03
 21.00 Nursing School
 21.01 Clinical Pastoral Education
 22.00 Intern and Res Service - Salary and Fringes
 23.00 Intern and Res - Other Program
 24.00 Paramedical Ed Program

IMPATIENT ROUTINE COST CENTERS

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

7,527
 2,050
 737
 1,752
 925
 937
 295
 354
 23,350
 23,350
 466
 466

STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:
SUTTER MATERNITY AND SURGERY CENTER

Fiscal Period Ended:
DECEMBER 31, 2008

	EMP BENE (GROSS SALARIES) (Adj 8)	STAT	STAT	STAT	STAT	STAT	STAT	STAT	STAT	ADM & GEN (ACCUM COST)	MAINT & REPAIRS (SQ FT) 7.00	
ANCILLARY COST CENTERS												
37.00	4,945,370									8,268,623	13,733	
38.00	601,932									847,323		
39.00												
40.00												
41.00										936,847	1,446	
41.01												
41.02												
42.00												
43.00												
44.00												
44.01												
46.00												
47.00												
48.00												
49.00												
50.00	143,997											
51.01	42,122											
52.00	208,995											
53.00												
54.00												
55.00												
56.00												
57.00												
58.00												
58.02												
59.01												
59.02												
59.03												
60.00												
60.01												
60.02												
60.03												
60.04												
60.05												
61.00												
62.00												
85.00												
86.00												
NONREIMBURSABLE COST CENTERS												
96.00												
97.00												
98.00												
99.00												
99.01												
99.02												
99.03												
99.04												
99.05												
99.06												
100.00												
100.01												
100.02												
100.03												
TOTAL	13,570,525	0	0	0	0	0	0	0	0	27,473,083	49,736	
COST TO BE ALLOCATED	1,462,637	0	0	0	0	0	0	0	0	9,427,387	2,683,010	
UNIT COST MULTIPLIER - SCH 8	0.107780	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.343150	53.945032	

Provider Name:
 SUTTER MATERNITY AND SURGERY CENTER

Fiscal Period Ended:
 DECEMBER 31, 2008

OPER PLANT (SQ FT)	LAUNDRY & LINEN (LB LNDRY)	HOUSE-KEEPING (SQ FT)	DIETARY (MEALS SERVED)	CAFETERIA (PROD FTES)	MAINT OF PERSONNEL (# HOUSED)	NURSING ADMIN (NURSE HR)	CENT SERV & SUPPLY (C-ST REQ)	PHARMACY (COSTS REQUIS)	MED REC (GROSS REVENUE)	SOC SERV (TIME SPENT)	STAT
8.00	9.00	10.00	11.00 (Adj 9)	12.00	13.00	14.00	15.00	16.00	17.00	18.00	19.00

GENERAL SERVICE COST CENTERS

1.00 Old Cap Rel Costs - Building and Fixtures
 2.00 Old Cap Rel Costs - Movable Equipment
 3.00 New Cap Rel Costs - Building and Fixtures
 4.00 New Cap Rel Costs - Movable Equipment
 4.01
 4.02
 4.03
 4.04
 4.05
 4.06
 4.07
 4.08

5.00 Employee Benefits
 6.01 Non-Patient Telephones
 6.02 Data Processing
 6.03 Purchasing/Receiving
 6.04 Patient Admitting
 6.05 Patient Business Office
 6.06
 6.07
 6.08

7.00 Administrative and General
 8.00 Maintenance and Repairs
 9.00 Operation of Plant
 10.00 Laundry and Linen Service
 11.00 Housekeeping
 12.00 Dietary
 13.00 Cafeteria
 14.00 Maintenance of Personnel
 15.00 Nursing Administration
 16.00 Central Services and Supply
 17.00 Pharmacy
 18.00 Medical Records and Library
 19.00 Social Service
 19.02
 19.03

1,752
 925
 937
 295
 354

300
 172
 472

21.00 Nursing School
 21.01 Clinical Pastoral Education
 22.00 Intern and Res Service - Salary and Fringes
 23.00 Intern and Res - Other Program
 24.00 Paramedical Ed Program

INPATIENT ROUTINE COST CENTERS

25.00 Adults and Pediatrics (Gen Routine)
 26.00 Intensive Care Unit
 27.00 Coronary Care Unit
 28.00 Neonatal Intensive Care Unit
 29.00 Surgical Intensive Care
 30.00 Subprovider
 31.01 Subprovider 2 Psych
 32.00

