

**REPORT  
ON THE  
COST REPORT REVIEW**

**SUTTER MEDICAL CENTER OF SANTA ROSA  
SANTA ROSA, CALIFORNIA  
PROVIDER NUMBER: ZZR00291G  
NPI NUMBER: 1700855756**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2009**

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

**Section Chief: Louise Wong  
Audit Supervisor: Marisa Ho  
Auditor: Kent Huang**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

January 10, 2012

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

PROVIDER: SUTTER MEDICAL CENTER OF SANTA ROSA  
PROVIDER NUMBER: ZZR00291G  
NPI NUMBER: 1700855756  
FISCAL PERIOD ENDED DECEMBER 31, 2009

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

In our opinion, the audited settlement for the fiscal period due the State in the amount of \$2,873,287 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.

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

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

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

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

**United States Postal Service (USPS)**

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

**Courier (UPS, FedEx, etc.)**

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

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

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

Original Signed by

Louise Wong, Chief  
Audits Section—Richmond  
Financial Audits Branch

Certified

**SUMMARY OF FINDINGS**

**Provider Name:**  
**SUTTER MEDICAL CENTER OF SANTA ROSA**

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

|   | SETTLEMENT     | COST    |
|---|----------------|---------|
| <b>1. Medi-Cal Noncontract Settlement (SCHEDULE 1)</b><br><b>Provider No. ZZR00291G</b> |                |         |
| Reported  | \$ (2,478,431) |         |
| Net Change  | \$ (394,856)   |         |
| Audited Amount Due Provider (State)   | \$ (2,873,287) |         |
| <b>2. Subprovider I (SCHEDULE 1-1)</b><br><b>Provider No.</b>                           |                |         |
| Reported  | \$ 0           |         |
| Net Change  | \$ 0           |         |
| Audited Amount Due Provider (State)   | \$ 0           |         |
| <b>3. Subprovider II (SCHEDULE 1-2)</b><br><b>Provider No.</b>                          |                |         |
| Reported  | \$ 0           |         |
| Net Change  | \$ 0           |         |
| Audited Amount Due Provider (State)   | \$ 0           |         |
| <b>4. Medi-Cal Contract Cost (CONTRACT SCH 1)</b><br><b>Provider No.</b>                |                |         |
| Reported  |                | \$ 0    |
| Net Change  |                | \$ 0    |
| Audited Cost  |                | \$ 0    |
| Audited Amount Due Provider (State)   | \$ 0           |         |
| <b>5. Distinct Part Nursing Facility (DPNF SCH 1)</b><br><b>Provider No.</b>            |                |         |
| Reported  |                | \$ 0.00 |
| Net Change  |                | \$ 0.00 |
| Audited Cost Per Day  |                | \$ 0.00 |
| Audited Amount Due Provider (State)   | \$ 0           |         |
| <b>6. Distinct Part Nursing Facility (DPNF SCH 1-1)</b><br><b>Provider No.</b>          |                |         |
| Reported  |                | \$ 0.00 |
| Net Change  |                | \$ 0.00 |
| Audited Cost Per Day  |                | \$ 0.00 |
| Audited Amount Due Provider (State)   | \$ 0           |         |
| <b>7. Adult Subacute (ADULT SUBACUTE SCH 1)</b><br><b>Provider No.</b>                  |                |         |
| Reported  |                | \$ 0.00 |
| Net Change  |                | \$ 0.00 |
| Audited Cost Per Day  |                | \$ 0.00 |
| Audited Amount Due Provider (State)   | \$ 0           |         |
| <b>8. Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7)</b>          | \$ (2,873,287) |         |
| <b>9. Total Medi-Cal Cost</b>   |                | \$ 0    |

**SUMMARY OF FINDINGS**

**Provider Name:**  
**SUTTER MEDICAL CENTER OF SANTA ROSA**

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

|   |   | SETTLEMENT     | COST    |
|---|---|----------------|---------|
| <b>10. Subacute (SUBACUTE SCH 1-1)</b>                  | <b>Provider No.</b>                                   |                |         |
|   | Reported  |                | \$ 0.00 |
|   | Net Change  |                | \$ 0.00 |
|   | Audited Cost Per Day                                  |                | \$ 0.00 |
| Audited Amount Due Provider (State)                     |   | \$ 0           |         |
| <b>11. Rural Health Clinic (RHC SCH 1)</b>              | <b>Provider No.</b>                                   |                |         |
|   | Reported  | \$ 0           |         |
|   | Net Change  | \$ 0           |         |
|   | Audited Amount Due Provider (State)                   | \$ 0           |         |
| <b>12. Rural Health Clinic (RHC 95-210 SCH 1)</b>       | <b>Provider No.</b>                                   |                |         |
|   | Reported  | \$ 0           |         |
|   | Net Change  | \$ 0           |         |
|   | Audited Amount Due Provider (State)                   | \$ 0           |         |
| <b>13. Rural Health Clinic (RHC 95-210 SCH 1-1)</b>     | <b>Provider No.</b>                                   |                |         |
|   | Reported  | \$ 0           |         |
|   | Net Change  | \$ 0           |         |
|   | Audited Amount Due Provider (State)                   | \$ 0           |         |
| <b>14. County Medical Services Program (CMSP SCH 1)</b> | <b>Provider No.</b>                                   |                |         |
|   | Reported  | \$ 0           |         |
|   | Net Change  | \$ 0           |         |
|   | Audited Amount Due Provider (State)                   | \$ 0           |         |
| <b>15. Transitional Care (TC SCH 1)</b>                 | <b>Provider No.</b>                                   |                |         |
|   | Reported  |                | \$ 0.00 |
|   | Net Change  |                | \$ 0.00 |
|   | Audited Cost Per Day                                  |                | \$ 0.00 |
| Audited Amount Due Provider (State)                     |   | \$ 0           |         |
| <b>16. Total Other Settlement</b>                       | <b>Due Provider - (Lines 10 through 15)</b>           | \$ 0           |         |
| <b>17. Total Combined Audited Settlement Due</b>        | <b>Provider (State/CMSP/RHC) - (Line 8 + Line 16)</b> | \$ (2,873,287) |         |

## COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:  
SUTTER MEDICAL CENTER OF SANTA ROSA

Fiscal Period Ended:  
DECEMBER 31, 2009

Provider No.  
ZZR00291G

|   | REPORTED                 | AUDITED                |
|---|--------------------------|------------------------|
| 1. Net Cost of Covered Services Rendered to<br>Medi-Cal Patients (Schedule 3) | \$ <u>14,830,203</u>     | \$ <u>20,344,595</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>14,830,203</u>     | \$ <u>20,344,595</u>   |
| 6. Interim Payments (Adj 12)  | \$ <u>(17,308,634)</u>   | \$ <u>(18,780,702)</u> |
| 7. Balance Due Provider (State)   | \$ <u>(2,478,431)</u>    | \$ <u>1,563,893</u>    |
| 8. Medi-Cal Credit Balances (Adj 15)  | \$ <u>0</u>              | \$ <u>(22,722)</u>     |
| 9. Total Noncontract AB5 and AB1183 Reductions (Schedule A)                   | \$ <u>0</u>              | \$ <u>(4,414,458)</u>  |
| 10.   | \$ <u>0</u>              | \$ <u>0</u>            |
| 11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)                            | \$ <u>(2,478,431)</u>    | \$ <u>(2,873,287)</u>  |
|   | (To Summary of Findings) |                        |

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT  
AB 5 AND AB 1183  
SUMMARY OF REDUCTIONS

Provider Name:  
SUTTER MEDICAL CENTER OF SANTA ROSA

Fiscal Period Ended:  
DECEMBER 31, 2009

Provider No.  
ZZR00291G

|  |  |
|--|--|
| 1. 10% Reduction for Noncontract Services from 07/01/08 - 09/30/08 (AB 5 Schedule A-1)   | \$ <u>0</u>                                  |
| 2. Reduction for Noncontract Services from 01/01/09 - 04/05/09 (AB 1183 Schedule A-2)    | <u>3,094,664</u>                             |
| 3. 10% Reduction for Noncontract Services from 04/06/09 - 11/18/09 (AB 5 Schedule A-3)   | <u>1,319,794</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>4,414,458</u><br>(To Schedule 1, Ln 9) |

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

**Provider Name:**  
**SUTTER MEDICAL CENTER OF SANTA ROSA**

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

**Provider No.**  
**ZZR00291G**

**Audited Medi-Cal Cost Per Day**

|  |                             |
|--|-----------------------------|
| 1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)                              | \$ <u>20,820,959</u>        |
| 2. Less: Medi-Cal Administrative Day Cost (Schedule 4A, Lines 28 and 31)               | <u>31,262</u>               |
| 3. Total Medi-Cal Cost of Covered Services Subject to Reductions (Line 1 minus Line 2) | \$ <u><u>20,789,697</u></u> |
| 4. Total Audited Medi-Cal Days (Schedules 4, 4A, and 4B, excludes Administrative Days) | <u><u>7,769</u></u>         |
| 5. Audited Medi-Cal Cost Per Day (Line 3 ÷ Line 4)                                     | \$ <u><u>2,675.98</u></u>   |

**Audited Cost For Services From 01/01/09 Through 04/05/09**

|  |                            |
|--|----------------------------|
| 6. Audited Medi-Cal Days of Service from 1/01/09 - 04/05/09 (excludes Administrative Days) | <u>2,313</u>               |
| 7. Audited Medi-Cal Cost for 1/01/09 - 04/05/09 (Line 5 X Line 6)                          | \$ <u><u>6,189,544</u></u> |
| 8. Audited Medi-Cal Cost for 1/01/09 - 04/05/09 with 10% Reduction (Line 7 X 90%)          | \$ <u><u>5,570,590</u></u> |

**Audited Cost For Services From 01/01/09 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 1/01/09 - 04/05/09 (excludes Administrative Days)   | <u>1,840</u>               |
| 11. Audited Medi-Cal Cost Using the Regional Avg per Diem Contract Rate at 95% (Ln 9 X Ln 10) | \$ <u><u>3,094,880</u></u> |

**Reduction For 01/01/09 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><br>(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>3,094,664</u></u><br>(To Schedule A, Ln 2) |

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT  
NONCONTRACT HOSPITALS

AB 5

10% REDUCTION FOR SERVICES FROM APRIL 6, 2009 THROUGH NOVEMBER 18, 2009

Provider Name:  
SUTTER MEDICAL CENTER OF SANTA ROSAFiscal Period Ended:  
DECEMBER 31, 2009Provider No.  
ZZR00291G**Audited Medi-Cal Cost Per Day**

|  |                             |
|--|-----------------------------|
| 1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)                              | \$ <u>20,820,959</u>        |
| 2. Less: Medi-Cal Administrative Day Cost (Schedule 4A, Lines 28 and 31)               | <u>31,262</u>               |
| 3. Total Medi-Cal Cost of Covered Services Subject to Reductions (Line 1 minus Line 2) | \$ <u><u>20,789,697</u></u> |
| 4. Total Audited Medi-Cal Days (Schedules 4, 4A, and 4B, excludes Administrative Days) | <u><u>7,769</u></u>         |
| 5. Audited Medi-Cal Cost Per Day (Line 3 ÷ Line 4)                                     | \$ <u><u>2,675.98</u></u>   |

**10 % Cost Reduction For Services From 04/06/09 Through 11/18/09**

|   |   |
|---|---|
| 6. Audited Medi-Cal Days of Service from 04/06/09 - 11/18/09 (excludes Administrative Days) | <u>4,932</u>  |
| 7. Audited Medi-Cal Cost Per Day for 04/06/09 - 11/18/09 (Line 5 X Line 6)                  | \$ <u>13,197,939</u>                                |
| 6. 10% Cost Reduction for 04/06/09 - 11/18/09 (Line 7 X 10%)                                | \$ <u><u>1,319,794</u></u><br>(To Schedule A, Ln 3) |

