

**REPORT  
ON THE  
HOME OFFICE AUDIT**

**SUTTER WEST BAY REGION  
SAN FRANCISCO, CALIFORNIA**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2010**

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

**Section Chief: Louise Wong  
Audit Supervisor: Marisa Ho  
Auditor: Ken Phelan**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

April 5, 2012

Susan McCabe  
Reimbursement Director  
Sutter Health Support Services  
2880 Gateway Oaks Drive, Suite 200  
Sacramento, CA 95833

SUTTER WEST BAY REGION  
FISCAL PERIOD ENDED DECEMBER 31, 2010

We have examined the Medi-Cal Home Office cost report for the fiscal period ended December 31, 2010. 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 data presented in the Summary of Audited Home Office Costs to Health Facilities represents a proper determination of home office allowable costs for the above fiscal period in accordance with Medi-Cal reimbursement principles. The audited home office cost will be incorporated, by separate adjustment, into each applicable facility audit report.

This Audit Report includes the:

1. Summary of Audited Home Office Costs to Health Care Facilities
2. Audit Adjustments Schedule

If you disagree with the decision of the Department, the results of the home office audit may only be appealed through each individual facility's audit report. Please refer to the appeal instructions in each facility's audit report.

Susan McCabe  
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If you have further 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

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## SUMMARY OF AUDITED HOME OFFICE CAPITAL AND NONCAPITAL RELATED COSTS TO CHAIN COMPONENTS

HOME OFFICE NAME:  
SUTTER WEST BAY REGIONFISCAL PERIOD ENDED:  
DECEMBER 31, 2010

	NPI NUMBER	FISCAL PERIODS ENDING DURING HOME OFFICE FISCAL YEAR		CAPITAL RELATED (SCHEDULE 3) 1	NONCAPITAL RELATED (SCHEDULE 3-1) 2	TOTAL AUDITED H.O. COSTS (COLUMN 1 + 2) 3
		FROM	TO			
<b><u>HEALTH CARE FACILITIES</u></b>						
1. CPMC - California Pacific Campus	1902964109	01/01/10	12/31/10	\$4,119,713	\$171,958,772	\$176,078,485
2. CPMC - Davies Campus	1265590442	01/01/10	12/31/10	840,426	27,795,085	28,635,512
3. CPMC - Saint Luke Campus	1881712933	01/01/10	12/31/10	953,979	20,361,423	21,315,402
4. Sutter Marin Community Hospital	1689654964	01/01/10	12/31/10	22,232	892,203	914,435
5. Sutter Lakeside Hospital	1063407229	01/01/10	12/31/10	21,738	876,351	898,089
6. Sutter Medical Center of Santa Rosa	1740413798	01/01/10	12/31/10	53,735	2,147,871	2,201,606
7. Marin General Hospital	1396725677	01/01/10	06/30/10	7,322	572,057	579,380
8. Sutter Solano Medical Center	1831177203	01/01/10	12/31/10	1,151	54,800	55,951
9. Sutter Delta Medical Center	1124135132	01/01/10	12/31/10	7,216	343,462	350,678
10. Eden Medical Center	1134122179	01/01/10	12/31/10	24,664	1,173,912	1,198,576
11. San Leandro Hospital	1457317034	01/01/10	12/31/10	7,055	335,775	342,830
12. Alta Bates Medical Center	1013906221	01/01/10	12/31/10	12,641	601,689	614,330
13. Summit Medical Center	1740279959	01/01/10	12/31/10	26,550	1,263,682	1,290,232
14. Mills Peninsula Hospital	1518937051	01/01/10	12/31/10	14,416	686,168	700,584
<b>SUBTOTAL (LINES 1 THROUGH 14)</b>				<b>\$6,112,839</b>	<b>\$229,063,250</b>	<b>\$235,176,089</b>
<b><u>OTHER COMPONENTS</u></b>						
19. Sutter Pacific Medical Foundation	N/A	01/01/10	12/31/10	\$47,081	\$2,020,354	\$2,067,434
20. Saint Luke Healthcare Center	N/A	01/01/10	12/31/10	73,230	744,941	818,171
21. Cathedral Heights, LLC	N/A	01/01/10	12/31/10	824	41,357	42,181
22. California Pacific Advanced Imagin	N/A	01/01/10	12/31/10	1,286	37,507	38,793
23. CPMC - Foundation	N/A	01/01/10	12/31/10	5,836	625,198	631,034
24. San Francisco Endoscopy Center, LLC	N/A	01/01/10	12/31/10	1,087	31,692	32,779
25. Presidio Surgery Center, LLC	N/A	01/01/10	12/31/10	2,682	78,229	80,911
26. CPMC Research Institute	N/A	01/01/10	12/31/10	9,567	642,414	651,981
<b>SUBTOTAL (LINES 19 THROUGH 26)</b>				<b>\$141,593</b>	<b>\$4,221,693</b>	<b>\$4,363,286</b>
<b>GRAND TOTAL</b>				<b>\$6,254,432</b>	<b>\$233,284,943</b>	<b>\$239,539,375</b>

## COMPARISON OF REPORTED AND AUDITED HOME OFFICE COSTS

HOME OFFICE NAME:  
SUTTER WEST BAY REGIONFISCAL PERIOD ENDED:  
DECEMBER 31, 2010

	NPI NUMBER	FISCAL PERIODS ENDING DURING HOME OFFICE FISCAL YEAR		REPORTED HOME OFFICE COSTS (SCH. 9) 1	AUDITED H.O. COSTS (SCH. 3 & 3-1) 2	VARIANCE (COLUMN 2-1) 3
		FROM	TO			
<b><u>HEALTH CARE FACILITIES</u></b>						
1. CPMC - California Pacific Campus	1902964109	01/01/10	12/31/10	\$200,989,453	\$176,078,485	(\$24,910,969)
2. CPMC - Davies Campus	1265590442	01/01/10	12/31/10	32,380,936	28,635,512	(3,745,425)
3. CPMC - Saint Luke Campus	1881712933	01/01/10	12/31/10	17,470,236	21,315,402	3,845,166
4. Sutter Marin Community Hospital	1689654964	01/01/10	12/31/10	1,370,726	914,435	(456,291)
5. Sutter Lakeside Hospital	1063407229	01/01/10	12/31/10	1,352,721	898,089	(454,632)
6. Sutter Medical Center of Santa Rosa	1740413798	01/01/10	12/31/10	3,343,204	2,201,606	(1,141,598)
7. Marin General Hospital	1396725677	01/01/10	06/30/10	581,214	579,380	(1,834)
8. Sutter Solano Medical Center	1831177203	01/01/10	12/31/10	55,981	55,951	(30)
9. Sutter Delta Medical Center	1124135132	01/01/10	12/31/10	350,868	350,678	(190)
10. Eden Medical Center	1134122179	01/01/10	12/31/10	1,199,226	1,198,576	(650)
11. San Leandro Hospital	1457317034	01/01/10	12/31/10	343,016	342,830	(186)
12. Alta Bates Medical Center	1013906221	01/01/10	12/31/10	614,663	614,330	(333)
13. Summit Medical Center	1740279959	01/01/10	12/31/10	1,290,932	1,290,232	(700)
14. Mills Peninsula Hospital	1518937051	01/01/10	12/31/10	700,964	700,584	(380)
<b>SUBTOTAL (LINES 1 THROUGH 14)</b>				<b>\$262,044,140</b>	<b>\$235,176,089</b>	<b>(\$26,868,051)</b>
<b><u>OTHER COMPONENTS</u></b>						
19. Sutter Pacific Medical Foundation	N/A	01/01/10	12/31/10	\$3,293,599	\$2,067,434	(\$1,226,165)
20. Saint Luke Healthcare Center	N/A	01/01/10	12/31/10	905,922	818,171	(87,751)
21. Cathedral Heights, LLC	N/A	01/01/10	12/31/10	65,985	42,181	(23,804)
22. California Pacific Advanced Imagin	N/A	01/01/10	12/31/10	75,603	38,793	(36,810)
23. CPMC - Foundation	N/A	01/01/10	12/31/10	799,966	631,034	(168,932)
24. San Francisco Endoscopy Center, LLC	N/A	01/01/10	12/31/10	64,234	32,779	(31,455)
25. Presidio Surgery Center, LLC	N/A	01/01/10	12/31/10	154,952	80,911	(74,041)
26. CPMC Research Institute	N/A	01/01/10	12/31/10	929,013	651,981	(277,032)
<b>SUBTOTAL (LINES 19 THROUGH 26)</b>				<b>\$6,289,274</b>	<b>\$4,363,285</b>	<b>(\$1,925,989)</b>
<b>GRAND TOTAL</b>				<b>\$268,333,414</b>	<b>\$239,539,374</b>	<b>(\$28,794,040)</b>