482

11,422,512

2,310

2,546

12,570

23,350

67,779

33.00 Nursery
 34.00 Medicare Certified Nursing Facility
 35.00 Distinct Part Nursing Facility
 36.00 Adult Subacute Care Unit
 36.01 Subacute Care Unit II
 36.02 Transitional Care Unit

349

396

466

9,502

1,964,197

STATE OF CALIFORNIA

STATISTICS FOR COST ALLOCATION (WS B-1)

SCHEDULE 9.2

Provider Name:
SUTTER MATERNITY AND SURGERY CENTER

Fiscal Period Ended:
DECEMBER 31, 2008

	OPER PLANT (SQ FT)	LAUNDRY & LINEN (LB LNDRY)	HOUSE-KEEPING (SQ FT)	DIETARY (MEALS SERVED)	CAFETERIA (PROD FTES)	MAINT OF PERSONNEL (# HOUSED)	NURSING ADMIN (NURSE HR)	CENT SERV & SUPPLY (CST REQ)	PHARMACY (COSTS REQUIS)	MED REC (GROSS REVENUE)	SOC SERV (TIME SPENT)	STAT
	8.00	9.00	10.00	11.00 (Adj 9)	12.00	13.00	14.00	15.00	16.00	17.00	18.00	19.00
ANCILLARY COST CENTERS												
37.00		158,116	13,733	2,112	4,999		3,197	857,401	2,703	57,794,294		
38.00												
39.00		10,058			419		370			2,167,862		
40.00												
41.00			1,446							2,135,239		
41.01												
41.02												
42.00												
43.00												
44.00			190							382,893		
44.01										126,001		
46.00												
47.00												
48.00												
49.00										108,632		
50.00						6				342,907		
51.01						1		52,278		2,469,562		
52.00												
53.00												
54.00												
55.00										9,951,896		
56.00								3,736,747	546,104	9,274,976		
57.00												
58.00												
58.02												
59.01												
59.02												
59.03												
60.00												
60.01												
60.02												
60.03												
60.04												
60.05												
61.00												
62.00												
85.00												
86.00												
NONREIMBURSABLE COST CENTERS												
96.00												
97.00												
98.00												
99.00												
99.01												
99.02												
99.03												
99.04												
99.05												
99.06												
100.00												
100.01												
100.02				5,463								
100.03												
TOTAL	0	245,455	48,999	20,145	9,311	0	6,227	4,649,931	549,289	98,140,971	0	0
COST TO BE ALLOCATED	0	199,242	907,914	484,740	988,111	0	703,926	145,640	1,072,050	636,431	0	0
UNIT COST MULTIPLIER - SCH 8	0.000000	0.811723	18.529234	24.062556	106.122919	0.000000	113.044095	0.031321	1.951705	0.006485	0.000000	0.000000

Provider Name:
SUTTER MATERNITY AND SURGERY CENTER

Fiscal Period Ended:
DECEMBER 31, 2008

STAT	STAT	NONPHY ANESTH (ASG TIME)	NURSE SCHOOL (ASG TIME)	I&R-SAL & FRINGES (ASG TIME)	I&R-PRG COST (ASG TIME)	PARAMED EDUCAT (ASG TIME)
19.02	19.03	21.00	21.01	22.00	23.00	24.00

GENERAL SERVICE COST CENTERS

- 1.00 Old Cap Rel Costs - Building and Fixtures
- 2.00 Old Cap Rel Costs - Movable Equipment
- 3.00 New Cap Rel Costs - Building and Fixtures
- 4.00 New Cap Rel Costs - Movable Equipment
- 4.01
- 4.02
- 4.03
- 4.04
- 4.05
- 4.06
- 4.07
- 4.08

- 5.00 Employee Benefits
- 6.01 Non-Patient Telephones
- 6.02 Data Processing
- 6.03 Purchasing/Receiving
- 6.04 Patient Admitting
- 6.05 Patient Business Office
- 6.06
- 6.07
- 6.08

- 6.00 Administrative and General
- 7.00 Maintenance and Repairs
- 8.00 Operation of Plant
- 9.00 Laundry and Linen Service
- 10.00 Housekeeping
- 11.00 Dietary
- 12.00 Cafeteria
- 13.00 Maintenance of Personnel
- 14.00 Nursing Administration
- 15.00 Central Services and Supply
- 16.00 Pharmacy
- 17.00 Medical Records and Library
- 18.00 Social Service
- 19.00
- 19.02
- 19.03

- 21.00 Nursing School
- 21.01 Clinical Pastoral Education
- 22.00 Intern and Res Service - Salary and Fringes
- 23.00 Intern and Res - Other Program
- 24.00 Paramedical Ed Program