COMPUTATION OF LESSER OF  
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:  
SUTTER MEDICAL CENTER OF SANTA ROSAFiscal Period Ended:  
DECEMBER 31, 2009Provider No.  
ZZR00291G

|  | REPORTED             | AUDITED              |
|--|----------------------|----------------------|
| <b>REASONABLE COST OF MEDI-CAL INPATIENT SERVICES</b>                          |                      |                      |
| 1. Cost of Covered Services (Schedule 3)                                       | \$ <u>15,285,389</u> | \$ <u>20,820,959</u> |
| <b>CHARGES FOR MEDI-CAL INPATIENT SERVICES</b>                                 |                      |                      |
| 2. Inpatient Routine Service Charges (Adj 11)                                  | \$ <u>17,556,408</u> | \$ <u>19,235,032</u> |
| 3. Inpatient Ancillary Service Charges (Adj 11)                                | \$ <u>35,108,431</u> | \$ <u>37,941,653</u> |
| 4. Total Charges - Medi-Cal Inpatient Services                                 | \$ <u>52,664,839</u> | \$ <u>57,176,685</u> |
| 5. Excess of Customary Charges Over Reasonable Cost<br>(Line 4 minus Line 1) * | \$ <u>37,379,450</u> | \$ <u>36,355,726</u> |
| 6. Excess of Reasonable Cost Over Customary Charges<br>(Line 1 minus Line 4)   | \$ <u>0</u>          | \$ <u>0</u>          |
|  | (To Schedule 1)      |                      |

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

COMPUTATION OF  
MEDI-CAL NET COSTS OF COVERED SERVICESProvider Name:  
SUTTER MEDICAL CENTER OF SANTA ROSAFiscal Period Ended:  
DECEMBER 31, 2009Provider No.  
ZZR00291G

|   | REPORTED                   | AUDITED                                 |
|---|----------------------------|---|
| 1. Medi-Cal Inpatient Ancillary Services (Schedule 5)                                     | \$ <u>8,837,254</u>        | \$ <u>9,357,732</u>                     |
| 2. Medi-Cal Inpatient Routine Services (Schedule 4)                                       | \$ <u>10,781,580</u>       | \$ <u>11,549,150</u>                    |
| 3. Medi-Cal Inpatient Hospital Based Physician<br>for Intern and Resident Services (Sch ) | \$ <u>0</u>                | \$ <u>0</u>                             |
| 4. AB1183 & AB 5 (Adj 13)   | \$ <u>(4,333,445)</u>      | \$ <u>0</u>                             |
| 5. Routine Service - Late Billing Penalties (Adj 14)                                      | \$ <u>0</u>                | \$ <u>(85,923)</u>                      |
| 6. SUBTOTAL (Sum of Lines 1 through 5)  | \$ <u>15,285,389</u>       | \$ <u>20,820,959</u>                    |
| 7. Medi-Cal Inpatient Hospital Based Physician<br>for Acute Care Services (Schedule 7)    | \$ <u>(See Schedule 1)</u> | \$ <u>0</u>                             |
| 8. SUBTOTAL   | \$ <u>15,285,389</u>       | \$ <u>20,820,959</u><br>(To Schedule 2) |
| 9. Coinsurance (Adj 12)   | \$ <u>(455,186)</u>        | \$ <u>(448,402)</u>                     |
| 10. Patient and Third Party Liability (Adj 12)  | \$ <u>0</u>                | \$ <u>(27,962)</u>                      |
| 11. Net Cost of Covered Services Rendered to Medi-Cal<br>Inpatients                       | \$ <u>14,830,203</u>       | \$ <u>20,344,595</u><br>(To Schedule 1) |

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:  
SUTTER MEDICAL CENTER OF SANTA ROSAFiscal Period Ended:  
DECEMBER 31, 2009Provider No.  
ZZR00291G

## GENERAL SERVICE UNIT NET OF SWING-BED COSTS

## INPATIENT DAYS

|  | REPORTED | AUDITED |
|--|----------|---------|
| 1. Total Inpatient Days (include private & swing-bed) (Adj ) | 18,336   | 18,336  |
| 2. Inpatient Days (include private, exclude swing-bed)       | 18,336   | 18,336  |
| 3. Private Room Days (exclude swing-bed private room) (Adj ) | 0        | 0       |
| 4. Semi-Private Room Days (exclude swing-bed) (Adj )         | 18,336   | 18,336  |
| 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 8)               | 4,200    | 4,458   |

## 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)          | \$ 30,463,305 | \$ 30,118,543 |
| 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) | \$ 30,463,305 | \$ 30,118,543 |

## PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

|  |               |               |
|--|---------------|---------------|
| 28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)      | \$ 46,536,469 | \$ 46,536,469 |
| 29. Private Room Charges (excluding swing-bed charges)               | \$ 0          | \$ 0          |
| 30. Semi-Private Room Charges (excluding swing-bed charges)          | \$ 46,536,469 | \$ 46,536,469 |
| 31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)    | \$ 0.654611   | \$ 0.647203   |
| 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)           | \$ 2,537.98   | \$ 2,537.98   |
| 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) | \$ 30,463,305 | \$ 30,118,543 |

## PROGRAM INPATIENT OPERATING COST

|   |               |               |
|---|---------------|---------------|
| 38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2) | \$ 1,661.39   | \$ 1,642.59   |
| 39. Program General Inpatient Routine Service Cost (L 9 x L 38)   | \$ 6,977,838  | \$ 7,322,666  |
| 40. Cost Applicable to Medi-Cal (Sch 4A)                          | \$ 3,803,742  | \$ 4,226,484  |
| 41. Cost Applicable to Medi-Cal (Sch 4B)                          | \$ 0          | \$ 0          |
| 42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)         | \$ 10,781,580 | \$ 11,549,150 |

( To Schedule 3 )

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:  
SUTTER MEDICAL CENTER OF SANTA ROSAFiscal Period Ended:  
DECEMBER 31, 2009Provider No.  
ZZR00291G

| SPECIAL CARE AND/OR NURSERY UNITS                                      | REPORTED     | AUDITED      |
|--|--------------|--------------|
| <b>NURSERY</b>   |              |              |
| 1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)               | \$ 954,381   | \$ 944,677   |
| 2. Total Inpatient Days (Adj )   | 2,849        | 2,849        |
| 3. Average Per Diem Cost   | \$ 334.99    | \$ 331.58    |
| 4. Medi-Cal Inpatient Days (Adj 8)                                     | 1,688        | 1,744        |
| 5. Cost Applicable to Medi-Cal   | \$ 565,463   | \$ 578,276   |
| <b>INTENSIVE CARE UNIT</b>   |              |              |
| 6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)               | \$ 8,470,340 | \$ 8,382,153 |
| 7. Total Inpatient Days (Adj )   | 3,010        | 3,010        |
| 8. Average Per Diem Cost   | \$ 2,814.07  | \$ 2,784.77  |
| 9. Medi-Cal Inpatient Days (Adj 8)                                     | 358          | 438          |
| 10. Cost Applicable to Medi-Cal  | \$ 1,007,437 | \$ 1,219,729 |
| <b>CORONARY CARE UNIT</b>  |              |              |
| 11. Total Inpatient Routine Cost (Sch 8, Line 27, Col 27)              | \$ 0         | \$ 0         |
| 12. Total Inpatient Days (Adj )  | 0            | 0            |
| 13. Average Per Diem Cost  | \$ 0.00      | \$ 0.00      |
| 14. Medi-Cal Inpatient Days (Adj )                                     | 0            | 0            |
| 15. Cost Applicable to Medi-Cal  | \$ 0         | \$ 0         |
| <b>NEONATAL INTENSIVE CARE UNIT</b>                                    |              |              |
| 16. Total Inpatient Routine Cost (Sch 8, Line 28, Col 27)              | \$ 4,247,177 | \$ 4,204,157 |
| 17. Total Inpatient Days (Adj )  | 1,980        | 1,980        |
| 18. Average Per Diem Cost  | \$ 2,145.04  | \$ 2,123.31  |
| 19. Medi-Cal Inpatient Days (Adj 8)                                    | 1,040        | 1,129        |
| 20. Cost Applicable to Medi-Cal  | \$ 2,230,842 | \$ 2,397,217 |
| <b>SURGICAL INTENSIVE CARE UNIT</b>                                    |              |              |
| 21. Total Inpatient Routine Cost (Sch 8, Line 29, Col 27)              | \$ 0         | \$ 0         |
| 22. Total Inpatient Days (Adj )  | 0            | 0            |
| 23. Average Per Diem Cost  | \$ 0.00      | \$ 0.00      |
| 24. Medi-Cal Inpatient Days (Adj )                                     | 0            | 0            |
| 25. Cost Applicable to Medi-Cal  | \$ 0         | \$ 0         |
| <b>ADMINISTRATIVE DAYS (January 1, 2009 through December 31, 2009)</b> |              |              |
| 26. Per Diem Rate (Adj 9)  | \$ 0.00      | \$ 351.26    |
| 27. Medi-Cal Inpatient Days (Adj 9)                                    | 0            | 89           |
| 28. Cost Applicable to Medi-Cal  | \$ 0         | \$ 31,262    |
| <b>ADMINISTRATIVE DAYS</b>   |              |              |
| 29. Per Diem Rate (Adj )   | \$ 0.00      | \$ 0.00      |
| 30. Medi-Cal Inpatient Days (Adj )                                     | 0            | 0            |
| 31. Cost Applicable to Medi-Cal  | \$ 0         | \$ 0         |
| 32. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,28,31)           | \$ 3,803,742 | \$ 4,226,484 |

(To Schedule 4)

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:  
SUTTER MEDICAL CENTER OF SANTA ROSA

Fiscal Period Ended:  
DECEMBER 31, 2009

Provider No.  
ZZR00291G

| 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)