## SUMMARY ALLOCATION OF HOME OFFICE COSTS - CAPITAL RELATED

HOME OFFICE NAME:  
SUTTER WEST BAY REGIONFISCAL PERIOD ENDED:  
DECEMBER 31, 2010

	NPI NUMBER	FISCAL PERIODS ENDING DURING HOME OFFICE FISCAL YEAR		DIRECT CAPITAL COSTS (SCHEDULE 7) 1	FUNCTIONAL CAPITAL COSTS 2	POOLED CAPITAL COSTS (SCHEDULE 4) 3	TOTAL CAPITAL COSTS (COL. 1 TO 3)	
		FROM	TO					
<b><u>HEALTH CARE FACILITIES</u></b>								
1.	CPMC - California Pacific Campus	1902964109	01/01/10	12/31/10	\$3,983,633	\$0	\$136,080	\$4,119,713
2.	CPMC - Davies Campus	1265590442	01/01/10	12/31/10	812,687	0	27,739	840,426
3.	CPMC - Saint Luke Campus	1881712933	01/01/10	12/31/10	924,844	0	29,135	953,979
4.	Sutter Marin Community Hospital	1689654964	01/01/10	12/31/10	5,892	0	16,340	22,232
5.	Sutter Lakeside Hospital	1063407229	01/01/10	12/31/10	5,272	0	16,466	21,738
6.	Sutter Medical Center of Santa Rosa	1740413798	01/01/10	12/31/10	14,077	0	39,658	53,735
7.	Marin General Hospital	1396725677	01/01/10	06/30/10	7,277	0	45	7,322
8.	Sutter Solano Medical Center	1831177203	01/01/10	12/31/10	1,151	0	0	1,151
9.	Sutter Delta Medical Center	1124135132	01/01/10	12/31/10	7,216	0	0	7,216
10.	Eden Medical Center	1134122179	01/01/10	12/31/10	24,664	0	0	24,664
11.	San Leandro Hospital	1457317034	01/01/10	12/31/10	7,055	0	0	7,055
12.	Alta Bates Medical Center	1013906221	01/01/10	12/31/10	12,641	0	0	12,641
13.	Summit Medical Center	1740279959	01/01/10	12/31/10	26,550	0	0	26,550
14.	Mills Peninsula Hospital	1518937051	01/01/10	12/31/10	14,416	0	0	14,416
<b>SUBTOTAL (LINES 1 THROUGH 14)</b>					<b>\$5,847,375</b>	<b>\$0</b>	<b>\$265,464</b>	<b>\$6,112,839</b>
<b><u>OTHER COMPONENTS</u></b>								
19.	Sutter Pacific Medical Foundation	N/A	01/01/10	12/31/10	\$4,417	\$0	\$42,664	\$47,081
20.	Saint Luke Healthcare Center	N/A	01/01/10	12/31/10	70,695	0	2,535	73,230
21.	Cathedral Heights, LLC	N/A	01/01/10	12/31/10	2	0	822	824
22.	California Pacific Advanced Imagin	N/A	01/01/10	12/31/10	0	0	1,286	1,286
23.	CPMC - Foundation	N/A	01/01/10	12/31/10	0	0	5,836	5,836
24.	San Francisco Endoscopy Center, LLC	N/A	01/01/10	12/31/10	0	0	1,087	1,087
25.	Presidio Surgery Center, LLC	N/A	01/01/10	12/31/10	0	0	2,682	2,682
26.	CPMC Research Institute	N/A	01/01/10	12/31/10	0	0	9,567	9,567
<b>SUBTOTAL (LINES 19 THROUGH 26)</b>					<b>\$75,114</b>	<b>\$0</b>	<b>\$66,479</b>	<b>\$141,593</b>
<b>GRAND TOTAL</b>					<b>\$5,922,489</b>	<b>\$0</b>	<b>\$331,943</b>	<b>\$6,254,432</b>

(To Schedule 1 &amp; 2)

## SUMMARY ALLOCATION OF HOME OFFICE COSTS - NONCAPITAL RELATED

HOME OFFICE NAME:  
SUTTER WEST BAY REGIONFISCAL PERIOD ENDED:  
DECEMBER 31, 2010

	NPI NUMBER	FISCAL PERIODS ENDING DURING HOME OFFICE FISCAL YEAR		DIRECT COSTS (SCH. 7-1) 1	FUNCTIONAL COSTS (SCH. 5-1) 2	POOLED COSTS (SCH. 4) 3	TOTAL NONCAPITAL COSTS (COL. 1 TO 3)	
		FROM	TO					
<b><u>HEALTH CARE FACILITIES</u></b>								
1.	CPMC - California Pacific Campus	1902964109	01/01/10	12/31/10	\$125,628,186	\$42,361,785	\$3,968,801	\$171,958,772
2.	CPMC - Davies Campus	1265590442	01/01/10	12/31/10	18,098,361	8,887,696	809,028	27,795,085
3.	CPMC - Saint Luke Campus	1881712933	01/01/10	12/31/10	10,497,551	9,014,137	849,735	20,361,423
4.	Sutter Marin Community Hospital	1689654964	01/01/10	12/31/10	415,633	0	476,570	892,203
5.	Sutter Lakeside Hospital	1063407229	01/01/10	12/31/10	396,106	0	480,245	876,351
6.	Sutter Medical Center of Santa Rosa	1740413798	01/01/10	12/31/10	991,233	0	1,156,638	2,147,871
7.	Marin General Hospital	1396725677	01/01/10	06/30/10	570,737	0	1,320	572,057
8.	Sutter Solano Medical Center	1831177203	01/01/10	12/31/10	54,800	0	0	54,800
9.	Sutter Delta Medical Center	1124135132	01/01/10	12/31/10	343,462	0	0	343,462
10.	Eden Medical Center	1134122179	01/01/10	12/31/10	1,173,912	0	0	1,173,912
11.	San Leandro Hospital	1457317034	01/01/10	12/31/10	335,775	0	0	335,775
12.	Alta Bates Medical Center	1013906221	01/01/10	12/31/10	601,689	0	0	601,689
13.	Summit Medical Center	1740279959	01/01/10	12/31/10	1,263,682	0	0	1,263,682
14.	Mills Peninsula Hospital	1518937051	01/01/10	12/31/10	686,168	0	0	686,168
<b>SUBTOTAL (LINES 1 THROUGH 14)</b>					<b>\$161,057,295</b>	<b>\$60,263,618</b>	<b>\$7,742,337</b>	<b>\$229,063,250</b>
<b><u>OTHER COMPONENTS</u></b>								
19.	Sutter Pacific Medical Foundation	N/A	01/01/10	12/31/10	\$776,054	\$0	\$1,244,300	\$2,020,354
20.	Saint Luke Healthcare Center	N/A	01/01/10	12/31/10	671,002	0	73,939	744,941
21.	Cathedral Heights, LLC	N/A	01/01/10	12/31/10	17,374	0	23,983	41,357
22.	California Pacific Advanced Imagin	N/A	01/01/10	12/31/10	0	0	37,507	37,507
23.	CPMC - Foundation	N/A	01/01/10	12/31/10	455,004	0	170,194	625,198
24.	San Francisco Endoscopy Center, LLC	N/A	01/01/10	12/31/10	0	0	31,692	31,692
25.	Presidio Surgery Center, LLC	N/A	01/01/10	12/31/10	0	0	78,229	78,229
26.	CPMC Research Institute	N/A	01/01/10	12/31/10	363,386	0	279,028	642,414
<b>SUBTOTAL (LINES 19 THROUGH 26)</b>					<b>\$2,282,820</b>	<b>\$0</b>	<b>\$1,938,873</b>	<b>\$4,221,693</b>
<b>GRAND TOTAL</b>					<b>\$163,340,115</b>	<b>\$60,263,618</b>	<b>\$9,681,209</b>	<b>\$233,284,943</b>

(To Schedule 1 &amp; 2)