INPATIENT ROUTINE COST CENTERS

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

TRIAL BALANCE OF EXPENSES

Provider Name:
SUTTER MATERNITY AND SURGERY CENTER

Fiscal Period Ended:
DECEMBER 31, 2008

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	GENERAL SERVICE COST CENTERS			
1.00	Old Cap Rel Costs - Building and Fixtures	\$	\$ 0	\$ 0
2.00	Old Cap Rel Costs - Movable Equipment		0	0
3.00	New Cap Rel Costs - Building and Fixtures	648,419	(70,383)	578,036
4.00	New Cap Rel Costs - Movable Equipment	2,414,915	(526,010)	1,888,905
4.01			0	0
4.02			0	0
4.03			0	0
4.04			0	0
4.05			0	0
4.06			0	0
4.07			0	0
4.08			0	0
5.00	Employee Benefits	3,526,844	(2,064,207)	1,462,637
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	9,090,737	(82,335)	9,008,402
7.00	Maintenance and Repairs	1,818,322	0	1,818,322
8.00	Operation of Plant		0	0
9.00	Laundry and Linen Service	148,339	0	148,339
10.00	Housekeeping	572,058	0	572,058
11.00	Dietary	297,492	(116,890)	180,602
12.00	Cafeteria	477,212	116,890	594,102
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	456,205	0	456,205
15.00	Central Services and Supply	18,901	0	18,901
16.00	Pharmacy	745,505	0	745,505
17.00	Medical Records and Library	373,545	0	373,545
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 (Gen Routine)	3,667,359	0	3,667,359
26.00	Intensive Care Unit		0	0
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	739,149	0	739,149
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 MATERNITY AND SURGERY CENTER

Fiscal Period Ended:
DECEMBER 31, 2008

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
37.00	Operating Room	\$ 7,164,427	\$ 0	\$ 7,164,427
38.00	Recovery Room		0	0
39.00	Delivery Room and Labor Room	782,447	0	782,447
40.00	Anesthesiology		0	0
41.00	Radiology - Diagnostic	876,705	0	876,705
41.01			0	0
41.02			0	0
42.00	Radiology - Therapeutic		0	0
43.00	Radioisotope		0	0
44.00	Laboratory	543,527	0	543,527
44.01	Pathological Lab		0	0
46.00	Whole Blood	27,508	0	27,508
47.00	Blood Storing and Processing		0	0
48.00	Intravenous Therapy		0	0
49.00	Respiratory Therapy	158,928	0	158,928
50.00	Physical Therapy	97,082	0	97,082
51.01	Pain Management	294,489	0	294,489
52.00	Speech Pathology		0	0
53.00	Electrocardiology		0	0
54.00	Electroencephalography		0	0
55.00	Medical Supplies Charged to Patients	3,736,747	0	3,736,747
56.00	Drugs Charged to Patients	546,104	0	546,104
57.00	Renal Dialysis		0	0
58.00	ASC (Non-Distinct Part)		0	0
58.02	Infusion Service		0	0
59.01			0	0
59.02			0	0
59.03			0	0
60.00	Clinic		0	0
60.01	Gastro-Intestinal Serviceis		0	0
60.02	Out-Patient Psychiatry		0	0
60.03	Clinic-USF/OCC Med Clinic		0	0
60.04	Pros Clinic		0	0
60.05	Melanoma Center		0	0
61.00	Emergency		0	0
62.00	Observation Beds		0	0
85.00			0	0
86.00			0	0
	SUBTOTAL	\$ 39,222,966	\$ (2,742,935)	\$ 36,480,031
	NONREIMBURSABLE COST CENTERS			
96.00	Gift, Flower, Coffee Shop and Canteen		0	0
97.00	Research		0	0
98.00	Physicians' Private Office		0	0
99.00	Nonpaid Workers		0	0
99.01	Satelite Clinic - Airport		0	0
99.02	HIV Serviceis		0	0
99.03	Women Service Line		0	0
99.04	Community Health Education		0	0
99.05	Lifetime		0	0
99.06	Public Relations		0	0
100.00	Adult Day Health Care		0	0
100.01	Access To Care	420,439	0	420,439
100.02	Guest Room		0	0
100.03	Other Nonreimbursable Cost Ctr		0	0
100.99	SUBTOTAL	\$ 420,439	\$ 0	\$ 420,439
101	TOTAL	\$ 39,643,405	\$ (2,742,935)	\$ 36,900,470