Provider Name:  
SUTTER MEDICAL CENTER OF SANTA ROSA

Fiscal Period Ended:  
DECEMBER 31, 2009

|                                     | TRIAL BALANCE<br>EXPENSES             | ALLOC<br>COST<br>4.08 | EMPLOYEE<br>BENEFITS<br>5.00 | COMMUN-<br>ICATION<br>6.01 | DATA<br>PROCESSING<br>6.02 | STORES<br>PURCHASING<br>6.03 | ADMITTING<br>COST<br>6.04 | PATIENT<br>ACCTG<br>6.05 | ALLOC<br>COST<br>6.06 | ALLOC<br>COST<br>6.07 | ALLOC<br>COST<br>6.08 | ACCUMULATE<br>COST | ADMINIS-<br>TRATIVE &<br>GENERAL<br>6.00 |
|-------------------------------------|---------------------------------------|-----------------------|------------------------------|----------------------------|----------------------------|------------------------------|---------------------------|--------------------------|-----------------------|-----------------------|-----------------------|--------------------|--|
| <b>ANCILLARY COST CENTERS</b>       |                                       |                       |                              |                            |                            |                              |                           |                          |                       |                       |                       |                    |  |
| 37.00                               | Operating Room                        | 0                     | 153,687                      | 29,139                     | 588,465                    | 541                          | 239,474                   | 482,232                  | 0                     | 0                     | 0                     | 10,694,944         | 898,593                                  |
| 38.00                               | Recovery Room                         | 0                     | 0                            | 0                          | 0                          | 0                            | 0                         | 0                        | 0                     | 0                     | 0                     | 0                  | 0  |
| 39.00                               | Delivery Room and Labor Room          | 0                     | 78,238                       | 8,115                      | 212,454                    | 0                            | 149,883                   | 174,101                  | 0                     | 0                     | 0                     | 4,791,205          | 402,559                                  |
| 40.00                               | Anesthesiology                        | 0                     | 0                            | 0                          | 0                          | 0                            | 0                         | 0                        | 0                     | 0                     | 0                     | 0                  | 0  |
| 41.00                               | Radiology - Diagnostic                | 0                     | 45,077                       | 19,918                     | 65,823                     | 0                            | 19,518                    | 53,940                   | 0                     | 0                     | 0                     | 3,010,184          | 252,917                                  |
| 41.01                               | Ultrasound                            | 0                     | 18,917                       | 2,213                      | 106,359                    | 0                            | 32,589                    | 87,158                   | 0                     | 0                     | 0                     | 1,454,549          | 122,212                                  |
| 43.00                               | Radioisotope                          | 0                     | 3,871                        | 1,475                      | 13,448                     | 0                            | 3,912                     | 11,020                   | 0                     | 0                     | 0                     | 336,244            | 28,251                                   |
| 43.01                               | CT Scan                               | 0                     | 9,732                        | 1,475                      | 228,842                    | 0                            | 48,184                    | 187,530                  | 0                     | 0                     | 0                     | 1,155,857          | 97,115                                   |
| 43.02                               | MRI                                   | 0                     | 6,890                        | 2,213                      | 67,779                     | 0                            | 10,794                    | 55,543                   | 0                     | 0                     | 0                     | 659,323            | 55,397                                   |
| 44.00                               | Laboratory                            | 0                     | 57,827                       | 16,967                     | 342,659                    | 12                           | 156,937                   | 280,801                  | 0                     | 0                     | 0                     | 5,467,096          | 459,347                                  |
| 46.00                               | Whole Blood                           | 0                     | 2,843                        | 1,475                      | 16,992                     | 0                            | 11,447                    | 13,924                   | 0                     | 0                     | 0                     | 1,827,589          | 153,555                                  |
| 46.30                               | Blood Clotting Factors Admin Costs    | 0                     | 0                            | 0                          | 0                          | 0                            | 0                         | 0                        | 0                     | 0                     | 0                     | 0                  | 0  |
| 47.00                               | Blood Storing and Processing          | 0                     | 0                            | 0                          | 0                          | 0                            | 0                         | 0                        | 0                     | 0                     | 0                     | 0                  | 0  |
| 49.00                               | Respiratory Therapy                   | 0                     | 31,731                       | 3,688                      | 132,944                    | 7,003                        | 90,587                    | 108,944                  | 0                     | 0                     | 0                     | 2,109,431          | 177,235                                  |
| 50.00                               | Physical Therapy                      | 0                     | 28,829                       | 2,213                      | 47,202                     | 0                            | 18,011                    | 38,681                   | 0                     | 0                     | 0                     | 1,634,549          | 137,335                                  |
| 51.00                               | Occupational Therapy                  | 0                     | 6,623                        | 0                          | 13,297                     | 0                            | 8,413                     | 10,897                   | 0                     | 0                     | 0                     | 397,978            | 33,438                                   |
| 52.00                               | Speech Pathology                      | 0                     | 652                          | 0                          | 1,535                      | 0                            | 1,143                     | 1,258                    | 0                     | 0                     | 0                     | 47,442             | 3,986                                    |
| 53.00                               | Electrocardiology                     | 0                     | 2,932                        | 738                        | 10,453                     | 0                            | 4,526                     | 8,566                    | 0                     | 0                     | 0                     | 241,282            | 20,273                                   |
| 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                          | 1,277,649                    | 0                         | 0                        | 0                     | 0                     | 0                     | 16,502,383         | 1,386,536                                |
| 56.00                               | Drugs Charged to Patients             | 0                     | 0                            | 0                          | 0                          | 0                            | 0                         | 0                        | 0                     | 0                     | 0                     | 3,834,006          | 322,134                                  |
| 57.00                               | Renal Dialysis                        | 0                     | 0                            | 369                        | 0                          | 0                            | 0                         | 0                        | 0                     | 0                     | 0                     | 300,054            | 25,211                                   |
| 58.00                               | ASC (Non-Distinct Part)               | 0                     | 0                            | 0                          | 0                          | 0                            | 0                         | 0                        | 0                     | 0                     | 0                     | 0                  | 0  |
| 58.01                               | Professional Services                 | 0                     | 0                            | 0                          | 0                          | 0                            | 0                         | 0                        | 0                     | 0                     | 0                     | 0                  | 0  |
| 58.02                               |                                       | 0                     | 0                            | 0                          | 0                          | 0                            | 0                         | 0                        | 0                     | 0                     | 0                     | 0                  | 0  |
| 59.00                               | Cardiac Cath Services                 | 0                     | 50,946                       | 11,065                     | 318,859                    | 1,067                        | 133,297                   | 261,297                  | 0                     | 0                     | 0                     | 4,055,563          | 340,750                                  |
| 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  |
| 60.00                               | Clinic                                | 0                     | 19,361                       | 5,164                      | 36,784                     | 0                            | 3,281                     | 30,144                   | 0                     | 0                     | 0                     | 1,145,926          | 96,281                                   |
| 60.02                               | Women's Health                        | 0                     | 0                            | 0                          | 0                          | 0                            | 0                         | 0                        | 0                     | 0                     | 0                     | 4                  | 0  |
| 61.00                               | Emergency                             | 0                     | 88,342                       | 18,811                     | 275,755                    | 0                            | 31,666                    | 225,975                  | 0                     | 0                     | 0                     | 5,327,191          | 447,592                                  |
| 62.00                               | Observation Beds                      | 0                     | 0                            | 0                          | 0                          | 0                            | 0                         | 0                        | 0                     | 0                     | 0                     | 0                  | 0  |
| 65.00                               | FQHC 6                                | 0                     | 0                            | 0                          | 0                          | 0                            | 0                         | 0                        | 0                     | 0                     | 0                     | 0                  | 0  |
| 65.00                               | Melanoma Center                       | 0                     | 0                            | 0                          | 0                          | 0                            | 0                         | 0                        | 0                     | 0                     | 0                     | 0                  | 0  |
| 70.00                               | Emergency                             | 0                     | 0                            | 0                          | 0                          | 0                            | 0                         | 0                        | 0                     | 0                     | 0                     | 0                  | 0  |
| 71.00                               | Observation Beds                      | 0                     | 0                            | 0                          | 0                          | 0                            | 0                         | 0                        | 0                     | 0                     | 0                     | 0                  | 0  |
| 80.00                               |                                       | 0                     | 0                            | 0                          | 0                          | 0                            | 0                         | 0                        | 0                     | 0                     | 0                     | 0                  | 0  |
| 81.00                               |                                       | 0                     | 0                            | 0                          | 0                          | 0                            | 0                         | 0                        | 0                     | 0                     | 0                     | 0                  | 0  |
| <b>NONREIMBURSABLE COST CENTERS</b> |                                       |                       |                              |                            |                            |                              |                           |                          |                       |                       |                       |                    |  |
| 96.00                               | Gift, Flower, Coffee Shop and Canteen | 0                     | 0                            | 0                          | 0                          | 0                            | 0                         | 0                        | 0                     | 0                     | 0                     | 3,177              | 267                                      |
| 97.00                               | Research                              | 0                     | 0                            | 0                          | 0                          | 0                            | 0                         | 0                        | 0                     | 0                     | 0                     | 0                  | 0  |
| 98.00                               | Physicians' Private Office            | 0                     | 0                            | 0                          | 0                          | 0                            | 0                         | 0                        | 0                     | 0                     | 0                     | 0                  | 0  |
| 99.00                               | Nonpaid Workers                       | 0                     | 0                            | 0                          | 0                          | 0                            | 0                         | 0                        | 0                     | 0                     | 0                     | 0                  | 0  |
| 99.01                               |                                       | 0                     | 0                            | 0                          | 0                          | 0                            | 0                         | 0                        | 0                     | 0                     | 0                     | 0                  | 0  |
| 99.02                               |                                       | 0                     | 0                            | 0                          | 0                          | 0                            | 0                         | 0                        | 0                     | 0                     | 0                     | 0                  | 0  |
| 99.03                               |                                       | 0                     | 0                            | 0                          | 0                          | 0                            | 0                         | 0                        | 0                     | 0                     | 0                     | 0                  | 0  |
| 99.04                               |                                       | 0                     | 0                            | 0                          | 0                          | 0                            | 0                         | 0                        | 0                     | 0                     | 0                     | 0                  | 0  |
| 99.05                               |                                       | 0                     | 0                            | 0                          | 0                          | 0                            | 0                         | 0                        | 0                     | 0                     | 0                     | 0                  | 0  |
| 99.06                               |                                       | 0                     | 0                            | 0                          | 0                          | 0                            | 0                         | 0                        | 0                     | 0                     | 0                     | 0                  | 0  |
| 100.00                              | Land Asset MGT                        | 0                     | 0                            | 0                          | 0                          | 0                            | 0                         | 0                        | 0                     | 0                     | 0                     | 94,826             | 7,967                                    |
| 100.01                              | NRCC                                  | 0                     | 0                            | 0                          | 0                          | 0                            | 0                         | 0                        | 0                     | 0                     | 0                     | 651,407            | 54,731                                   |
| 100.02                              |                                       | 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                     | 1,528,790                    | 278,849                    | 3,169,271                  | 1,292,178                    | 1,478,592                 | 2,597,138                | 0                     | 0                     | 0                     | 127,617,635        | 9,891,397                                |