## POOLED ALLOCATION OF HOME OFFICE COSTS TO CHAIN COMPONENTS

HOME OFFICE NAME:  
SUTTER WEST BAY REGIONFISCAL PERIOD ENDED:  
DECEMBER 31, 2010

	NPI NUMBER	TOTAL COST (SCH. G, COL. 1) 1	CAPITAL (SCH. 8) 2	NONCAPITAL (SCH. 8) 3	TOTAL POOLED (COL. 2 + 3) 4
<b><u>HEALTH CARE FACILITIES</u></b>					
		(Adj 14)			
1. CPMC - California Pacific Campus	1902964109	\$528,899,624	\$136,080	\$3,968,801	\$4,104,881
2. CPMC - Davies Campus	1265590442	107,814,584	27,739	809,028	836,768
3. CPMC - Saint Luke Campus	1881712933	113,239,342	29,135	849,735	878,870
4. Sutter Marin Community Hospital	1689654964	63,509,720	16,340	476,570	492,910
5. Sutter Lakeside Hospital	1063407229	63,999,500	16,466	480,245	496,711
6. Sutter Medical Center of Santa Rosa	1740413798	154,138,559	39,658	1,156,638	1,196,296
7. Marin General Hospital	1396725677	175,954	45	1,320	1,366
8. Sutter Solano Medical Center	1831177203	0	0	0	0
9. Sutter Delta Medical Center	1124135132	0	0	0	0
10. Eden Medical Center	1134122179	0	0	0	0
11. San Leandro Hospital	1457317034	0	0	0	0
12. Alta Bates Medical Center	1013906221	0	0	0	0
13. Summit Medical Center	1740279959	0	0	0	0
14. Mills Peninsula Hospital	1518937051	0	0	0	0
<b>SUBTOTAL (LINES 1 THROUGH 14)</b>		<b>\$1,031,777,283</b>	<b>\$265,464</b>	<b>\$7,742,337</b>	<b>\$8,007,801</b>
<b><u>OTHER COMPONENTS</u></b>					
19. Sutter Pacific Medical Foundation	N/A	\$165,820,754	\$42,664	\$1,244,300	\$1,286,963
20. Saint Luke Healthcare Center	N/A	9,853,438	2,535	73,939	76,474
21. Cathedral Heights, LLC	N/A	3,196,079	822	23,983	24,805
22. California Pacific Advanced Imagin	N/A	4,998,332	1,286	37,507	38,793
23. CPMC - Foundation	N/A	22,680,830	5,836	170,194	176,030
24. San Francisco Endoscopy Center, LLC	N/A	4,223,452	1,087	31,692	32,779
25. Presidio Surgery Center, LLC	N/A	10,425,136	2,682	78,229	80,911
26. CPMC Research Institute	N/A	37,184,505	9,567	279,028	288,595
<b>SUBTOTAL (LINES 19 THROUGH 26)</b>		<b>\$258,382,526</b>	<b>\$66,479</b>	<b>\$1,938,873</b>	<b>\$2,005,351</b>
<b>GRAND TOTAL</b>		<b>\$1,290,159,809</b>	<b>\$331,943</b>	<b>\$9,681,209</b>	<b>\$10,013,152</b>
		(To Schedule 3) (To Schedule 3-1)			
MULTIPLIER			0.000257	0.007504	

HOME OFFICE NAME:  
SUTTER WEST BAY REGIONFISCAL PERIOD ENDED:  
DECEMBER 31, 2010

	NPI NUMBER	Employee Benefits- Payroll Related	Employee Health and Welfare	Purchasing	Admitting	Patient Billing	
		14	31	31.01	31.02	31.03	
<b>HEALTH CARE FACILITIES</b>							
1.	CPMC - California Pacific Campus	1902964109	\$798,551	\$0	\$96,319	\$2,630,016	\$6,704,749
2.	CPMC - Davies Campus	1265590442	176,852	0	14,409	581,495	1,435,957
3.	CPMC - Saint Luke Campus	1881712933	162,931	0	9,045	547,060	1,285,974
4.	Sutter Marin Community Hospital	1689654964	0	0	0	0	0
5.	Sutter Lakeside Hospital	1063407229	0	0	0	0	0
6.	Sutter Medical Center of Santa Rosa	1740413798	0	0	0	0	0
7.	Marin General Hospital	1396725677	0	0	0	0	0
8.	Sutter Solano Medical Center	1831177203	0	0	0	0	0
9.	Sutter Delta Medical Center	1124135132	0	0	0	0	0
10.	Eden Medical Center	1134122179	0	0	0	0	0
11.	San Leandro Hospital	1457317034	0	0	0	0	0
12.	Alta Bates Medical Center	1013906221	0	0	0	0	0
13.	Summit Medical Center	1740279959	0	0	0	0	0
14.	Mills Peninsula Hospital	1518937051	0	0	0	0	0
<b>SUBTOTAL (LINES 1 THROUGH 14)</b>			\$1,138,334	\$0	\$119,773	\$3,758,571	\$9,426,680
<b>OTHER COMPONENTS</b>							
19.	Sutter Pacific Medical Foundation	N/A	0	\$0	\$0	\$0	\$0
20.	Saint Luke Healthcare Center	N/A	0	0	0	0	0
21.	Cathedral Heights, LLC	N/A	0	0	0	0	0
22.	California Pacific Advanced Imagin	N/A	0	0	0	0	0
23.	CPMC - Foundation	N/A	0	0	0	0	0
24.	San Francisco Endoscopy Center, LLC	N/A	0	0	0	0	0
25.	Presidio Surgery Center, LLC	N/A	0	0	0	0	0
26.	CPMC Research Institute	N/A	0	0	0	0	0
<b>SUBTOTAL (LINES 19 THROUGH 26)</b>			\$0	\$0	\$0	\$0	\$0
<b>GRAND TOTAL</b>			\$1,138,334	\$0	\$119,773	\$3,758,571	\$9,426,680

HOME OFFICE NAME:  
SUTTER WEST BAY REGIONFISCAL PERIOD ENDED:  
DECEMBER 31, 2010

	NPI NUMBER	Administration and General	Repairs and Maintenance	Housekeeping	Nursing Administration	Medical Records	
		34	35	35.01	35.02	35.03	
<b><u>HEALTH CARE FACILITIES</u></b>							
1.	CPMC - California Pacific Campus	1902964109	\$26,235,196	\$0	\$276,373	\$3,481,865	\$1,434,011
2.	CPMC - Davies Campus	1265590442	5,347,965	0	60,230	814,837	307,122
3.	CPMC - Saint Luke Campus	1881712933	5,617,051	0	117,011	901,022	275,044
4.	Sutter Marin Community Hospital	1689654964	0	0	0	0	0
5.	Sutter Lakeside Hospital	1063407229	0	0	0	0	0
6.	Sutter Medical Center of Santa Rosa	1740413798	0	0	0	0	0
7.	Marin General Hospital	1396725677	0	0	0	0	0
8.	Sutter Solano Medical Center	1831177203	0	0	0	0	0
9.	Sutter Delta Medical Center	1124135132	0	0	0	0	0
10.	Eden Medical Center	1134122179	0	0	0	0	0
11.	San Leandro Hospital	1457317034	0	0	0	0	0
12.	Alta Bates Medical Center	1013906221	0	0	0	0	0
13.	Summit Medical Center	1740279959	0	0	0	0	0
14.	Mills Peninsula Hospital	1518937051	0	0	0	0	0
<b>SUBTOTAL (LINES 1 THROUGH 14)</b>			\$37,200,212	\$0	\$453,614	\$5,197,724	\$2,016,177
<b><u>OTHER COMPONENTS</u></b>							
19.	Sutter Pacific Medical Foundation	N/A	\$0	\$0	\$0	\$0	\$0
20.	Saint Luke Healthcare Center	N/A	0	0	0	0	0
21.	Cathedral Heights, LLC	N/A	0	0	0	0	0
22.	California Pacific Advanced Imagin	N/A	0	0	0	0	0
23.	CPMC - Foundation	N/A	0	0	0	0	0
24.	San Francisco Endoscopy Center, LLC	N/A	0	0	0	0	0
25.	Presidio Surgery Center, LLC	N/A	0	0	0	0	0
26.	CPMC Research Institute	N/A	0	0	0	0	0
<b>SUBTOTAL (LINES 19 THROUGH 26)</b>			\$0	\$0	\$0	\$0	\$0
<b>GRAND TOTAL</b>			\$37,200,212	\$0	\$453,614	\$5,197,724	\$2,016,177

FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN  
 COMPONENTS - NONCAPITAL RELATED  
 FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN  
 COMPONENTS - NONCAPITAL RELATED