(To Schedule 8)

Provider Name:
SUTTER MATERNITY AND SURGERY CENTER

Page 1
Fiscal Period Ended:
DECEMBER 31, 2008

	TOTAL ADJ (Page 1 & 2)	2	3	4	5	6	7	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	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	0													
41.01	0													
41.02	0													
42.00 Radiology - Therapeutic	0													
43.00 Radioisotope	0													
44.00 Laboratory	0													
44.01 Pathological Lab	0													
46.00 Whole Blood	0													
47.00 Blood Storing and Processing	0													
48.00 Intravenous Therapy	0													
49.00 Respiratory Therapy	0													
50.00 Physical Therapy	0													
51.01 Pain Management	0													
52.00 Speech Pathology	0													
53.00 Electrocardiology	0													
54.00 Electroencephalography	0													
55.00 Medical Supplies Charged to Patients	0													
56.00 Drugs Charged to Patients	0													
57.00 Renal Dialysis	0													
58.00 ASC (Non-Distinct Part)	0													
58.02 Infusion Service	0													
59.01	0													
59.02	0													
59.03	0													
60.00 Clinic	0													
60.01 Gastro-Intestinal Services	0													
60.02 Out-Patient Psychiatry	0													
60.03 Clinic-USF/OCC Med Clinic	0													
60.04 Pros Clinic	0													
60.05 Melanoma Center	0													
61.00 Emergency	0													
62.00 Observation Beds	0													
85.00	0													
86.00	0													
NONREIMBURSABLE COST CENTERS														
96.00 Gift, Flower, Coffee Shop and Canteen	0													
97.00 Research	0													
98.00 Physicians' Private Office	0													
99.00 Nonpaid Workers	0													
99.01 Satellite Clinic - Airport	0													
99.02 HIV Services	0													
99.03 Women Service Line	0													
99.04 Community Health Education	0													
99.05 Lifetime	0													
99.06 Public Relations	0													
100.00 Adult Day Health Care	0													
100.01 Access To Care	0													
100.02 Guest Room	0													
100.03 Other Nonreimbursable Cost Ctr	0													
101.00 TOTAL	<u>(\$2,742,935)</u>	<u>0</u>	<u>(462,996)</u>	<u>(10,620)</u>	<u>(1,706,938)</u>	<u>(362,326)</u>	<u>(200,055)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

(To Sch 10)

Provider Name		Fiscal Period		Provider Number		Adjustments	
SUTTER MATERNITY AND SURGERY CENTER		JANUARY 1, 2008 THROUGH DECEMBER 31, 2008		HSP30714F		13	
Report References							
Adj. No.	Audit Report	Work Sheet		Cost Report		As Reported	Increase (Decrease)
		Part	Title	Line	Col.		
1							As Adjusted
<p>Explanation of Audit Adjustments</p> <p><u>MEMORANDUM ADJUSTMENT</u></p> <p>The services provided to Medi-Cal inpatients in Noncontract acute hospitals are subject to various reimbursement limitations identified in AB 5 and AB 1183. These limitations are addressed on Noncontract Schedule A and are incorporated on Noncontract Schedule 1, Line 9.</p> <p>W&I Code, Section 14105.19 and 14166.245</p>							

Provider Name		Fiscal Period		Provider Number		Adjustments		
SUTTER MATERNITY AND SURGERY CENTER		JANUARY 1, 2008 THROUGH DECEMBER 31, 2008		HSP30714F		13		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
2	10A	A		11.00	7	Dietary	\$297,492	\$180,602
	10A	A		12.00	7	Cafeteria	477,212	594,102
<p style="text-align: center;">RECLASSIFICATION OF REPORTED COSTS</p> <p>To revise the reported cafeteria costs from dietary cost center to reflect three meals per patient per day in the perinatal unit for proper cost allocation. CMS Pub. 15-1, Sections 2102.3, 2300, and 2304</p>								