Provider Name:  
SUTTER MEDICAL CENTER OF SANTA ROSA

Fiscal Period Ended:  
DECEMBER 31, 2009

|                                     | TRIAL BALANCE<br>EXPENSES             | MAINT &<br>REPAIRS<br>7.00 | OPER<br>PLANT<br>8.00 | LAUNDRY &<br>LINEN<br>9.00 | HOUSEKEEP<br>10.00 | DIETARY<br>11.00 | CAFE<br>12.00    | MAINT OF<br>PERSONNEL<br>13.00 | NURSING<br>ADMIN<br>14.00 | CENTRAL<br>SERVICE<br>& SUPPLY<br>15.00 | PHARMACY<br>16.00 | MEDICAL<br>RECORDS<br>& LIBRARY<br>17.00 | SOCIAL<br>SERVICE<br>18.00 |
|-------------------------------------|---------------------------------------|----------------------------|-----------------------|----------------------------|--------------------|------------------|------------------|--------------------------------|---------------------------|---|-------------------|--|----------------------------|
| <b>ANCILLARY COST CENTERS</b>       |                                       |                            |                       |                            |                    |                  |                  |                                |                           |   |                   |  |                            |
| 37.00                               | Operating Room                        | 162,541                    | 461,824               | 61,135                     | 240,745            | 0                | 134,805          | 0                              | 390,406                   | 0                                       | 0                 | 591,759                                  | 0                          |
| 38.00                               | Recovery Room                         | 0                          | 0                     | 0                          | 0                  | 0                | 0                | 0                              | 0                         | 0                                       | 0                 | 0  | 0                          |
| 39.00                               | Delivery Room and Labor Room          | 72,304                     | 205,436               | 61,135                     | 107,092            | 0                | 79,865           | 0                              | 232,510                   | 0                                       | 0                 | 213,643                                  | 0                          |
| 40.00                               | Anesthesiology                        | 0                          | 0                     | 0                          | 0                  | 0                | 0                | 0                              | 0                         | 0                                       | 0                 | 0  | 0                          |
| 41.00                               | Radiology - Diagnostic                | 86,178                     | 244,856               | 26,492                     | 127,641            | 0                | 58,162           | 0                              | 6,562                     | 0                                       | 0                 | 66,192                                   | 0                          |
| 41.01                               | Ultrasound                            | 11,107                     | 31,557                | 0                          | 16,450             | 0                | 17,411           | 0                              | 422                       | 0                                       | 0                 | 106,954                                  | 0                          |
| 43.00                               | Radioisotope                          | 5,516                      | 15,674                | 0                          | 8,171              | 0                | 4,040            | 0                              | 65                        | 0                                       | 0                 | 13,523                                   | 0                          |
| 43.01                               | CT Scan                               | 10,000                     | 28,412                | 0                          | 14,811             | 0                | 12,607           | 0                              | 416                       | 0                                       | 0                 | 230,123                                  | 0                          |
| 43.02                               | MRI                                   | 21,309                     | 60,546                | 0                          | 31,562             | 0                | 5,905            | 0                              | 13                        | 0                                       | 0                 | 68,159                                   | 0                          |
| 44.00                               | Laboratory                            | 76,400                     | 217,073               | 0                          | 113,158            | 0                | 84,578           | 0                              | 0                         | 0                                       | 0                 | 344,578                                  | 0                          |
| 46.00                               | Whole Blood                           | 9,815                      | 27,888                | 0                          | 14,538             | 0                | 4,157            | 0                              | 0                         | 77,426                                  | 0                 | 17,087                                   | 0                          |
| 46.30                               | Blood Clotting Factors Admin Costs    | 0                          | 0                     | 0                          | 0                  | 0                | 0                | 0                              | 0                         | 0                                       | 0                 | 0  | 0                          |
| 47.00                               | Blood Storing and Processing          | 0                          | 0                     | 0                          | 0                  | 0                | 0                | 0                              | 0                         | 0                                       | 0                 | 0  | 0                          |
| 49.00                               | Respiratory Therapy                   | 7,786                      | 22,121                | 0                          | 11,532             | 0                | 36,915           | 0                              | 0                         | 0                                       | 0                 | 133,688                                  | 0                          |
| 50.00                               | Physical Therapy                      | 18,468                     | 52,473                | 10,189                     | 27,354             | 0                | 35,780           | 0                              | 39,208                    | 0                                       | 0                 | 47,467                                   | 0                          |
| 51.00                               | Occupational Therapy                  | 24,852                     | 70,610                | 0                          | 36,809             | 0                | 6,807            | 0                              | 4,385                     | 0                                       | 0                 | 13,371                                   | 0                          |
| 52.00                               | Speech Pathology                      | 0                          | 0                     | 0                          | 0                  | 0                | 648              | 0                              | 2,345                     | 0                                       | 0                 | 1,544                                    | 0                          |
| 53.00                               | Electrocardiology                     | 11,236                     | 31,924                | 0                          | 16,642             | 0                | 5,008            | 0                              | 5,035                     | 0                                       | 0                 | 10,511                                   | 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                         | 799,065                                 | 0                 | 0  | 0                          |
| 56.00                               | Drugs Charged to Patients             | 0                          | 0                     | 0                          | 0                  | 0                | 0                | 0                              | 0                         | 0                                       | 2,820,196         | 0  | 0                          |
| 57.00                               | Renal Dialysis                        | 1,753                      | 4,980                 | 0                          | 2,596              | 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                          |
| 58.01                               | Professional Services                 | 0                          | 0                     | 0                          | 0                  | 0                | 0                | 0                              | 0                         | 0                                       | 0                 | 0  | 0                          |
| 58.02                               |                                       | 0                          | 0                     | 0                          | 0                  | 0                | 0                | 0                              | 0                         | 0                                       | 0                 | 0  | 0                          |
| 59.00                               | Cardiac Cath Services                 | 111,399                    | 316,514               | 12,227                     | 164,996            | 0                | 39,258           | 0                              | 110,470                   | 0                                       | 0                 | 320,644                                  | 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                          |
| 60.00                               | Clinic                                | 58,946                     | 167,483               | 0                          | 87,308             | 0                | 22,680           | 0                              | 48,602                    | 0                                       | 0                 | 36,990                                   | 0                          |
| 60.02                               | Women's Health                        | 0                          | 0                     | 0                          | 0                  | 0                | 0                | 0                              | 0                         | 0                                       | 0                 | 0  | 0                          |
| 61.00                               | Emergency                             | 72,599                     | 206,274               | 71,324                     | 107,529            | 0                | 94,489           | 0                              | 332,468                   | 0                                       | 0                 | 277,299                                  | 0                          |
| 62.00                               | Observation Beds                      | 0                          | 0                     | 0                          | 0                  | 0                | 0                | 0                              | 0                         | 0                                       | 0                 | 0  | 0                          |
| 65.00                               | FQHC 6                                | 0                          | 0                     | 0                          | 0                  | 0                | 0                | 0                              | 0                         | 0                                       | 0                 | 0  | 0                          |
| 65.00                               | Melanoma Center                       | 0                          | 0                     | 0                          | 0                  | 0                | 0                | 0                              | 0                         | 0                                       | 0                 | 0  | 0                          |
| 70.00                               | Emergency                             | 0                          | 0                     | 0                          | 0                  | 0                | 0                | 0                              | 0                         | 0                                       | 0                 | 0  | 0                          |
| 71.00                               | Observation Beds                      | 0                          | 0                     | 0                          | 0                  | 0                | 0                | 0                              | 0                         | 0                                       | 0                 | 0  | 0                          |
| 80.00                               |                                       | 0                          | 0                     | 0                          | 0                  | 0                | 0                | 0                              | 0                         | 0                                       | 0                 | 0  | 0                          |
| 81.00                               |                                       | 0                          | 0                     | 0                          | 0                  | 0                | 0                | 0                              | 0                         | 0                                       | 0                 | 0  | 0                          |
| <b>NONREIMBURSABLE COST CENTERS</b> |                                       |                            |                       |                            |                    |                  |                  |                                |                           |   |                   |  |                            |
| 96.00                               | Gift, Flower, Coffee Shop and Canteen | 7,970                      | 22,646                | 0                          | 11,805             | 0                | 0                | 0                              | 0                         | 0                                       | 0                 | 0  | 0                          |
| 97.00                               | Research                              | 0                          | 0                     | 0                          | 0                  | 0                | 0                | 0                              | 0                         | 0                                       | 0                 | 0  | 0                          |
| 98.00                               | Physicians' Private Office            | 0                          | 0                     | 0                          | 0                  | 0                | 0                | 0                              | 0                         | 0                                       | 0                 | 0  | 0                          |
| 99.00                               | Nonpaid Workers                       | 0                          | 0                     | 0                          | 0                  | 0                | 0                | 0                              | 0                         | 0                                       | 0                 | 0  | 0                          |
| 99.01                               |                                       | 0                          | 0                     | 0                          | 0                  | 0                | 0                | 0                              | 0                         | 0                                       | 0                 | 0  | 0                          |
| 99.02                               |                                       | 0                          | 0                     | 0                          | 0                  | 0                | 0                | 0                              | 0                         | 0                                       | 0                 | 0  | 0                          |
| 99.03                               |                                       | 0                          | 0                     | 0                          | 0                  | 0                | 0                | 0                              | 0                         | 0                                       | 0                 | 0  | 0                          |
| 99.04                               |                                       | 0                          | 0                     | 0                          | 0                  | 0                | 0                | 0                              | 0                         | 0                                       | 0                 | 0  | 0                          |
| 99.05                               |                                       | 0                          | 0                     | 0                          | 0                  | 0                | 0                | 0                              | 0                         | 0                                       | 0                 | 0  | 0                          |
| 99.06                               |                                       | 0                          | 0                     | 0                          | 0                  | 0                | 0                | 0                              | 0                         | 0                                       | 0                 | 0  | 0                          |
| 100.00                              | Land Asset MGT                        | 0                          | 0                     | 0                          | 0                  | 0                | 0                | 0                              | 0                         | 0                                       | 0                 | 0  | 0                          |
| 100.01                              | NRCC                                  | 7,288                      | 20,706                | 0                          | 10,794             | 0                | 4,174            | 0                              | 0                         | 0                                       | 0                 | 0  | 0                          |
| 100.02                              |                                       | 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                          |
| <b>TOTAL</b>                        |                                       | <b>2,790,370</b>           | <b>4,967,094</b>      | <b>631,731</b>             | <b>2,526,344</b>   | <b>1,923,195</b> | <b>1,397,330</b> | <b>0</b>                       | <b>3,002,828</b>          | <b>876,494</b>                          | <b>2,820,584</b>  | <b>3,187,015</b>                         | <b>0</b>                   |



Provider Name:  
SUTTER MEDICAL CENTER OF SANTA ROSA

Fiscal Period Ended:  
DECEMBER 31, 2009

| 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 | SUBTOTAL 25.00     | POST                       | TOTAL COST 27.00   |
|---|------------------|------------------|------------------|----------------------------|----------------------|----------------------------------|-------------------------|----------------------|--------------------|----------------------------|--------------------|
|   |                  |                  |                  |                            |                      |                                  |                         |                      |                    | STEP-DOWN ADJUSTMENT 26.00 |                    |
| <b>ANCILLARY COST CENTERS</b>               |                  |                  |                  |                            |                      |                                  |                         |                      |                    |                            |                    |
| 37.00 Operating Room                        | 0                | 0                | 0                | 0                          | 0                    | 56,445                           | 68,448                  | 0                    | 13,761,644         |                            | 13,761,644         |
| 38.00 Recovery Room                         | 0                | 0                | 0                | 0                          | 0                    | 0                                | 0                       | 0                    | 0                  |                            | 0                  |
| 39.00 Delivery Room and Labor Room          | 0                | 0                | 0                | 0                          | 0                    | 0                                | 0                       | 0                    | 6,165,748          |                            | 6,165,748          |
| 40.00 Anesthesiology                        | 0                | 0                | 0                | 0                          | 0                    | 0                                | 0                       | 0                    | 0                  |                            | 0                  |
| 41.00 Radiology - Diagnostic                | 0                | 0                | 0                | 0                          | 0                    | 0                                | 0                       | 0                    | 3,879,182          |                            | 3,879,182          |
| 41.01 Ultrasound                            | 0                | 0                | 0                | 0                          | 0                    | 0                                | 0                       | 0                    | 1,760,662          |                            | 1,760,662          |
| 43.00 Radioisotope                          | 0                | 0                | 0                | 0                          | 0                    | 0                                | 0                       | 0                    | 411,483            |                            | 411,483            |
| 43.01 CT Scan                               | 0                | 0                | 0                | 0                          | 0                    | 0                                | 0                       | 0                    | 1,549,340          |                            | 1,549,340          |
| 43.02 MRI                                   | 0                | 0                | 0                | 0                          | 0                    | 0                                | 0                       | 0                    | 902,213            |                            | 902,213            |
| 44.00 Laboratory                            | 0                | 0                | 0                | 0                          | 0                    | 0                                | 0                       | 0                    | 6,762,229          |                            | 6,762,229          |
| 46.00 Whole Blood                           | 0                | 0                | 0                | 0                          | 0                    | 0                                | 0                       | 0                    | 2,132,055          |                            | 2,132,055          |
| 46.30 Blood Clotting Factors Admin Costs    | 0                | 0                | 0                | 0                          | 0                    | 0                                | 0                       | 0                    | 0                  |                            | 0                  |
| 47.00 Blood Storing and Processing          | 0                | 0                | 0                | 0                          | 0                    | 0                                | 0                       | 0                    | 0                  |                            | 0                  |
| 49.00 Respiratory Therapy                   | 0                | 0                | 0                | 0                          | 0                    | 0                                | 0                       | 0                    | 2,498,708          |                            | 2,498,708          |
| 50.00 Physical Therapy                      | 0                | 0                | 0                | 0                          | 0                    | 0                                | 0                       | 0                    | 2,002,823          |                            | 2,002,823          |
| 51.00 Occupational Therapy                  | 0                | 0                | 0                | 0                          | 0                    | 0                                | 0                       | 0                    | 588,250            |                            | 588,250            |
| 52.00 Speech Pathology                      | 0                | 0                | 0                | 0                          | 0                    | 0                                | 0                       | 0                    | 55,966             |                            | 55,966             |
| 53.00 Electrocardiology                     | 0                | 0                | 0                | 0                          | 0                    | 0                                | 0                       | 0                    | 341,910            |                            | 341,910            |
| 54.00 Electroencephalography                | 0                | 0                | 0                | 0                          | 0                    | 0                                | 0                       | 0                    | 0                  |                            | 0                  |
| 55.00 Medical Supplies Charged to Patients  | 0                | 0                | 0                | 0                          | 0                    | 0                                | 0                       | 0                    | 18,687,983         |                            | 18,687,983         |
| 56.00 Drugs Charged to Patients             | 0                | 0                | 0                | 0                          | 0                    | 0                                | 0                       | 0                    | 6,976,337          |                            | 6,976,337          |
| 57.00 Renal Dialysis                        | 0                | 0                | 0                | 0                          | 0                    | 0                                | 0                       | 0                    | 334,593            |                            | 334,593            |
| 58.00 ASC (Non-Distinct Part)               | 0                | 0                | 0                | 0                          | 0                    | 0                                | 0                       | 0                    | 0                  |                            | 0                  |
| 58.01 Professional Services                 | 0                | 0                | 0                | 0                          | 0                    | 0                                | 0                       | 0                    | 0                  |                            | 0                  |
| 58.02                                       | 0                | 0                | 0                | 0                          | 0                    | 0                                | 0                       | 0                    | 0                  |                            | 0                  |
| 59.00 Cardiac Cath Services                 | 0                | 0                | 0                | 0                          | 0                    | 0                                | 0                       | 0                    | 5,471,821          |                            | 5,471,821          |
| 59.01                                       | 0                | 0                | 0                | 0                          | 0                    | 0                                | 0                       | 0                    | 0                  |                            | 0                  |
| 59.02                                       | 0                | 0                | 0                | 0                          | 0                    | 0                                | 0                       | 0                    | 0                  |                            | 0                  |
| 60.00 Clinic                                | 0                | 0                | 0                | 0                          | 0                    | 0                                | 0                       | 0                    | 1,664,216          |                            | 1,664,216          |
| 60.02 Women's Health                        | 0                | 0                | 0                | 0                          | 0                    | 0                                | 0                       | 0                    | 4                  |                            | 4                  |
| 61.00 Emergency                             | 0                | 0                | 0                | 0                          | 0                    | 83,182                           | 100,871                 | 0                    | 7,120,819          |                            | 7,120,819          |
| 62.00 Observation Beds                      | 0                | 0                | 0                | 0                          | 0                    | 0                                | 0                       | 0                    | 0                  |                            | 0                  |
| 65.00 FQHC 6                                | 0                | 0                | 0                | 0                          | 0                    | 0                                | 0                       | 0                    | 0                  |                            | 0                  |
| 65.00 Melanoma Center                       | 0                | 0                | 0                | 0                          | 0                    | 0                                | 0                       | 0                    | 0                  |                            | 0                  |
| 70.00 Emergency                             | 0                | 0                | 0                | 0                          | 0                    | 0                                | 0                       | 0                    | 0                  |                            | 0                  |
| 71.00 Observation Beds                      | 0                | 0                | 0                | 0                          | 0                    | 0                                | 0                       | 0                    | 0                  |                            | 0                  |
| 80.00                                       | 0                | 0                | 0                | 0                          | 0                    | 0                                | 0                       | 0                    | 0                  |                            | 0                  |
| 81.00                                       | 0                | 0                | 0                | 0                          | 0                    | 0                                | 0                       | 0                    | 0                  |                            | 0                  |
| <b>NONREIMBURSABLE COST CENTERS</b>         |                  |                  |                  |                            |                      |                                  |                         |                      |                    |                            |                    |
| 96.00 Gift, Flower, Coffee Shop and Canteen | 0                | 0                | 0                | 0                          | 0                    | 0                                | 0                       | 0                    | 45,864             |                            | 45,864             |
| 97.00 Research                              | 0                | 0                | 0                | 0                          | 0                    | 0                                | 0                       | 0                    | 0                  |                            | 0                  |
| 98.00 Physicians' Private Office            | 0                | 0                | 0                | 0                          | 0                    | 0                                | 0                       | 0                    | 0                  |                            | 0                  |
| 99.00 Nonpaid Workers                       | 0                | 0                | 0                | 0                          | 0                    | 0                                | 0                       | 0                    | 0                  |                            | 0                  |
| 99.01                                       | 0                | 0                | 0                | 0                          | 0                    | 0                                | 0                       | 0                    | 0                  |                            | 0                  |
| 99.02                                       | 0                | 0                | 0                | 0                          | 0                    | 0                                | 0                       | 0                    | 0                  |                            | 0                  |
| 99.03                                       | 0                | 0                | 0                | 0                          | 0                    | 0                                | 0                       | 0                    | 0                  |                            | 0                  |
| 99.04                                       | 0                | 0                | 0                | 0                          | 0                    | 0                                | 0                       | 0                    | 0                  |                            | 0                  |
| 99.05                                       | 0                | 0                | 0                | 0                          | 0                    | 0                                | 0                       | 0                    | 0                  |                            | 0                  |
| 99.06                                       | 0                | 0                | 0                | 0                          | 0                    | 0                                | 0                       | 0                    | 0                  |                            | 0                  |
| 100.00 Land Asset MGT                       | 0                | 0                | 0                | 0                          | 0                    | 0                                | 0                       | 0                    | 102,793            |                            | 102,793            |
| 100.01 NRCC                                 | 0                | 0                | 0                | 0                          | 0                    | 0                                | 0                       | 0                    | 749,100            |                            | 749,100            |
| 100.02                                      | 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                  |
| <b>TOTAL</b>                                | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>                   | <b>0</b>             | <b>2,896,518</b>                 | <b>3,512,458</b>        | <b>0</b>             | <b>127,617,635</b> | <b>0</b>                   | <b>127,617,635</b> |