HOME OFFICE NAME:  
 SUTTER WEST BAY REGION

FISCAL PERIOD ENDED  
 DECEMBER 31, 2011

	NPI NUMBER	Social Services 35.04	Interns and Residents-Other 35.05	EICU Program 35.07	Surgical Services 35.08	Stroke Services 35.12	AUDITED TOTAL NONCAPITAL	
<b>HEALTH CARE FACILITIES</b>								
1.	CPMC - California Pacific Campus	1902964109	\$0	\$1,044	\$0	\$582,015	\$121,647	\$42,361,785
2.	CPMC - Davies Campus	1265590442	0	19	0	142,557	6,253	8,887,696
3.	CPMC - Saint Luke Campus	1881712933	0	43	0	89,198	9,758	9,014,137
4.	Sutter Marin Community Hospital	1689654964	0	0	0	0	0	0
5.	Sutter Lakeside Hospital	1063407229	0	0	0	0	0	0
6.	Sutter Medical Center of Santa Rosa	1740413798	0	0	0	0	0	0
7.	Marin General Hospital	1396725677	0	0	0	0	0	0
8.	Sutter Solano Medical Center	1831177203	0	0	0	0	0	0
9.	Sutter Delta Medical Center	1124135132	0	0	0	0	0	0
10.	Eden Medical Center	1134122179	0	0	0	0	0	0
11.	San Leandro Hospital	1457317034	0	0	0	0	0	0
12.	Alta Bates Medical Center	1013906221	0	0	0	0	0	0
13.	Summit Medical Center	1740279959	0	0	0	0	0	0
14.	Mills Peninsula Hospital	1518937051	0	0	0	0	0	0
<b>SUBTOTAL (LINES 1 THROUGH 14)</b>			\$0	\$1,106	\$0	\$813,769	\$137,658	\$60,263,618
<b>OTHER COMPONENTS</b>								
19.	Sutter Pacific Medical Foundation	N/A	\$0	\$0	\$0	\$0	\$0	\$0
20.	Saint Luke Healthcare Center	N/A	0	0	0	0	0	0
21.	Cathedral Heights, LLC	N/A	0	0	0	0	0	0
22.	California Pacific Advanced Imagin	N/A	0	0	0	0	0	0
23.	CPMC - Foundation	N/A	0	0	0	0	0	0
24.	San Francisco Endoscopy Center, LLC	N/A	0	0	0	0	0	0
25.	Presidio Surgery Center, LLC	N/A	0	0	0	0	0	0
26.	CPMC Research Institute	N/A	0	0	0	0	0	0
<b>SUBTOTAL (LINES 19 THROUGH 26)</b>			\$0	\$0	\$0	\$0	\$0	\$0
<b>GRAND TOTAL</b>			\$0	\$1,106	\$0	\$813,769	\$137,658	\$60,263,618

(To Schedule 3-1)

**FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN  
COMPONENTS STATISTICS - NONCAPITAL RELATED**

HOME OFFICE NAME:  
SUTTER WEST BAY REGION

FISCAL PERIOD ENDED:  
DECEMBER 31, 2010

	NPI NUMBER	Employee Benefits-Payroll (Gross Salaries)	Employee Health and Health and (Gross Salaries)	Purchasing (Costed Requisitions)	Admitting ( Gross Inpat Rev)	Patient Billing (Gross Patient Rev)
		14.00	31.00	31.01	31.02 (Adj. 10)	31.03 (Adj. 11)
<b>HEALTH CARE FACILITIES</b>						
1. CPMC - California Pacific Campus	1902964109	261,014,552	261,014,552	52,358,917	1,842,124,870	2,700,935,043
2. CPMC - Davies Campus	1265590442	57,805,821	57,805,821	7,832,525	407,292,640	578,459,727
3. CPMC - Saint Luke Campus	1881712933	53,255,637	53,255,637	4,917,031	383,173,342	518,040,607
4. Sutter Marin Community Hospital	1689654964	0	0	0	0	0
5. Sutter Lakeside Hospital	1063407229	0	0	0	0	0
6. Sutter Medical Center of Santa Rosa	1740413798	0	0	0	0	0
7. Marin General Hospital	1396725677	0	0	0	0	0
8. Sutter Solano Medical Center	1831177203	0	0	0	0	0
9. Sutter Delta Medical Center	1124135132	0	0	0	0	0
10. Eden Medical Center	1134122179	0	0	0	0	0
11. San Leandro Hospital	1457317034	0	0	0	0	0
12. Alta Bates Medical Center	1013906221	0	0	0	0	0
13. Summit Medical Center	1740279959	0	0	0	0	0
14. Mills Peninsula Hospital	1518937051	0	0	0	0	0
<b>SUBTOTAL (LINES 1 THROUGH 14)</b>		<b>372,076,010</b>	<b>372,076,010</b>	<b>65,108,473</b>	<b>2,632,590,852</b>	<b>3,797,435,377</b>
<b>OTHER COMPONENTS</b>						
19. Sutter Pacific Medical Foundation	N/A	0	0	0	0	0
20. Saint Luke Healthcare Center	N/A	0	0	0	0	0
21. Cathedral Heights, LLC	N/A	0	0	0	0	0
22. California Pacific Advanced Imagin	N/A	0	0	0	0	0
23. CPMC - Foundation	N/A	0	0	0	0	0
24. San Francisco Endoscopy Center, LLC	N/A	0	0	0	0	0
25. Presidio Surgery Center, LLC	N/A	0	0	0	0	0
26. CPMC Research Institute	N/A	0	0	0	0	0
<b>SUBTOTAL (LINES 19 THROUGH 26)</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>GRAND TOTAL</b>		<b>372,076,010</b>	<b>372,076,010</b>	<b>65,108,473</b>	<b>2,632,590,852</b>	<b>3,797,435,377</b>
TOTAL STATISTICS		372,076,010	372,076,010	65,108,473	2,632,590,852	3,797,435,377
COST TO BE ALLOCATED (FROM SCHEDULE 8)		\$1,138,334	\$0	\$119,773	\$3,758,571	\$9,426,680
UNIT COST MULTIPLIER		0.003059	0.000000	0.001840	0.001428	0.002482

**FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN  
COMPONENTS STATISTICS - NONCAPITAL RELATED**

HOME OFFICE NAME:  
SUTTER WEST BAY REGION

FISCAL PERIOD ENDED:  
DECEMBER 31, 2010

	NPI NUMBER	Administration and General	Repairs and Maintenance	Housekeeping	Nursing Administration	Medical Records
		(Adj Operating Cost) 34.00 (Adj. 12)	(MME Dep Exp) 35.00	(HK Square Feet) 35.01	(Nurse Hours) 35.02	(Gross Patient Rev) 35.03 (Adj. 13)
<b>HEALTH CARE FACILITIES</b>						
1. CPMC - California Pacific Campus	1902964109	528,899,624	46,030,060	782,097	2,296,409	2,700,935,043
2. CPMC - Davies Campus	1265590442	107,814,584	10,722,766	170,442	537,413	578,459,727
3. CPMC - Saint Luke Campus	1881712933	113,239,342	6,221,132	331,126	594,255	518,040,607
4. Sutter Marin Community Hospital	1689654964	0	0	0	0	0
5. Sutter Lakeside Hospital	1063407229	0	0	0	0	0
6. Sutter Medical Center of Santa Rosa	1740413798	0	0	0	0	0
7. Marin General Hospital	1396725677	0	0	0	0	0
8. Sutter Solano Medical Center	1831177203	0	0	0	0	0
9. Sutter Delta Medical Center	1124135132	0	0	0	0	0
10. Eden Medical Center	1134122179	0	0	0	0	0
11. San Leandro Hospital	1457317034	0	0	0	0	0
12. Alta Bates Medical Center	1013906221	0	0	0	0	0
13. Summit Medical Center	1740279959	0	0	0	0	0
14. Mills Peninsula Hospital	1518937051	0	0	0	0	0
<b>SUBTOTAL (LINES 1 THROUGH 14)</b>		<b>749,953,550</b>	<b>62,973,958</b>	<b>1,283,665</b>	<b>3,428,077</b>	<b>3,797,435,377</b>
<b>OTHER COMPONENTS</b>						
19. Sutter Pacific Medical Foundation	N/A	0	0	0	0	0
20. Saint Luke Healthcare Center	N/A	0	0	0	0	0
21. Cathedral Heights, LLC	N/A	0	0	0	0	0
22. California Pacific Advanced Imagin	N/A	0	0	0	0	0
23. CPMC - Foundation	N/A	0	0	0	0	0
24. San Francisco Endoscopy Center, LLC	N/A	0	0	0	0	0
25. Presidio Surgery Center, LLC	N/A	0	0	0	0	0
26. CPMC Research Institute	N/A	0	0	0	0	0
<b>SUBTOTAL (LINES 19 THROUGH 26)</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>GRAND TOTAL</b>		<b>749,953,550</b>	<b>62,973,958</b>	<b>1,283,665</b>	<b>3,428,077</b>	<b>3,797,435,377</b>
TOTAL STATISTICS		749,953,550	62,973,958	1,283,665	3,428,077	3,797,435,377
COST TO BE ALLOCATED (FROM SCHEDULE 8)		\$37,200,212	\$0	\$453,614	\$5,197,724	\$2,016,177
UNIT COST MULTIPLIER		0.049603	0.000000	0.353374	1.516221	0.000531

**FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN  
COMPONENTS STATISTICS - NONCAPITAL RELATED**

HOME OFFICE NAME:  
SUTTER WEST BAY REGION

FISCAL PERIOD ENDED:  
DECEMBER 31, 2010

	NPI NUMBER	Social Services	Interns and Residents-Other	EICU Program	Surgical Services	Stroke Services
		Social Svc Stats 35.04	(I&R FTES) 35.05	(Gross ICU Revenue) 35.07	(OR Revenue) 35.08	(Pt Revenue EKG) 35.12
<b><u>HEALTH CARE FACILITIES</u></b>						
1. CPMC - California Pacific Campus	1902964109	259,330	9,645	166,305,551	366,517,350	104,926,161
2. CPMC - Davies Campus	1265590442	70,413	175	25,701,026	89,773,466	5,393,811
3. CPMC - Saint Luke Campus	1881712933	93,060	400	27,187,976	56,171,221	8,416,378
4. Sutter Marin Community Hospital	1689654964	0	0	0	0	0
5. Sutter Lakeside Hospital	1063407229	0	0	0	0	0
6. Sutter Medical Center of Santa Rosa	1740413798	0	0	0	0	0
7. Marin General Hospital	1396725677	0	0	0	0	0
8. Sutter Solano Medical Center	1831177203	0	0	0	0	0
9. Sutter Delta Medical Center	1124135132	0	0	0	0	0
10. Eden Medical Center	1134122179	0	0	0	0	0
11. San Leandro Hospital	1457317034	0	0	0	0	0
12. Alta Bates Medical Center	1013906221	0	0	0	0	0
13. Summit Medical Center	1740279959	0	0	0	0	0
14. Mills Peninsula Hospital	1518937051	0	0	0	0	0
<b>SUBTOTAL (LINES 1 THROUGH 14)</b>		<b>422,803</b>	<b>10,220</b>	<b>219,194,553</b>	<b>512,462,037</b>	<b>118,736,350</b>
<b><u>OTHER COMPONENTS</u></b>						
19. Sutter Pacific Medical Foundation	N/A	0	0	0	0	0
20. Saint Luke Healthcare Center	N/A	0	0	0	0	0
21. Cathedral Heights, LLC	N/A	0	0	0	0	0
22. California Pacific Advanced Imagin	N/A	0	0	0	0	0
23. CPMC - Foundation	N/A	0	0	0	0	0
24. San Francisco Endoscopy Center, LLC	N/A	0	0	0	0	0
25. Presidio Surgery Center, LLC	N/A	0	0	0	0	0
26. CPMC Research Institute	N/A	0	0	0	0	0
<b>SUBTOTAL (LINES 19 THROUGH 26)</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>GRAND TOTAL</b>		<b>422,803</b>	<b>10,220</b>	<b>219,194,553</b>	<b>512,462,037</b>	<b>118,736,350</b>
TOTAL STATISTICS		422,803	10,220	219,194,553	512,462,037	118,736,350
COST TO BE ALLOCATED (FROM SCHEDULE 8)		\$0	\$1,106	\$0	\$813,769	\$137,658
UNIT COST MULTIPLIER		0.000000	0.108219	0.000000	0.001588	0.001159

## DIRECT ALLOCATION OF CAPITAL COSTS TO CHAIN COMPONENTS

HOME OFFICE NAME:  
SUTTER WEST BAY REGIONFISCAL PERIOD ENDED:  
DECEMBER 31, 2010

<u>HEALTH CARE FACILITIES</u>	NPI NUMBER	REPORTED TOTAL (SCH. E)	Pooled Cost Reclassification Movable Equip (Adj. 1)					AUDITED TOTAL
1. CPMC - California Pacific Campus	1902964109	\$4,813,583	(\$829,950)	\$0	\$0	\$0	\$0	\$3,983,633
2. CPMC - Davies Campus	1265590442	980,606	(167,919)	0	0	0	0	812,687
3. CPMC - Saint Luke Campus	1881712933	1,108,253	(183,409)	0	0	0	0	924,844
4. Sutter Marin Community Hospital	1689654964	5,892	0	0	0	0	0	5,892
5. Sutter Lakeside Hospital	1063407229	5,272	0	0	0	0	0	5,272
6. Sutter Medical Center of Santa Rosa	1740413798	14,077	0	0	0	0	0	14,077
7. Marin General Hospital	1396725677	7,277	0	0	0	0	0	7,277
8. Sutter Solano Medical Center	1831177203	1,151	0	0	0	0	0	1,151
9. Sutter Delta Medical Center	1124135132	7,216	0	0	0	0	0	7,216
10. Eden Medical Center	1134122179	24,664	0	0	0	0	0	24,664
11. San Leandro Hospital	1457317034	7,055	0	0	0	0	0	7,055
12. Alta Bates Medical Center	1013906221	12,641	0	0	0	0	0	12,641
13. Summit Medical Center	1740279959	26,550	0	0	0	0	0	26,550
14. Mills Peninsula Hospital	1518937051	14,416	0	0	0	0	0	14,416
<b>SUBTOTAL (LINES 1 THROUGH 14)</b>		<b>\$7,028,653</b>	<b>(\$1,181,278)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,847,375</b>
<b><u>OTHER COMPONENTS</u></b>								
19. Sutter Pacific Medical Foundation	N/A	\$4,417	\$0	\$0	\$0	\$0	\$0	\$4,417
20. Saint Luke Healthcare Center	N/A	84,826	(14,131)	0	0	0	0	70,695
21. Cathedral Heights, LLC	N/A	2	0	0	0	0	0	2
22. California Pacific Advanced Imagin	N/A	0	0	0	0	0	0	0
23. CPMC - Foundation	N/A	0	0	0	0	0	0	0
24. San Francisco Endoscopy Center, LLC	N/A	0	0	0	0	0	0	0
25. Presidio Surgery Center, LLC	N/A	0	0	0	0	0	0	0
26. CPMC Research Institute	N/A	0	0	0	0	0	0	0
<b>SUBTOTAL (LINES 19 THROUGH 26)</b>		<b>\$89,245</b>	<b>(\$14,131)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$75,114</b>
<b>GRAND TOTAL</b>		<b>\$7,117,898</b>	<b>(\$1,195,409)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,922,489</b>

(To Schedule 3)

## DIRECT ALLOCATION OF NONCAPITAL COSTS TO CHAIN COMPONENTS

HOME OFFICE NAME:  
SUTTER WEST BAY REGIONFISCAL PERIOD ENDED:  
DECEMBER 31, 2010

HEALTH CARE FACILITIES	NPI NUMBER	REPORTED TOTAL (SCH. E-1)	Employee Medical	Workers' Compensation	Retiree Medical				AUDITED TOTAL
			Self-Insurance (Adj. 2)	Self-Insurance (Adj. 3)	Plan (Adj. 4)				
1. CPMC - California Pacific Campus	1902964109	\$145,983,550	(\$16,584,212)	(\$3,771,152)	\$0	\$0	\$0	\$0	\$125,628,186
2. CPMC - Davies Campus	1265590442	20,968,363	(3,311,621)	441,619	0	0	0	0	18,098,361
3. CPMC - Saint Luke Campus	1881712933	5,437,163	4,063,477	504,533	492,378	0	0	0	10,497,551
4. Sutter Marin Community Hospital	1689654964	415,988	(355)	0	0	0	0	0	415,633
5. Sutter Lakeside Hospital	1063407229	396,456	(350)	0	0	0	0	0	396,106
6. Sutter Medical Center of Santa Rosa	1740413798	992,070	(837)	0	0	0	0	0	991,233
7. Marin General Hospital	1396725677	571,254	(517)	0	0	0	0	0	570,737
8. Sutter Solano Medical Center	1831177203	54,830	(30)	0	0	0	0	0	54,800
9. Sutter Delta Medical Center	1124135132	343,652	(190)	0	0	0	0	0	343,462
10. Eden Medical Center	1134122179	1,174,562	(650)	0	0	0	0	0	1,173,912
11. San Leandro Hospital	1457317034	335,961	(186)	0	0	0	0	0	335,775
12. Alta Bates Medical Center	1013906221	602,022	(333)	0	0	0	0	0	601,689
13. Summit Medical Center	1740279959	1,264,382	(700)	0	0	0	0	0	1,263,682
14. Mills Peninsula Hospital	1518937051	686,548	(380)	0	0	0	0	0	686,168
<b>SUBTOTAL (LINES 1 THROUGH 14)</b>		<b>\$179,226,801</b>	<b>(\$15,836,884)</b>	<b>(\$2,825,000)</b>	<b>\$492,378</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$161,057,295</b>
<b>OTHER COMPONENTS</b>									
19. Sutter Pacific Medical Foundation	N/A	776,948	(894)	0	0	0	0	0	776,054
20. Saint Luke Healthcare Center	N/A	671,230	(228)	0	0	0	0	0	671,002
21. Cathedral Heights, LLC	N/A	17,374	0	0	0	0	0	0	17,374
22. California Pacific Advanced Imagin	N/A	0	0	0	0	0	0	0	0
23. CPMC - Foundation	N/A	455,004	0	0	0	0	0	0	455,004
24. San Francisco Endoscopy Center, LLC	N/A	0	0	0	0	0	0	0	0
25. Presidio Surgery Center, LLC	N/A	0	0	0	0	0	0	0	0
26. CPMC Research Institute	N/A	363,459	(73)	0	0	0	0	0	363,386
<b>SUBTOTAL (LINES 19 THROUGH 26)</b>		<b>\$2,284,015</b>	<b>(\$1,195)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,282,820</b>
<b>GRAND TOTAL</b>		<b>\$181,510,816</b>	<b>(\$15,838,079)</b>	<b>(\$2,825,000)</b>	<b>\$492,378</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$163,340,115</b>