Provider Name		Fiscal Period		Provider Number		Adjustments		
SUTTER MATERNITY AND SURGERY CENTER		JANUARY 1, 2008 THROUGH DECEMBER 31, 2008		HSP30714F		13		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
ADJUSTMENTS TO REPORTED COSTS								
3	10A	A	3.00	7	New Capital Related Costs - Building and Fixtures	\$648,419	(\$37,780)	\$610,639 *
	10A	A	4.00	7	New Capital Related Costs - Movable Equipment	2,414,915	(425,216)	1,989,699 *
To eliminate interest expense transfer rate as no actual payment was made and due to lack of documentation. CMS Pub. 15-1, Sections 202, 202.1, 2300, 2304, and 2328D								
4	10A	A	6.00	7	Administrative and General	\$9,090,737	(\$10,620)	\$9,080,117 *
To eliminate nonallowable patient phone expense. CMS Pub. 15-1, Sections 2106.1 and 2304								
5	10A	A	5.00	7	Employee Benefits	\$3,526,844	(\$1,706,938)	\$1,819,906 *
To adjust the reported employee benefits self-insurance expenses to agree with the provider's record. CMS Pub. 15-1, Sections 332.1, 2300, and 2304								
6	10A	A	3.00	7	New Capital Related Costs - Building and Fixtures	\$610,639	(\$19,253)	\$591,386 *
	10A	A	4.00	7	New Capital Related Costs - Movable Equipment	1,989,699	(90,854)	1,898,845 *
	10A	A	5.00	7	Employee Benefits	1,819,906	(357,269)	1,462,637
	10A	A	6.00	7	Administrative and General	9,080,117	105,050	9,185,167 *
To adjust the reported home office costs to agree with the Sutter Health Home Office Audit Report for fiscal period ended December 31, 2008. CMS Pub. 15-1, Sections 2150.2 and 2304								
7	10A	A	3.00	7	New Capital Related Costs - Building and Fixtures	\$591,386	(\$13,350)	\$578,036
	10A	A	4.00	7	New Capital Related Costs - Movable Equipment	1,898,845	(9,940)	1,888,905
	10A	A	6.00	7	Administrative and General	9,185,167	(176,765)	9,008,402
To revise the allocation of regional home office costs to agree with audited Sutter Health Home Office Audit Report for the fiscal period ended December 31, 2008. CMS Pub. 15-1, Sections 2150.2 and 2304								

*Balance carried forward from prior/to subsequent adjustments

Provider Name		Fiscal Period		Provider Number		Adjustments			
SUTTER MATERNITY AND SURGERY CENTER		JANUARY 1, 2008 THROUGH DECEMBER 31, 2008		HSP30714F		13			
Report References									
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted	
			Part	Title	Line				Col.
ADJUSTMENTS TO REPORTED STATISTICS									
8	9	B-1		11.00	5	Dietary (Gross Salaries)	187,068	(67,456)	119,612
	9	B-1		12.00	5	Cafeteria	425,959	67,456	493,415
9	9	B-1		25.00	11	Adults & Pediatrics (Meals Served)	16,624	(4,054)	12,570
	9	B-1		11.00	11	Total Statistics - Meals Served	24,199	(4,054)	20,145
<p>To adjust gross salaries and meals served statistics to reflect three meals per patient per day in the perinatal unit for proper cost allocation and in conjunction with adjustment number 2. CMS Pub. 15-1, Sections 2102.3, 2300, 2304, and 2304</p>									

Provider Name		Fiscal Period		Provider Number		Adjustments			
SUTTER MATERNITY AND SURGERY CENTER		JANUARY 1, 2008 THROUGH DECEMBER 31, 2008		HSP30714F		13			
Report References		Explanation of Audit Adjustments							
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted	
			Part	Title	Line				Col.
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT									
10	4 4A	D-1 D-1	I II	XIX XIX	9.00 42.00	1 4	318 246	18 12	336 258
11	6	D-4		XIX	37.00	2	\$97,786	\$12,928	\$110,714
6		D-4		XIX	39.00	2	87,235	7,131	94,366
6		D-4		XIX	41.00	2	664	332	996
6		D-4		XIX	44.00	2	27,934	10,324	38,258
6		D-4		XIX	46.00	2	2,032	(2,032)	0
6		D-4		XIX	49.00	2	3,921	(2,586)	1,335
6		D-4		XIX	55.00	2	44,596	5,959	50,555
6		D-4		XIX	56.00	2	178,151	22,309	200,460
6		D-4		XIX	101.00	2	442,319	54,365	496,684
12	2 2	E-3 E-3	III III	XIX XIX	10.00 11.00	1 1	\$1,058,529 442,319	\$57,671 54,365	\$1,116,200 496,684
13	1	E-3	III	XIX	57.00	1	\$383,846	\$10,856	\$394,702

To adjust Medi-Cal Settlement Data to agree with the following
 SURS Paid Claim Summary:
 Report Date: June 16, 2010
 Payment Period: January 1, 2008 through June 10, 2010
 Service Period: January 1, 2008 through December 31, 2008
 CMS Pub. 15-1, Sections 2304, 2404, and 2408