Provider Name:  
SUTTER MEDICAL CENTER OF SANTA ROSA

Fiscal Period Ended:  
DECEMBER 31, 2009

|                                       | EMP BENE<br>(GROSS<br>SALARIES)<br>5.00           | COMMU-<br>NICATION<br>(# PHONES)<br>6.01 | DATA PROC<br>(GROSS<br>CHARGES)<br>6.02 | STORES &<br>PURCHASING<br>(COSTE REQ)<br>6.03 | ADMITTING<br>(INPATIENT<br>CHARGES)<br>6.04 | PT. ACCTG<br>(GROSS<br>CHARGES)<br>6.05 | STAT<br>6.06 | STAT<br>6.07 | STAT<br>6.08 | ADM & GEN<br>(ACCUM<br>COST) | MAINT &<br>REPAIRS<br>(SQ FT)<br>7.00<br>(Adj 6) |
|---------------------------------------|---|--|---|---|---|---|--------------|--------------|--------------|------------------------------|--|
| <b>GENERAL SERVICE COST CENTERS</b>   |   |  |   |   |   |   |              |              |              |                              |  |
| 1.00                                  | Old Capital Related Costs - Building and Fixtures |  |   |   |   |   |              |              |              |                              |  |
| 2.00                                  | Old Capital Related Costs - Movable Equipment     |  |   |   |   |   |              |              |              |                              |  |
| 3.00                                  | New Capital Related Costs - Building and Fixtures |  |   |   |   |   |              |              |              |                              |  |
| 4.00                                  | New Capital Related Costs - Movable Equipment     |  |   |   |   |   |              |              |              |                              |  |
| 4.01                                  |   |  |   |   |   |   |              |              |              |                              |  |
| 4.02                                  |   |  |   |   |   |   |              |              |              |                              |  |
| 4.03                                  |   |  |   |   |   |   |              |              |              |                              |  |
| 4.04                                  |   |  |   |   |   |   |              |              |              |                              |  |
| 4.05                                  |   |  |   |   |   |   |              |              |              |                              |  |
| 4.06                                  |   |  |   |   |   |   |              |              |              |                              |  |
| 4.07                                  |   |  |   |   |   |   |              |              |              |                              |  |
| 4.08                                  |   |  |   |   |   |   |              |              |              |                              |  |
| 5.00                                  | Employee Benefits                                 |  |   |   |   |   |              |              |              |                              |  |
| 6.01                                  | Communications                                    | 205,873                                  |   |   |   |   |              |              |              |                              |  |
| 6.02                                  | Data Processing                                   | 240,769                                  | 31                                      |   |   |   |              |              |              |                              |  |
| 6.03                                  | Purchasing/Receiving                              | 506,535                                  | 20                                      |   |   |   |              |              |              |                              |  |
| 6.04                                  | Patient Admitting                                 | 967,901                                  | 34                                      |   |   |   |              |              |              |                              |  |
| 6.05                                  | Patient Business Office                           | 958,099                                  |   |   |   |   |              |              |              |                              |  |
| 6.06                                  |   |  |   |   |   |   |              |              |              |                              |  |
| 6.07                                  |   |  |   |   |   |   |              |              |              |                              |  |
| 6.08                                  |   |  |   |   |   |   |              |              |              |                              |  |
| 6.00                                  | Administrative and General                        | 3,849,988                                | 66                                      | 3   |   |   |              |              |              |                              |  |
| 7.00                                  | Maintenance and Repairs                           | 1,108,431                                | 32                                      |   |   |   |              |              | 2,574,094    |                              |  |
| 8.00                                  | Operation of Plant                                | 92,097                                   | 1                                       | 51,139  |   |   |              |              | 3,620,702    | 56,488                       |  |
| 9.00                                  | Laundry and Linen Service                         | 130,757                                  |   |   |   |   |              |              | 562,369      | 312                          |  |
| 10.00                                 | Housekeeping                                      | 1,050,413                                | 4                                       |   |   |   |              |              | 2,200,301    | 1,992                        |  |
| 11.00                                 | Dietary   | 709,831                                  | 6                                       |   |   |   |              |              | 1,408,167    | 4,040                        |  |
| 12.00                                 | Cafeteria   | 612,050                                  | 6                                       |   |   |   |              |              | 937,283      | 3,883                        |  |
| 13.00                                 | Maintenance of Personnel                          |  |   |   |   |   |              |              | 0            |                              |  |
| 14.00                                 | Nursing Administration                            | 1,759,526                                | 16                                      |   |   |   |              |              | 2,493,620    | 2,454                        |  |
| 15.00                                 | Central Services and Supply                       | 211,650                                  |   |   |   |   |              |              | 509,523      | 3,161                        |  |
| 16.00                                 | Pharmacy  | 1,761,663                                | 16                                      |   |   |   |              |              | 2,405,799    | 1,693                        |  |
| 17.00                                 | Medical Records and Library                       | 1,127,398                                | 28                                      |   |   |   |              |              | 2,505,321    | 4,252                        |  |
| 18.00                                 | Social Service                                    |  |   |   |   |   |              |              | 0            |                              |  |
| 19.00                                 |   |  |   |   |   |   |              |              | 0            |                              |  |
| 19.02                                 |   |  |   |   |   |   |              |              | 0            |                              |  |
| 19.03                                 |   |  |   |   |   |   |              |              | 0            |                              |  |
| 21.00                                 | Nursing School                                    |  |   |   |   |   |              |              | 0            |                              |  |
| 21.01                                 | Clinical Pastoral Education                       |  |   |   |   |   |              |              | 0            |                              |  |
| 22.00                                 | Intern and Res Service - Salary and Fringes       | 2,042,853                                |   |   |   |   |              |              | 2,672,015    |                              |  |
| 23.00                                 | Intern and Res - Other Program                    |  | 34                                      |   |   |   |              |              | 2,626,939    | 5,696                        |  |
| 24.00                                 | Paramedical Ed Program                            |  |   |   |   |   |              |              | 0            |                              |  |
| <b>INPATIENT ROUTINE COST CENTERS</b> |   |  |   |   |   |   |              |              |              |                              |  |
| 25.00                                 | Adults and Pediatrics (Gen Routine)               | 11,634,513                               | 84                                      | 43,935,359                                    | 43,935,359                                  | 43,935,359                              |              |              | 16,805,642   | 18,610                       |  |
| 26.00                                 | Intensive Care Unit                               | 4,180,204                                | 26                                      | 17,351,669                                    | 17,351,669                                  | 17,351,669                              |              |              | 6,517,660    | 4,267                        |  |
| 26.01                                 | NICU  | 2,393,020                                | 6                                       | 6,699,049                                     | 6,699,049                                   | 6,699,049                               |              |              | 3,397,047    | 1,856                        |  |
| 28.00                                 |   |  |   |   |   |   |              |              | 0            |                              |  |
| 29.00                                 | Surgical Intensive Care                           |  |   |   |   |   |              |              | 0            |                              |  |
| 31.00                                 | Subprovider I                                     |  |   |   |   |   |              |              | 0            |                              |  |
| 31.01                                 | Subprovider 2 Psych                               |  |   |   |   |   |              |              | 0            |                              |  |
| 32.00                                 |   |  |   |   |   |   |              |              | 0            |                              |  |
| 33.00                                 | Nursery   | 509,803                                  | 7                                       | 2,601,110                                     | 2,601,110                                   | 2,601,110                               |              |              | 745,371      | 399                          |  |
| 34.00                                 | Medicare Certified Nursing Facility               |  |   |   |   |   |              |              | 2,176        |                              |  |
| 35.00                                 | Distinct Part Nursing Facility                    |  |   |   |   |   |              |              | 0            |                              |  |
| 36.00                                 | Adult Subacute Care Unit                          |  |   |   |   |   |              |              | 0            |                              |  |
| 36.01                                 | Subacute Care Unit II                             |  |   |   |   |   |              |              | 0            |                              |  |
| 36.02                                 | Transitional Care Unit                            |  |   |   |   |   |              |              | 0            |                              |  |