(To Schedule 3-1)

## TRIAL BALANCE OF EXPENSES

HOME OFFICE NAME:  
SUTTER WEST BAY REGIONFISCAL PERIOD ENDED:  
DECEMBER 31, 2010

LINE NO.	COST CENTER DESCRIPTION	REPORTED POOLED ALLOC. (SCH. B, COL 8)	ADJ. NOS.	ADJUSTMENT AMOUNTS	AUDITED POOLED COSTS
<b>CAPITAL-RELATED COSTS - OLD</b>					
1.00	Old Capital Related - Buildings and Fixtures	\$0		\$0	\$0
1.01	Interest Expense - Old Capital Building and Fixture	0		0	0
2.00	Old Capital Related - Movable Equipment	0		0	0
2.01	Interest Expense - Old Movable Equipment	0		0	0
3.00	SUBTOTAL (sum of lines 1 through 2.01)	\$0		\$0	\$0
<b>CAPITAL-RELATED COSTS - NEW</b>					
4.00	New Capital Related-Buildings and Fixtures	\$250,951	7	(\$103,553)	\$147,398
4.01	Interest Expense - New Capital Building and Fixture	0		0	0
5.00	New Capital Related - Movable Equipment	1,333,061	7, 8	(1,148,516)	184,545
5.01	Interest Expense - New Movable Equipment	0		0	0
6.00	SUBTOTAL (sum of lines 4 through 5.01)	\$1,584,012		(\$1,252,069)	\$331,943
<b>OTHER CAPITAL-RELATED COSTS</b>					
7.00	Insurance Premiums	\$0		\$0	\$0
8.00	Taxes and Licenses - Not INCM	0		0	0
9.00	Other	0		0	0
10.00	SUBTOTAL (sum of lines 7 through 9)	\$0		\$0	\$0
<b>NON CAPITAL-RELATED COSTS</b>					
11.00	Salaries of Officers	\$0		\$0	\$0
12.00	Salaries and Wages of Others	0		0	0
13.00	Payroll Taxes	0		0	0
14.00	Employee Benefits-Payroll Related	4,770,658	9	(30,638)	4,740,020
15.00	Employee Benefits-Nonpayroll Related	0		0	0
16.00	Profit Sharing/Pension Plans	0		0	0
17.00	Legal Fees	0		0	0
18.00	Auditing and Accounting Fees	0		0	0
19.00	Utilities	0		0	0
20.00	Communications	0		0	0
21.00	Travel and Entertainment	0		0	0
22.00	Transportation	0		0	0
23.00	Cleaning Office and Admin Supplies	0		0	0
24.00	Minor Equipment Expensed	0		0	0
27.00	Contributions	0		0	0
30.00	Interest Expense	0		0	0
31.00	Employee Health and Welfare	1,922,310		0	1,922,310
31.01	Purchasing	0		0	0
31.02	Admitting	0		0	0
31.03	Patient Billing	0		0	0
34.00	Administration and General	10,971,439	7	(7,952,560)	3,018,879
35.00	Repairs and Maintenance	0		0	0
35.01	Housekeeping	0		0	0
35.02	Nursing Administration	0		0	0
35.03	Medical Records	0		0	0
35.04	Social Services	0		0	0
35.05	Interns and Residents-Other	0		0	0
35.06	Pastoral Care Education	0		0	0
35.07	EICU Program	0		0	0
35.08	Surgical Services	0		0	0
35.12	Stroke Services	0		0	0
36.00	SUBTOTAL (sum of lines 11 through 35.12)	\$17,664,407		(\$7,983,198)	\$9,681,209
37.00	TOTAL ALLOWABLE EXPENSES	\$19,248,419		(\$9,235,267)	\$10,013,152 (To Sch. 4)
38.00	NONREIMBURSABLE EXPENSES	\$0		\$0	\$0
<b>TOTAL EXPENSES</b>		<b>\$19,248,419</b>		<b>(\$9,235,267)</b>	<b>\$10,013,152</b>

## TRIAL BALANCE OF EXPENSES

HOME OFFICE NAME:  
SUTTER WEST BAY REGIONFISCAL PERIOD ENDED:  
DECEMBER 31, 2010

LINE NO.	COST CENTER DESCRIPTION	REPORTED DIRECT ALLOC. (SCH. B, COL 6)	ADJ. NOS.	ADJUSTMENT AMOUNTS	AUDITED DIRECT COSTS
<b>CAPITAL-RELATED COSTS - OLD</b>					
1.00	Old Capital Related - Buildings and Fixtures	\$0		\$0	\$0
1.01	Interest Expense - Old Capital Building and Fixture	0		0	0
2.00	Old Capital Related - Movable Equipment	0		0	0
2.01	Interest Expense - Old Movable Equipment	0		0	0
3.00	SUBTOTAL (sum of lines 1 through 2.01)	\$0		\$0	\$0
<b>CAPITAL-RELATED COSTS - NEW</b>					
4.00	New Capital Related-Buildings and Fixtures	\$0		\$0	\$0
4.01	Interest Expense - New Capital Building and Fixture	0		0	0
5.00	New Capital Related - Movable Equipment	7,117,898	1	(1,195,409)	5,922,489
5.01	Interest Expense - New Movable Equipment	0		0	0
6.00	SUBTOTAL (sum of lines 4 through 5.01)	\$7,117,898		(\$1,195,409)	\$5,922,489
<b>OTHER CAPITAL-RELATED COSTS</b>					
7.00	Insurance Premiums	\$0		\$0	\$0
8.00	Taxes and Licenses - Not INCM	0		0	0
9.00	Other	0		0	0
10.00	SUBTOTAL (sum of lines 7 through 9)	\$0		\$0	\$0
<b>NON CAPITAL-RELATED COSTS</b>					
11.00	Salaries of Officers	\$0		\$0	\$0
12.00	Salaries and Wages of Others	0		0	0
13.00	Payroll Taxes	0		0	0
14.00	Employee Benefits-Payroll Related	77,849,377	2, 3, 4	(18,170,701)	59,678,676
15.00	Employee Benefits-Nonpayroll Related	0		0	0
16.00	Profit Sharing/Pension Plans	0		0	0
17.00	Legal Fees	0		0	0
18.00	Auditing and Accounting Fees	0		0	0
19.00	Utilities	0		0	0
20.00	Communications	0		0	0
21.00	Travel and Entertainment	0		0	0
22.00	Transportation	0		0	0
23.00	Cleaning Office and Admin Supplies	0		0	0
24.00	Minor Equipment Expensed	0		0	0
27.00	Contributions	0		0	0
30.00	Interest Expense	0		0	0
31.00	Employee Health and Welfare	7,744,332		0	7,744,332
31.01	Purchasing	5,101,734		0	5,101,734
31.02	Admitting	0		0	0
31.03	Patient Billing	5,465,224		0	5,465,224
34.00	Administration and General	59,233,048		0	59,233,048
35.00	Repairs and Maintenance	10,046,714		0	10,046,714
35.01	Housekeeping	5,290,473		0	5,290,473
35.02	Nursing Administration	0		0	0
35.03	Medical Records	1,430,056		0	1,430,056
35.04	Social Services	1,761,060		0	1,761,060
35.05	Interns and Residents-Other	0		0	0
35.06	Pastoral Care Education	749,855		0	749,855
35.07	EICU Program	6,030,128		0	6,030,128
35.08	Surgical Services	808,815		0	808,815
35.12	Stroke Services	0		0	0
36.00	SUBTOTAL (sum of lines 11 through 35.12)	\$181,510,816		(\$18,170,701)	\$163,340,115
37.00	TOTAL ALLOWABLE EXPENSES	\$188,628,714		(\$19,366,110)	\$169,262,604
(To Sch. 7, 7-1)					
38.00	NONREIMBURSABLE EXPENSES	\$0		\$0	\$0
<b>TOTAL EXPENSES</b>		<b>\$188,628,714</b>		<b>(\$19,366,110)</b>	<b>\$169,262,604</b>