Provider Name:  
SUTTER MEDICAL CENTER OF SANTA ROSA

Fiscal Period Ended:  
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|                                     | EMP BENE<br>(GROSS<br>SALARIES)<br>5.00 | COMMU-<br>NICATION<br>(# PHONES)<br>6.01 | DATA PROC<br>(GROSS<br>CHARGES)<br>6.02 | STORES &<br>PURCHASING<br>(COSTE REQ)<br>6.03 | ADMITTING<br>(INPATIENT<br>CHARGES)<br>6.04 | PT. ACCTG<br>(GROSS<br>CHARGES)<br>6.05 | STAT<br>6.06 | STAT<br>6.07 | STAT<br>6.08 | ADM & GEN<br>(ACCUM<br>COST) | MAINT &<br>REPAIRS<br>(SQ FT)<br>7.00<br>(Adj 6) |
|-------------------------------------|---|--|---|---|---|---|--------------|--------------|--------------|------------------------------|--|
| <b>ANCILLARY COST CENTERS</b>       |   |  |   |   |   |   |              |              |              |                              |  |
| 37.00                               | Operating Room                          | 6,007,772                                | 79                                      | 60,233,216                                    | 4,687                                       | 32,827,294                              |              |              |              | 10,694,944                   | 8,810  |
| 38.00                               | Recovery Room                           |  |   |   |   |   |              |              |              | 0                            |  |
| 39.00                               | Delivery Room and Labor Room            | 3,058,413                                | 22                                      | 21,746,051                                    |   | 20,546,045                              |              |              |              | 4,791,205                    | 3,919  |
| 40.00                               | Anesthesiology                          |  |   |   |   |   |              |              |              | 0                            |  |
| 41.00                               | Radiology - Diagnostic                  | 1,762,106                                | 54                                      | 6,737,413                                     |   | 2,675,570                               |              |              |              | 3,010,184                    | 4,671  |
| 41.01                               | Ultrasound                              | 739,476                                  | 6                                       | 10,886,511                                    |   | 4,467,267                               |              |              |              | 1,454,549                    | 602  |
| 43.00                               | Radioisotope                            | 151,317                                  | 4                                       | 1,376,446                                     |   | 536,193                                 |              |              |              | 336,244                      | 299  |
| 43.01                               | CT Scan                                 | 380,447                                  | 4                                       | 23,423,501                                    |   | 6,605,124                               |              |              |              | 1,155,857                    | 542  |
| 43.02                               | MRI                                     | 269,324                                  | 6                                       | 6,937,655                                     |   | 1,479,642                               |              |              |              | 659,323                      | 1,155  |
| 44.00                               | Laboratory                              | 2,260,519                                | 46                                      | 35,073,430                                    | 102   | 21,512,963                              |              |              |              | 5,467,096                    | 4,141  |
| 46.00                               | Whole Blood                             | 111,119                                  | 4                                       | 1,739,232                                     |   | 1,569,110                               |              |              |              | 1,827,589                    | 532  |
| 46.30                               | Blood Clotting Factors Admin Costs      |  |   |   |   |   |              |              |              | 0                            |  |
| 47.00                               | Blood Storing and Processing            |  |   |   |   |   |              |              |              | 0                            |  |
| 49.00                               | Respiratory Therapy                     | 1,240,417                                | 10                                      | 13,607,659                                    | 60,651                                      | 12,417,706                              |              |              |              | 2,109,431                    | 422  |
| 50.00                               | Physical Therapy                        | 1,126,968                                | 6                                       | 4,831,474                                     |   | 2,468,965                               |              |              |              | 1,634,549                    | 1,001  |
| 51.00                               | Occupational Therapy                    | 258,905                                  |   | 1,361,030                                     |   | 1,153,214                               |              |              |              | 397,978                      | 1,347  |
| 52.00                               | Speech Pathology                        | 25,492                                   |   | 157,156                                       |   | 156,616                                 |              |              |              | 47,442                       |  |
| 53.00                               | Electrocardiology                       | 114,601                                  | 2                                       | 1,069,911                                     |   | 620,409                                 |              |              |              | 241,282                      | 609  |
| 54.00                               | Electroencephalography                  |  |   |   |   |   |              |              |              | 0                            |  |
| 55.00                               | Medical Supplies Charged to Patients    |  |   |   | 11,064,786                                  |   |              |              |              | 16,502,383                   |  |
| 56.00                               | Drugs Charged to Patients               |  |   |   |   |   |              |              |              | 3,834,006                    |  |
| 57.00                               | Renal Dialysis                          |  | 1                                       |   |   |   |              |              |              | 300,054                      | 95   |
| 58.00                               | ASC (Non-Distinct Part)                 |  |   |   |   |   |              |              |              | 0                            |  |
| 58.01                               | Professional Services                   |  |   |   |   |   |              |              |              | 0                            |  |
| 58.02                               |   |  |   |   |   |   |              |              |              | 0                            |  |
| 59.00                               | Cardiac Cath Services                   | 1,991,514                                | 30                                      | 32,637,293                                    | 9,243                                       | 18,272,417                              |              |              |              | 4,055,563                    | 6,038  |
| 59.01                               |   |  |   |   |   |   |              |              |              | 0                            |  |
| 59.02                               |   |  |   |   |   |   |              |              |              | 0                            |  |
| 60.00                               | Clinic                                  | 756,833                                  | 14                                      | 3,765,100                                     |   | 449,743                                 |              |              |              | 1,145,926                    | 3,195  |
| 60.02                               | Women's Health                          | 3  |   |   |   |   |              |              |              | 4                            |  |
| 61.00                               | Emergency                               | 3,453,400                                | 51                                      | 28,225,368                                    |   | 4,340,809                               |              |              |              | 5,327,191                    | 3,935  |
| 62.00                               | Observation Beds                        |  |   |   |   |   |              |              |              | 0                            |  |
| 65.00                               | FQHC 6                                  |  |   |   |   |   |              |              |              | 0                            |  |
| 65.00                               | Melanoma Center                         |  |   |   |   |   |              |              |              | 0                            |  |
| 70.00                               | Emergency                               |  |   |   |   |   |              |              |              | 0                            |  |
| 71.00                               | Observation Beds                        |  |   |   |   |   |              |              |              | 0                            |  |
| 80.00                               |   |  |   |   |   |   |              |              |              | 0                            |  |
| 81.00                               |   |  |   |   |   |   |              |              |              | 0                            |  |
| <b>NONREIMBURSABLE COST CENTERS</b> |   |  |   |   |   |   |              |              |              |                              |  |
| 96.00                               | Gift, Flower, Coffee Shop and Canteen   |  |   |   |   |   |              |              |              | 3,177                        | 432  |
| 97.00                               | Research                                |  |   |   |   |   |              |              |              | 0                            |  |
| 98.00                               | Physicians' Private Office              |  |   |   |   |   |              |              |              | 0                            |  |
| 99.00                               | Nonpaid Workers                         |  |   |   |   |   |              |              |              | 0                            |  |
| 99.01                               |   |  |   |   |   |   |              |              |              | 0                            |  |
| 99.02                               |   |  |   |   |   |   |              |              |              | 0                            |  |
| 99.03                               |   |  |   |   |   |   |              |              |              | 0                            |  |
| 99.04                               |   |  |   |   |   |   |              |              |              | 0                            |  |
| 99.05                               |   |  |   |   |   |   |              |              |              | 0                            |  |
| 99.06                               |   |  |   |   |   |   |              |              |              | 0                            |  |
| 100.00                              | Land Asset MGT                          |  |   |   |   |   |              |              |              | 94,826                       |  |
| 100.01                              | NRCC                                    |  |   |   |   |   |              |              |              | 651,407                      | 395  |
| 100.02                              |   |  |   |   |   |   |              |              |              | 0                            |  |
| 100.03                              | Other Nonreimbursable Cost Ctr          |  |   |   |   |   |              |              |              | 0                            |  |
| TOTAL                               | 59,762,000                              | 756                                      | 324,395,633                             | 11,190,611                                    | 202,686,274                                 | 324,395,633                             | 0            | 0            | 0            | 117,726,238                  | 151,243  |
| COST TO BE ALLOCATED                | 1,528,790                               | 278,849                                  | 3,169,271                               | 1,292,178                                     | 1,478,592                                   | 2,597,138                               | 0            | 0            | 0            | 9,891,397                    | 2,790,370  |
| UNIT COST MULTIPLIER - SCH 8        | 0.025581                                | 368.847685                               | 0.009770                                | 0.115470                                      | 0.007295                                    | 0.008006                                | 0.000000     | 0.000000     | 0.000000     | 0.084020                     | 18.449583  |

Provider Name:  
SUTTER MEDICAL CENTER OF SANTA ROSA

Fiscal Period Ended:  
DECEMBER 31, 2009

|                                       | OPER<br>PLANT<br>(SQ FT)<br>8.00<br>(Adj 6)   | LAUNDRY<br>& LINEN<br>(LB LNDRY)<br>9.00 | HOUSE-<br>KEEPING<br>(HR SERV)<br>10.00<br>(Adj 6) | DIETARY<br>(MEALS<br>SERVED)<br>11.00 | CAFETERIA<br>(PROD<br>HOURS)<br>12.00<br>(Adj 7) | MAINT OF<br>PERSONNEL<br>(# HOUSED)<br>13.00 | NURSING<br>ADMIN<br>(NURSE HR)<br>14.00 | CENT SERV<br>& SUPPLY<br>(CST REQ)<br>15.00 | PHARMACY<br>(COSTS<br>REQUIS)<br>16.00 | MED REC<br>(GROSS<br>CHARGES)<br>17.00 | SOC SERV<br>(TIME<br>SPENT)<br>18.00 | STAT<br><br>19.00 |
|---------------------------------------|---|--|--|---------------------------------------|--|--|---|---|--|--|--------------------------------------|-------------------|
| <b>GENERAL SERVICE COST CENTERS</b>   |   |  |  |                                       |  |  |   |   |  |  |                                      |                   |
| 1.00                                  | Old Capital Related Costs - Building and Fixtures   |  |  |                                       |  |  |   |   |  |  |                                      |                   |
| 2.00                                  | Old Capital Related Costs - Movable Equipment   |  |  |                                       |  |  |   |   |  |  |                                      |                   |
| 3.00                                  | New Capital Related Costs - Building and Fixtures   |  |  |                                       |  |  |   |   |  |  |                                      |                   |
| 4.00                                  | New Capital Related Costs - Movable Equipment   |  |  |                                       |  |  |   |   |  |  |                                      |                   |
| 4.01                                  |   |  |  |                                       |  |  |   |   |  |  |                                      |                   |
| 4.02                                  |   |  |  |                                       |  |  |   |   |  |  |                                      |                   |
| 4.03                                  |   |  |  |                                       |  |  |   |   |  |  |                                      |                   |
| 4.04                                  |   |  |  |                                       |  |  |   |   |  |  |                                      |                   |
| 4.05                                  |   |  |  |                                       |  |  |   |   |  |  |                                      |                   |
| 4.06                                  |   |  |  |                                       |  |  |   |   |  |  |                                      |                   |
| 4.07                                  |   |  |  |                                       |  |  |   |   |  |  |                                      |                   |
| 4.08                                  |   |  |  |                                       |  |  |   |   |  |  |                                      |                   |
| 5.00                                  | Employee Benefits   |  |  |                                       |  |  |   |   |  |  |                                      |                   |
| 6.01                                  | Communications  |  |  |                                       |  |  |   |   |  |  |                                      |                   |
| 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 312   |  |  |                                       |  |  |   |   |  |  |                                      |                   |
| 10.00                                 | Housekeeping 1,992  |  |  |                                       |  |  |   |   |  |  |                                      |                   |
| 11.00                                 | Dietary 4,040 4,040   |  |  |                                       |  |  |   |   |  |  |                                      |                   |
| 12.00                                 | Cafeteria 3,883 3,883   |  |  |                                       |  |  |   |   |  |  |                                      |                   |
| 13.00                                 | Maintenance of Personnel  |  |  |                                       |  |  |   |   |  |  |                                      |                   |
| 14.00                                 | Nursing Administration 2,454 2,454 38,036   |  |  |                                       |  |  |   |   |  |  |                                      |                   |
| 15.00                                 | Central Services and Supply 3,161 3,161 180   |  |  |                                       |  |  |   |   |  |  |                                      |                   |
| 16.00                                 | Pharmacy 1,693 1,693 30,049 2   |  |  |                                       |  |  |   |   |  |  |                                      |                   |
| 17.00                                 | Medical Records and Library 4,252 4,252 34,488 5 52 527                                     |  |  |                                       |  |  |   |   |  |  |                                      |                   |
| 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 5,696 5,696 68,324   |  |  |                                       |  |  |   |   |  |  |                                      |                   |
| 24.00                                 | Paramedical Ed Program  |  |  |                                       |  |  |   |   |  |  |                                      |                   |
| <b>INPATIENT ROUTINE COST CENTERS</b> |   |  |  |                                       |  |  |   |   |  |  |                                      |                   |
| 25.00                                 | Adults and Pediatrics (Gen Routine) 18,610 258,151 18,610 72,925 199,443 183,951 43,935,359 |  |  |                                       |  |  |   |   |  |  |                                      |                   |
| 26.00                                 | Intensive Care Unit 4,267 92,000 4,267 6,054 64,697 59,471 17,351,669                       |  |  |                                       |  |  |   |   |  |  |                                      |                   |
| 26.01                                 | NICU 1,856 20,000 1,856 34,245 30,843 6,699,049   |  |  |                                       |  |  |   |   |  |  |                                      |                   |
| 28.00                                 |   |  |  |                                       |  |  |   |   |  |  |                                      |                   |
| 29.00                                 | Surgical Intensive Care   |  |  |                                       |  |  |   |   |  |  |                                      |                   |
| 31.00                                 | Subprovider I   |  |  |                                       |  |  |   |   |  |  |                                      |                   |
| 31.01                                 | Subprovider 2 Psych   |  |  |                                       |  |  |   |   |  |  |                                      |                   |
| 32.00                                 |   |  |  |                                       |  |  |   |   |  |  |                                      |                   |
| 33.00                                 | Nursery 399 11,849 399 8,407 7,218 2,601,110  |  |  |                                       |  |  |   |   |  |  |                                      |                   |
| 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  |  |  |                                       |  |  |   |   |  |  |                                      |                   |

Provider Name:  
SUTTER MEDICAL CENTER OF SANTA ROSA

Fiscal Period Ended:  
DECEMBER 31, 2009

|                                     | OPER<br>PLANT<br>(SQ FT)<br>8.00<br>(Adj 6) | LAUNDRY<br>& LINEN<br>(LB LNDRY)<br>9.00 | HOUSE-<br>KEEPING<br>(HR SERV)<br>10.00<br>(Adj 6) | DIETARY<br>(MEALS<br>SERVED)<br>11.00 | CAFETERIA<br>(PROD<br>HOURS)<br>12.00<br>(Adj 7) | MAINT OF<br>PERSONNEL<br>(# HOUSED)<br>13.00 | NURSING<br>ADMIN<br>(NURSE HR)<br>14.00 | CENT SERV<br>& SUPPLY<br>(CST REQ)<br>15.00 | PHARMACY<br>(COSTS<br>REQUIS)<br>16.00 | MED REC<br>(GROSS<br>CHARGES)<br>17.00 | SOC SERV<br>(TIME<br>SPENT)<br>18.00 | STAT<br><br>19.00 |
|-------------------------------------|---|--|--|---------------------------------------|--|--|---|---|--|--|--------------------------------------|-------------------|
| <b>ANCILLARY COST CENTERS</b>       |   |  |  |                                       |  |  |   |   |  |  |                                      |                   |
| 37.00                               | Operating Room                              | 8,810                                    | 60,000   | 8,810                                 | 87,321   |  | 60,093                                  |   |  | 60,233,216                             |                                      |                   |
| 38.00                               | Recovery Room                               |  |  |                                       |  |  |   |   |  |  |                                      |                   |
| 39.00                               | Delivery Room and Labor Room                | 3,919                                    | 60,000   | 3,919                                 | 51,733   |  | 35,789                                  |   |  | 21,746,051                             |                                      |                   |
| 40.00                               | Anesthesiology                              |  |  |                                       |  |  |   |   |  |  |                                      |                   |
| 41.00                               | Radiology - Diagnostic                      | 4,671                                    | 26,000   | 4,671                                 | 37,675   |  | 1,010                                   |   |  | 6,737,413                              |                                      |                   |
| 41.01                               | Ultrasound                                  | 602                                      |  | 602                                   | 11,278   |  | 65                                      |   |  | 10,886,511                             |                                      |                   |
| 43.00                               | Radioisotope                                | 299                                      |  | 299                                   | 2,617  |  | 10                                      |   |  | 1,376,446                              |                                      |                   |
| 43.01                               | CT Scan                                     | 542                                      |  | 542                                   | 8,166  |  | 64                                      |   |  | 23,423,501                             |                                      |                   |
| 43.02                               | MRI   | 1,155                                    |  | 1,155                                 | 3,825  |  | 2                                       |   |  | 6,937,655                              |                                      |                   |
| 44.00                               | Laboratory                                  | 4,141                                    |  | 4,141                                 | 54,786   |  |   |   |  | 35,073,430                             |                                      |                   |
| 46.00                               | Whole Blood                                 | 532                                      |  | 532                                   | 2,693  |  |   | 1,475,321                                   |  | 1,739,232                              |                                      |                   |
| 46.30                               | Blood Clotting Factors Admin Costs          |  |  |                                       |  |  |   |   |  |  |                                      |                   |
| 47.00                               | Blood Storing and Processing                |  |  |                                       |  |  |   |   |  |  |                                      |                   |
| 49.00                               | Respiratory Therapy                         | 422                                      |  | 422                                   | 23,912   |  |   |   |  | 13,607,659                             |                                      |                   |
| 50.00                               | Physical Therapy                            | 1,001                                    | 10,000   | 1,001                                 | 23,177   |  | 6,035                                   |   |  | 4,831,474                              |                                      |                   |
| 51.00                               | Occupational Therapy                        | 1,347                                    |  | 1,347                                 | 4,409  |  | 675                                     |   |  | 1,361,030                              |                                      |                   |
| 52.00                               | Speech Pathology                            |  |  |                                       | 420  |  | 361                                     |   |  | 157,156                                |                                      |                   |
| 53.00                               | Electrocardiology                           | 609                                      |  | 609                                   | 3,244  |  | 775                                     |   |  | 1,069,911                              |                                      |                   |
| 54.00                               | Electroencephalography                      |  |  |                                       |  |  |   |   |  |  |                                      |                   |
| 55.00                               | Medical Supplies Charged to Patients        |  |  |                                       |  |  |   | 15,225,822                                  |  |  |                                      |                   |
| 56.00                               | Drugs Charged to Patients                   |  |  |                                       |  |  |   |   | 3,834,006                              |  |                                      |                   |
| 57.00                               | Renal Dialysis                              | 95                                       |  | 95                                    |  |  |   |   |  |  |                                      |                   |
| 58.00                               | ASC (Non-Distinct Part)                     |  |  |                                       |  |  |   |   |  |  |                                      |                   |
| 58.01                               | Professional Services                       |  |  |                                       |  |  |   |   |  |  |                                      |                   |
| 58.02                               |   |  |  |                                       |  |  |   |   |  |  |                                      |                   |
| 59.00                               | Cardiac Cath Services                       | 6,038                                    | 12,000   | 6,038                                 | 25,430   |  | 17,004                                  |   |  | 32,637,293                             |                                      |                   |
| 59.01                               |   |  |  |                                       |  |  |   |   |  |  |                                      |                   |
| 59.02                               |   |  |  |                                       |  |  |   |   |  |  |                                      |                   |
| 60.00                               | Clinic                                      | 3,195                                    |  | 3,195                                 | 14,691   |  | 7,481                                   |   |  | 3,765,100                              |                                      |                   |
| 60.02                               | Women's Health                              |  |  |                                       |  |  |   |   |  |  |                                      |                   |
| 61.00                               | Emergency                                   | 3,935                                    | 70,000   | 3,935                                 | 61,206   |  | 51,175                                  |   |  | 28,225,368                             |                                      |                   |
| 62.00                               | Observation Beds                            |  |  |                                       |  |  |   |   |  |  |                                      |                   |
| 65.00                               | FQHC 6                                      |  |  |                                       |  |  |   |   |  |  |                                      |                   |
| 65.00                               | Melanoma Center                             |  |  |                                       |  |  |   |   |  |  |                                      |                   |
| 70.00                               | Emergency                                   |  |  |                                       |  |  |   |   |  |  |                                      |                   |
| 71.00                               | Observation Beds                            |  |  |                                       |  |  |   |   |  |  |                                      |                   |
| 80.00                               |   |  |  |                                       |  |  |   |   |  |  |                                      |                   |
| 81.00                               |   |  |  |                                       |  |  |   |   |  |  |                                      |                   |
| <b>NONREIMBURSABLE COST CENTERS</b> |   |  |  |                                       |  |  |   |   |  |  |                                      |                   |
| 96.00                               | Gift, Flower, Coffee Shop and Canteen       | 432                                      |  | 432                                   |  |  |   |   |  |  |                                      |                   |
| 97.00                               | Research                                    |  |  |                                       |  |  |   |   |  |  |                                      |                   |
| 98.00                               | Physicians' Private Office                  |  |  |                                       |  |  |   |   |  |  |                                      |                   |
| 99.00                               | Nonpaid Workers                             |  |  |                                       |  |  |   |   |  |  |                                      |                   |
| 99.01                               |   |  |  |                                       |  |  |   |   |  |  |                                      |                   |
| 99.02                               |   |  |  |                                       |  |  |   |   |  |  |                                      |                   |
| 99.03                               |   |  |  |                                       |  |  |   |   |  |  |                                      |                   |
| 99.04                               |   |  |  |                                       |  |  |   |   |  |  |                                      |                   |
| 99.05                               |   |  |  |                                       |  |  |   |   |  |  |                                      |                   |
| 99.06                               |   |  |  |                                       |  |  |   |   |  |  |                                      |                   |
| 100.00                              | Land Asset MGT                              |  |  |                                       |  |  |   |   |  |  |                                      |                   |
| 100.01                              | NRCC  | 395                                      |  | 395                                   | 2,704  |  |   |   |  |  |                                      |                   |
| 100.02                              |   |  |  |                                       |  |  |   |   |  |  |                                      |                   |
| 100.03                              | Other Nonreimbursable Cost Ctr              |  |  |                                       |  |  |   |   |  |  |                                      |                   |
| TOTAL                               | 94,755                                      | 620,000                                  | 92,451   | 78,979                                | 905,133  | 0  | 462,209                                 | 16,701,195                                  | 3,834,533                              | 324,395,633                            | 0                                    | 0                 |
| COST TO BE ALLOCATED                | 4,967,094                                   | 631,731                                  | 2,526,344  | 1,923,195                             | 1,397,330  | 0  | 3,002,828                               | 876,494                                     | 2,820,584                              | 3,187,015                              | 0                                    | 0                 |
| UNIT COST MULTIPLIER - SCH 8        | 52.420391                                   | 1.018921                                 | 27.326298  | 24.350713                             | 1.543784   | 0.000000                                     | 6.496689                                | 0.052481                                    | 0.735574                               | 0.009824                               | 0.000000                             | 0.000000          |

Provider Name:  
SUTTER MEDICAL CENTER OF SANTA ROSA

Fiscal Period Ended:  
DECEMBER 31, 2009

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

**GENERAL SERVICE COST CENTERS**

- 1.00 Old Capital Related Costs - Building and Fixtures
- 2.00 Old Capital Related Costs - Movable Equipment
- 3.00 New Capital Related Costs - Building and Fixtures
- 4.00 New Capital Related Costs - Movable Equipment
- 4.01
- 4.02
- 4.03
- 4.04
- 4.05
- 4.06
- 4.07
- 4.08
- 5.00 Employee Benefits
- 6.01 Communications
- 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) 1,856 1,856
- 26.00 Intensive Care Unit
- 26.01 NICU
- 28.00
- 29.00 Surgical Intensive Care
- 31.00 Subprovider I
- 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