## TRIAL BALANCE OF EXPENSES

HOME OFFICE NAME:  
SUTTER WEST BAY REGIONFISCAL PERIOD ENDED:  
DECEMBER 31, 2010

LINE NO.	COST CENTER DESCRIPTION	REPORTED FUNCTIONAL COSTS (SCH. B, COL 7)	ADJ. NO.	ADJUSTMENT AMOUNTS	AUDITED FUNCTIONAL COSTS
<b>CAPITAL-RELATED COSTS - OLD</b>					
1.00	Old Capital Related - Buildings and Fixtures	\$0		\$0	\$0
1.01	Interest Expense - Old Capital Building and Fixture	0		0	0
2.00	Old Capital Related - Movable Equipment	0		0	0
2.01	Interest Expense - Old Movable Equipment	0		0	0
3.00	SUBTOTAL (sum of lines 1 through 2.01)	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
<b>CAPITAL-RELATED COSTS - NEW</b>					
4.00	New Capital Related-Buildings and Fixtures	\$0		\$0	\$0
4.01	Interest Expense - New Capital Building and Fixtur	0		0	0
5.00	New Capital Related - Movable Equipment	0		0	0
5.01	Interest Expense - New Movable Equipment	0		0	0
6.00	SUBTOTAL (sum of lines 4 through 5.01)	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
<b>OTHER CAPITAL-RELATED COSTS</b>					
7.00	Insurance Premiums	\$0		\$0	\$0
8.00	Taxes and Licenses - Not INCM	0		0	0
9.00	Other	0		0	0
10.00	SUBTOTAL (sum of lines 7 through 9)	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
<b>NON CAPITAL-RELATED COSTS</b>					
11.00	Salaries of Officers	\$0		\$0	\$0
12.00	Salaries and Wages of Others	0		0	0
13.00	Payroll Taxes	0		0	0
14.00	Employee Benefits-Payroll Related	1,145,692	5	(7,358)	1,138,334
15.00	Employee Benefits-Nonpayroll Related	0		0	0
16.00	Profit Sharing/Pension Plans	0		0	0
17.00	Legal Fees	0		0	0
18.00	Auditing and Accounting Fees	0		0	0
19.00	Utilities	0		0	0
20.00	Communications	0		0	0
21.00	Travel and Entertainment	0		0	0
22.00	Transportation	0		0	0
23.00	Cleaning Office and Admin Supplies	0		0	0
24.00	Minor Equipment Expensed	0		0	0
27.00	Contributions	0		0	0
30.00	Interest Expense	0		0	0
31.00	Employee Health and Welfare	0		0	0
31.01	Purchasing	119,773		0	119,773
31.02	Admitting	3,758,571		0	3,758,571
31.03	Patient Billing	9,426,680		0	9,426,680
34.00	Administration and General	37,385,517	6	(185,305)	37,200,212
35.00	Repairs and Maintenance	0		0	0
35.01	Housekeeping	453,614		0	453,614
35.02	Nursing Administration	5,197,724		0	5,197,724
35.03	Medical Records	2,016,177		0	2,016,177
35.04	Social Services	0		0	0
35.05	Interns and Residents-Other	1,106		0	1,106
35.06	Pastoral Care Education	0		0	0
35.07	EICU Program	0		0	0
35.08	Surgical Services	813,769		0	813,769
35.12	Stroke Services	137,658		0	137,658
36.00	SUBTOTAL (sum of lines 11 through 35.12)	<u>\$60,456,281</u>		<u>(\$192,663)</u>	<u>\$60,263,618</u>
37.00	TOTAL ALLOWABLE EXPENSES	<u>\$60,456,281</u>		<u>(\$192,663)</u>	<u>\$60,263,618</u>
(To Sch. 6-1)					
38.00	NONREIMBURSABLE EXPENSES	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
<b>TOTAL EXPENSES</b>		<u>\$60,456,281</u>		<u>(\$192,663)</u>	<u>\$60,263,618</u>

## REPORTED HOME OFFICE COSTS

HOME OFFICE NAME:  
SUTTER WEST BAY REGIONFISCAL PERIOD ENDED:  
DECEMBER 31, 2010

	NPI NUMBER	FISCAL PERIODS ENDING DURING HOME OFFICE FISCAL YEAR		DIRECT ALLOCATION		FUNCTIONAL ALLOCATION		POOLED ALLOCATION		TOTAL ALLOCATION HOME OFFICE COSTS	
		FROM	TO	CAPITAL RELATED COSTS (SCH. E)	NON-CAPITAL RELATED COSTS (SCH. E-1)	CAPITAL RELATED COSTS (SCH. F)	NON-CAPITAL RELATED COSTS (SCH. F-1)	CAPITAL RELATED COSTS (SCH. G)	NON-CAPITAL RELATED COSTS (SCH. G)		
<b>HEALTH CARE FACILITIES</b>											
1.	CPMC - California Pacific Campus	1902964109	01/01/10	12/31/10	\$4,813,583	\$145,983,550		\$42,398,644	\$641,365	\$7,152,311	\$200,989,453
2.	CPMC - Davies Campus	1265590442	01/01/10	12/31/10	980,606	20,968,363		8,855,122	129,763	1,447,082	32,380,936
3.	CPMC - Saint Luke Campus	1881712933	01/01/10	12/31/10	1,108,253	5,437,163		9,202,515	141,734	1,580,571	17,470,236
4.	Sutter Marin Community Hospital	1689654964	01/01/10	12/31/10	5,892	415,988			78,084	870,762	1,370,726
5.	Sutter Lakeside Hospital	1063407229	01/01/10	12/31/10	5,272	396,456			78,261	872,732	1,352,721
6.	Sutter Medical Center of Santa Rosa	1740413798	01/01/10	12/31/10	14,077	992,070			192,323	2,144,734	3,343,204
7.	Marin General Hospital	1396725677	01/01/10	06/30/10	7,277	571,254			221	2,462	581,214
8.	Sutter Solano Medical Center	1831177203	01/01/10	12/31/10	1,151	54,830					55,981
9.	Sutter Delta Medical Center	1124135132	01/01/10	12/31/10	7,216	343,652					350,868
10.	Eden Medical Center	1134122179	01/01/10	12/31/10	24,664	1,174,562					1,199,226
11.	San Leandro Hospital	1457317034	01/01/10	12/31/10	7,055	335,961					343,016
12.	Alta Bates Medical Center	1013906221	01/01/10	12/31/10	12,641	602,022					614,663
13.	Summit Medical Center	1740279959	01/01/10	12/31/10	26,550	1,264,382					1,290,932
14.	Mills Peninsula Hospital	1518937051	01/01/10	12/31/10	14,416	686,548					700,964
<b>SUBTOTAL (LINES 1 THROUGH 14)</b>					\$7,028,653	\$179,226,801	\$0	\$60,456,281	\$1,261,751	\$14,070,654	\$262,044,140
<b>OTHER COMPONENTS</b>											
19.	Sutter Pacific Medical Foundation	N/A	01/01/10	12/31/10	\$4,417	\$776,948			\$206,740	\$2,305,494	\$3,293,599
20.	Saint Luke Healthcare Center	N/A	01/01/10	12/31/10	84,826	671,230			12,333	137,533	905,922
21.	Cathedral Heights, LLC	N/A	01/01/10	12/31/10	2	17,374			4,000	44,609	65,985
22.	California Pacific Advanced Imagin	N/A	01/01/10	12/31/10					6,222	69,381	75,603
23.	CPMC - Foundation	N/A	01/01/10	12/31/10		455,004			28,388	316,574	799,966
24.	San Francisco Endoscopy Center, LLC	N/A	01/01/10	12/31/10					5,286	58,948	64,234
25.	Presidio Surgery Center, LLC	N/A	01/01/10	12/31/10					12,751	142,201	154,952
26.	CPMC Research Institute	N/A	01/01/10	12/31/10		363,459			46,541	519,013	929,013
<b>SUBTOTAL (LINES 19 THROUGH 26)</b>					\$89,245	\$2,284,015	\$0	\$0	\$322,261	\$3,593,753	\$6,289,274
<b>GRAND TOTAL</b>					\$7,117,898	\$181,510,816	\$0	\$60,456,281	\$1,584,012	\$17,664,407	\$268,333,414

(To Sch. 2, Col. 1)

Provider Name							Fiscal Period	Provider NPI		Adjustments
SUTTER WEST BAY REGION							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	N/A		14
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report								
		Schedule	Part	Title	Line	Col.				
<b>ADJUSTMENTS TO REPORTED DIRECT COSTS</b>										
1	7	E		1.00	5.00	CPMC - California Pacific Campus	\$4,813,583	(\$829,950)	\$3,983,633	
	7	E		2.00	5.00	CPMC - Davies Campus	980,606	(167,919)	812,687	
	7	E		3.00	5.00	CPMC - Saint Luke Campus	1,108,253	(183,409)	924,844	
	7	E		20.00	5.00	Saint Luke Healthcare Center	84,826	(14,131)	70,695	
	8	B		5.00	6.00	New Capital Related Costs - Movable Equipment To reclassify erroneously classified pooled costs for proper cost determination. CMS Pub. 15-1, Sections 2150.3, 2300, and 2304	7,117,898	(1,195,409)	5,922,489	
2	7-1	E-1		1.00	14.00	CPMC - California Pacific Campus	\$69,478,624	(\$16,584,212)	\$52,894,412 *	
	7-1	E-1		2.00	14.00	CPMC - Davies Campus	7,350,775	(3,311,621)	4,039,154 *	
	7-1	E-1		3.00	14.00	CPMC - Saint Luke Campus	128,920	4,063,477	4,192,397 *	
	7-1	E-1		4.00	14.00	Sutter Marin Community Hospital	55,273	(355)	54,918	
	7-1	E-1		5.00	14.00	Sutter Lakeside Hospital	54,422	(350)	54,072	
	7-1	E-1		6.00	14.00	Sutter Medical Center of Santa Rosa	130,319	(837)	129,482	
	7-1	E-1		7.00	14.00	Marin General Hospital	80,543	(517)	80,026	
	7-1	E-1		8.00	14.00	Sutter Solano Medical Center	4,724	(30)	4,694	
	7-1	E-1		9.00	14.00	Sutter Delta Medical Center	29,609	(190)	29,419	
	7-1	E-1		10.00	14.00	Eden Medical Center	101,199	(650)	100,549	
	7-1	E-1		11.00	14.00	San Leandro Hospital	28,946	(186)	28,760	
	7-1	E-1		12.00	14.00	Alta Bates Medical Center	51,870	(333)	51,537	
	7-1	E-1		13.00	14.00	Summit Medical Center	108,938	(700)	108,238	
	7-1	E-1		14.00	14.00	Mills Peninsula Hospital	59,152	(380)	58,772	
	7-1	E-1		19.00	14.00	Sutter Pacific Medical Foundation	139,189	(894)	138,295	
	7-1	E-1		20.00	14.00	Saint Luke Healthcare Center	35,491	(228)	35,263	
	7-1	E-1		26.00	14.00	CPMC Research Institute	11,401	(73)	11,328	
	8	B		14.00	6.00	Employee Benefits - Payroll Related To adjust reported employee self-insurance medical expenses to agree with the provider's records. CMS Pub. 15-1, Sections 2161, 2162.7, 2172.9, and 2304	77,849,377	(15,838,079)	62,011,298 *	

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments
SUTTER WEST BAY REGION							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010			N/A		14
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Adj. No.	Audit Report	Cost Report										
		Schedule	Part	Title	Line	Col.						
<b><u>ADJUSTMENTS TO REPORTED DIRECT COSTS</u></b>												
3	7-1	E-1			1.00	14.00	CPMC - California Pacific Campus	*	\$52,894,412	(\$3,771,152)	\$49,123,260	
	7-1	E-1			2.00	14.00	CPMC - Davies Campus	*	4,039,154	441,619	4,480,773	
	7-1	E-1			3.00	14.00	CPMC - Saint Luke Campus	*	4,192,397	504,533	4,696,930 *	
	8	B			14.00	6.00	Employee Benefits - Payroll Related	*	62,011,298	(2,825,000)	59,186,298 *	
							To adjust reported workers' compensation expenses to agree with the provider's records. CMS Pub. 15-1, Sections 21225C, 2300, and 2304					
4	7-1	E-1			3.00	14.00	CPMC - Saint Luke Campus	*	\$4,696,930	\$492,378	\$5,189,308	
	8	B			14.00	6.00	Employee Benefits - Payroll Related	*	59,186,298	492,378	59,678,676	
							To adjust reported retiree medical plan expenses to agree with the provider's records. CMS Pub. 15-1, Sections 2140.3, 2140.4, 2150.2, and 2304					

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
SUTTER WEST BAY REGION							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010		N/A		14
Report References											
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
		Schedule	Part	Title	Line	Col.					
<b><u>ADJUSTMENTS TO REPORTED FUNCTIONAL COSTS</u></b>											
5	8	B			14.00	7.00	Employee Benefits - Payroll Related To adjust reported employee self-insurance medical expenses to agree with the provider's records in conjunction with audit adjustment number 2. CMS Pub. 15-1, Sections 2161, 2162.7, 2172.9, and 2304	\$1,145,692	(\$7,358)	\$1,138,334	
6	8	B			34.00	7.00	Administration and General To reverse the Center for Patient Education adjustment as this expense was deemed non-patient care related. CMS Pub. 15-1, Sections 2102.3, 2300, and 2304	\$37,385,517	(\$185,305)	\$37,200,212	

Provider Name							Fiscal Period	Provider NPI		Adjustments
SUTTER WEST BAY REGION							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	N/A		14
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report								
		Schedule	Part	Title	Line	Col.				
<b><u>ADJUSTMENTS TO REPORTED POOLED COSTS</u></b>										
7	8	B			4.00	8.00	New Capital Related Costs - Building and Fixtures	\$250,951	(\$103,553)	\$147,398
	8	B			5.00	8.00	New Capital Related Costs - Movable Equipment	1,333,061	(2,343,925)	(1,010,864) *
	8	B			34.00	8.00	Administration and General To adjust reported home office costs to agree with the Sutter Health Home Office Audit Report for fiscal period ending December 31, 2010. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304	10,971,439	(7,952,560)	3,018,879
8	8	B			5.00	8.00	New Capital Related Costs - Movable Equipment To reclassify erroneously classified pooled costs for proper cost determination in conjunction with adjustment number 1. CMS Pub. 15-1, Sections 2150.3, 2300, and 2304	* (\$1,010,864)	\$1,195,409	\$184,545
9	8	B			14.00	8.00	Employee Benefits - Payroll Related To adjust reported employee self-insurance medical expenses to agree with the provider's records in conjunction with audit adjustment number 2. CMS Pub. 15-1, Sections 2161, 2162.7, 2172.9, and 2304	\$4,770,658	(\$30,638)	\$4,740,020

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
SUTTER WEST BAY REGION							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	N/A		14
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report								
		Schedule	Part	Title	Line	Col.				
<b><u>ADJUSTMENTS TO REPORTED STATISTICS</u></b>										
10	6-1	F-1	II		3.00	31.02	CPMC - Saint Luke Campus (Gross Inpatient Revenue)	383,150,764	22,578	383,173,342
	6-1	F-1	II		34.00	31.02	Total - Gross Inpatient Revenue	2,632,568,274	22,578	2,632,590,852
							To adjust functional Admitting statistics to agree with the provider's Statement of Operations. CMS Pub. 15-1, Sections 2150.3C and 2304			
11	6-1	F-1	II		3.00	31.03	CPMC - Saint Luke Campus (Gross Patient Revenue)	518,018,029	22,578	518,040,607
	6-1	F-1	II		34.00	31.03	Total - Gross Patient Revenue	3,797,412,799	22,578	3,797,435,377
							To adjust functional gross patient revenue statistics to agree with the provider's Statement of Operations. CMS Pub. 15-1, Sections 2150.3C and 2304			
12	6-1	F-1	II		1.00	34.00	CPMC - California Pacific Campus (Adjusted Operating Expense)	512,423,856	16,475,768	528,899,624
	6-1	F-1	II		2.00	34.00	CPMC - Davies Campus	103,675,759	4,138,825	107,814,584
	6-1	F-1	II		34.00	34.00	Total - Adjusted Operating Expense	729,338,957	20,614,593	749,953,550
							To adjust reported functional adjusted operating expense statistics to include interest expense. CMS Pub. 15-1, Sections 21503.C and 2304			
13	6-1	F-1	II		3.00	35.03	CPMC - Saint Luke Campus (Gross Patient Revenue)	518,018,029	22,578	518,040,607
	6-1	F-1	II		34.00	35.03	Total - Gross Patient Revenue	3,797,412,799	22,578	3,797,435,377
							To adjust functional gross patient revenue statistics to agree with the provider's Statement of Operations. CMS Pub. 15-1, Sections 2150.3C and 2304			

Provider Name							Fiscal Period			Provider NPI		Adjustments
SUTTER WEST BAY REGION							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010			N/A		14
Report References												
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
		Schedule	Part	Title	Line	Col.						
<b><u>ADJUSTMENT TO REPORTED STATISTICS</u></b>												
14	4	G			1.00	1.00	CPMS - California Pacific Campus (Adjusted Operating Expense)	512,423,856	16,475,768	528,899,624		
	4	G			2.00	1.00	CPMC - Davies Campus	103,675,759	4,138,825	107,814,584		
	4	G			4.00	1.00	Sutter Marin Community Hospital	62,385,612	1,124,108	63,509,720		
	4	G			5.00	1.00	Sutter Lakeside Hospital	62,526,608	1,472,892	63,999,500		
	4	G			6.00	1.00	Sutter Medical Center of Santa Rosa	153,658,897	479,662	154,138,559		
	4	G			19.00	1.00	Sutter Pacific Medical Foundation	165,175,898	644,856	165,820,754		
	4	G			22.00	1.00	California Pacific Advanced Imaging	4,970,782	27,550	4,998,332		
	4	G			25.00	1.00	Presidio Surgery Center, LLC	10,188,070	237,066	10,425,136		
	4	G			34.00	1.00	Total - Adjusted Operating Expense	1,265,559,082	24,600,727	1,290,159,809		
							To include interest expense in the reported pooled statistics. CMS Pub. 15-1, Sections 2150.3D and 2304					