Provider Name:  
SUTTER MEDICAL CENTER OF SANTA ROSA

Fiscal Period Ended:  
DECEMBER 31, 2009

|                                     | STAT                                  | STAT     | NONPHY<br>ANESTH<br>(ASG TIME) | NURSE<br>SCHOOL<br>(ASG TIME) | I&R-SAL<br>& FRINGES<br>(ASG TIME) | I&R-PRG<br>COST<br>(ASG TIME) | PARAMED<br>EDUCAT<br>(ASG TIME) |
|-------------------------------------|---------------------------------------|----------|--------------------------------|-------------------------------|------------------------------------|-------------------------------|---------------------------------|
|                                     | 19.02                                 | 19.03    | 21.00                          | 21.01                         | 22.00                              | 23.00                         | 24.00                           |
| <b>ANCILLARY COST CENTERS</b>       |                                       |          |                                |                               |                                    |                               |                                 |
| 37.00                               | Operating Room                        |          |                                |                               | 38                                 | 38                            |                                 |
| 38.00                               | Recovery Room                         |          |                                |                               |                                    |                               |                                 |
| 39.00                               | Delivery Room and Labor Room          |          |                                |                               |                                    |                               |                                 |
| 40.00                               | Anesthesiology                        |          |                                |                               |                                    |                               |                                 |
| 41.00                               | Radiology - Diagnostic                |          |                                |                               |                                    |                               |                                 |
| 41.01                               | Ultrasound                            |          |                                |                               |                                    |                               |                                 |
| 43.00                               | Radioisotope                          |          |                                |                               |                                    |                               |                                 |
| 43.01                               | CT Scan                               |          |                                |                               |                                    |                               |                                 |
| 43.02                               | MRI                                   |          |                                |                               |                                    |                               |                                 |
| 44.00                               | Laboratory                            |          |                                |                               |                                    |                               |                                 |
| 46.00                               | Whole Blood                           |          |                                |                               |                                    |                               |                                 |
| 46.30                               | Blood Clotting Factors Admin Costs    |          |                                |                               |                                    |                               |                                 |
| 47.00                               | Blood Storing and Processing          |          |                                |                               |                                    |                               |                                 |
| 49.00                               | Respiratory Therapy                   |          |                                |                               |                                    |                               |                                 |
| 50.00                               | Physical Therapy                      |          |                                |                               |                                    |                               |                                 |
| 51.00                               | Occupational Therapy                  |          |                                |                               |                                    |                               |                                 |
| 52.00                               | Speech Pathology                      |          |                                |                               |                                    |                               |                                 |
| 53.00                               | Electrocardiology                     |          |                                |                               |                                    |                               |                                 |
| 54.00                               | Electroencephalography                |          |                                |                               |                                    |                               |                                 |
| 55.00                               | Medical Supplies Charged to Patients  |          |                                |                               |                                    |                               |                                 |
| 56.00                               | Drugs Charged to Patients             |          |                                |                               |                                    |                               |                                 |
| 57.00                               | Renal Dialysis                        |          |                                |                               |                                    |                               |                                 |
| 58.00                               | ASC (Non-Distinct Part)               |          |                                |                               |                                    |                               |                                 |
| 58.01                               | Professional Services                 |          |                                |                               |                                    |                               |                                 |
| 58.02                               |                                       |          |                                |                               |                                    |                               |                                 |
| 59.00                               | Cardiac Cath Services                 |          |                                |                               |                                    |                               |                                 |
| 59.01                               |                                       |          |                                |                               |                                    |                               |                                 |
| 59.02                               |                                       |          |                                |                               |                                    |                               |                                 |
| 60.00                               | Clinic                                |          |                                |                               |                                    |                               |                                 |
| 60.02                               | Women's Health                        |          |                                |                               |                                    |                               |                                 |
| 61.00                               | Emergency                             |          |                                | 56                            | 56                                 |                               |                                 |
| 62.00                               | Observation Beds                      |          |                                |                               |                                    |                               |                                 |
| 65.00                               | FQHC 6                                |          |                                |                               |                                    |                               |                                 |
| 65.00                               | Melanoma Center                       |          |                                |                               |                                    |                               |                                 |
| 70.00                               | Emergency                             |          |                                |                               |                                    |                               |                                 |
| 71.00                               | Observation Beds                      |          |                                |                               |                                    |                               |                                 |
| 80.00                               |                                       |          |                                |                               |                                    |                               |                                 |
| 81.00                               |                                       |          |                                |                               |                                    |                               |                                 |
| <b>NONREIMBURSABLE COST CENTERS</b> |                                       |          |                                |                               |                                    |                               |                                 |
| 96.00                               | Gift, Flower, Coffee Shop and Canteen |          |                                |                               |                                    |                               |                                 |
| 97.00                               | Research                              |          |                                |                               |                                    |                               |                                 |
| 98.00                               | Physicians' Private Office            |          |                                |                               |                                    |                               |                                 |
| 99.00                               | Nonpaid Workers                       |          |                                |                               |                                    |                               |                                 |
| 99.01                               |                                       |          |                                |                               |                                    |                               |                                 |
| 99.02                               |                                       |          |                                |                               |                                    |                               |                                 |
| 99.03                               |                                       |          |                                |                               |                                    |                               |                                 |
| 99.04                               |                                       |          |                                |                               |                                    |                               |                                 |
| 99.05                               |                                       |          |                                |                               |                                    |                               |                                 |
| 99.06                               |                                       |          |                                |                               |                                    |                               |                                 |
| 100.00                              | Land Asset MGT                        |          |                                |                               |                                    |                               |                                 |
| 100.01                              | NRCC                                  |          |                                |                               |                                    |                               |                                 |
| 100.02                              |                                       |          |                                |                               |                                    |                               |                                 |
| 100.03                              | Other Nonreimbursable Cost Ctr        |          |                                |                               |                                    |                               |                                 |
| TOTAL                               | 0                                     | 0        | 0                              | 0                             | 1,950                              | 1,950                         | 0                               |
| COST TO BE ALLOCATED                | 0                                     | 0        | 0                              | 0                             | 2,896,518                          | 3,512,458                     | 0                               |
| UNIT COST MULTIPLIER - SCH 8        | 0.000000                              | 0.000000 | 0.000000                       | 0.000000                      | 1485.394061                        | 1801.260745                   | 0.000000                        |

## TRIAL BALANCE OF EXPENSES

Provider Name:  
SUTTER MEDICAL CENTER OF SANTA ROSA

Fiscal Period Ended:  
DECEMBER 31, 2009

|       |   | REPORTED   | ADJUSTMENTS<br>(From Sch 10A) | AUDITED    |
|-------|---|------------|-------------------------------|------------|
|       | <b>GENERAL SERVICE COST CENTERS</b>               |            |                               |            |
| 1.00  | Old Capital Related Costs - Building and Fixtures | \$         | \$ 0                          | \$ 0       |
| 2.00  | Old Capital Related Costs - Movable Equipment     |            | 0                             | 0          |
| 3.00  | New Capital Related Costs - Building and Fixtures | 1,351,755  | 85,313                        | 1,437,068  |
| 4.00  | New Capital Related Costs - Movable Equipment     | 3,466,518  | (267,791)                     | 3,198,727  |
| 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                                 | 1,501,660  | 0                             | 1,501,660  |
| 6.01  | Communications                                    | 266,978    | 0                             | 266,978    |
| 6.02  | Data Processing                                   | 3,115,496  | 0                             | 3,115,496  |
| 6.03  | Purchasing/Receiving                              | 1,195,608  | 0                             | 1,195,608  |
| 6.04  | Patient Admitting                                 | 1,432,121  | 0                             | 1,432,121  |
| 6.05  | Patient Business Office                           | 2,492,664  | 0                             | 2,492,664  |
| 6.06  |   |            | 0                             | 0          |
| 6.07  |   |            | 0                             | 0          |
| 6.08  |   |            | 0                             | 0          |
| 6.00  | Administrative and General                        | 10,539,715 | (1,054,519)                   | 9,485,196  |
| 7.00  | Maintenance and Repairs                           | 2,003,254  | (517)                         | 2,002,737  |
| 8.00  | Operation of Plant                                | 2,286,991  | (16,885)                      | 2,270,106  |
| 9.00  | Laundry and Linen Service                         | 551,612    | 0                             | 551,612    |
| 10.00 | Housekeeping                                      | 2,124,631  | 0                             | 2,124,631  |
| 11.00 | Dietary   | 1,291,819  | 0                             | 1,291,819  |
| 12.00 | Cafeteria   | 827,166    | 0                             | 827,166    |
| 13.00 | Maintenance of Personnel                          |            | 0                             | 0          |
| 14.00 | Nursing Administration                            | 2,384,409  | 0                             | 2,384,409  |
| 15.00 | Central Services and Supply                       | 429,014    | 0                             | 429,014    |
| 16.00 | Pharmacy  | 2,314,612  | 0                             | 2,314,612  |
| 17.00 | Medical Records and Library                       | 2,365,140  | 0                             | 2,365,140  |
| 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       | 2,619,756  | 0                             | 2,619,756  |
| 23.00 | Intern and Res - Other Program                    | 2,479,080  | 0                             | 2,479,080  |
| 24.00 | Paramedical Ed Program                            |            | 0                             | 0          |
|       | <b>INPATIENT ROUTINE COST CENTERS</b>             |            |                               |            |
| 25.00 | Adults and Pediatrics (Gen Routine)               | 14,933,425 | 0                             | 14,933,425 |
| 26.00 | Intensive Care Unit                               | 5,864,744  | 0                             | 5,864,744  |
| 26.01 | NICU  | 3,121,574  | 0                             | 3,121,574  |
| 28.00 |   |            | 0                             | 0          |
| 29.00 | Surgical Intensive Care                           |            | 0                             | 0          |
| 31.00 | Subprovider I                                     |            | 0                             | 0          |
| 31.01 | Subprovider 2 Psych                               |            | 0                             | 0          |
| 32.00 |   |            | 0                             | 0          |
| 33.00 | Nursery   | 655,057    | 0                             | 655,057    |
| 34.00 | Medicare Certified Nursing Facility               | 2,176      | 0                             | 2,176      |
| 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 MEDICAL CENTER OF SANTA ROSA

Fiscal Period Ended:  
DECEMBER 31, 2009

|        |                                       | REPORTED       | ADJUSTMENTS<br>(From Sch 10A) | AUDITED        |
|--------|---------------------------------------|----------------|-------------------------------|----------------|
|        | <b>ANCILLARY COST CENTERS</b>         |                |                               |                |
| 37.00  | Operating Room                        | \$ 8,992,110   | \$ 0                          | \$ 8,992,110   |
| 38.00  | Recovery Room                         |                | 0                             | 0              |
| 39.00  | Delivery Room and Labor Room          | 4,075,312      | 0                             | 4,075,312      |
| 40.00  | Anesthesiology                        |                | 0                             | 0              |
| 41.00  | Radiology - Diagnostic                | 2,694,940      | 0                             | 2,694,940      |
| 41.01  | Ultrasound                            | 1,193,012      | 0                             | 1,193,012      |
| 43.00  | Radioisotope                          | 295,415        | 0                             | 295,415        |
| 43.01  | CT Scan                               | 667,216        | 0                             | 667,216        |
| 43.02  | MRI                                   | 488,665        | 0                             | 488,665        |
| 44.00  | Laboratory                            | 4,513,517      | 0                             | 4,513,517      |
| 46.00  | Whole Blood                           | 1,768,270      | 0                             | 1,768,270      |
| 46.30  | Blood Clotting Factors Admin Costs    |                | 0                             | 0              |
| 47.00  | Blood Storing and Processing          |                | 0                             | 0              |
| 49.00  | Respiratory Therapy                   | 1,724,508      | 0                             | 1,724,508      |
| 50.00  | Physical Therapy                      | 1,475,832      | 0                             | 1,475,832      |
| 51.00  | Occupational Therapy                  | 326,749        | 0                             | 326,749        |
| 52.00  | Speech Pathology                      | 42,854         | 0                             | 42,854         |
| 53.00  | Electrocardiology                     | 199,600        | 0                             | 199,600        |
| 54.00  | Electroencephalography                |                | 0                             | 0              |
| 55.00  | Medical Supplies Charged to Patients  | 15,224,734     | 0                             | 15,224,734     |
| 56.00  | Drugs Charged to Patients             | 3,834,006      | 0                             | 3,834,006      |
| 57.00  | Renal Dialysis                        | 297,428        | 0                             | 297,428        |
| 58.00  | ASC (Non-Distinct Part)               |                | 0                             | 0              |
| 58.01  | Professional Services                 |                | 0                             | 0              |
| 58.02  |                                       |                | 0                             | 0              |
| 59.00  | Cardiac Cath Services                 | 3,135,589      | 0                             | 3,135,589      |
| 59.01  |                                       |                | 0                             | 0              |
| 59.02  |                                       |                | 0                             | 0              |
| 60.00  | Clinic                                | 975,290        | 0                             | 975,290        |
| 60.02  | Women's Health                        | 4              | 0                             | 4              |
| 61.00  | Emergency                             | 4,593,159      | 0                             | 4,593,159      |
| 62.00  | Observation Beds                      |                | 0                             | 0              |
| 65.00  | FQHC 6                                |                | 0                             | 0              |
| 65.00  | Melanoma Center                       |                | 0                             | 0              |
| 70.00  | Emergency                             |                | 0                             | 0              |
| 71.00  | Observation Beds                      |                | 0                             | 0              |
| 80.00  |                                       |                | 0                             | 0              |
| 81.00  |                                       |                | 0                             | 0              |
|        | <b>SUBTOTAL</b>                       | \$ 128,135,185 | \$ (1,254,399)                | \$ 126,880,786 |
|        | <b>NONREIMBURSABLE COST CENTERS</b>   |                |                               |                |
| 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  |                                       |                | 0                             | 0              |
| 99.02  |                                       |                | 0                             | 0              |
| 99.03  |                                       |                | 0                             | 0              |
| 99.04  |                                       |                | 0                             | 0              |
| 99.05  |                                       |                | 0                             | 0              |
| 99.06  |                                       |                | 0                             | 0              |
| 100.00 | Land Asset MGT                        | 94,826         | 0                             | 94,826         |
| 100.01 | NRCC                                  | 0              | 642,023                       | 642,023        |
| 100.02 |                                       |                | 0                             | 0              |
| 100.03 | Other Nonreimbursable Cost Ctr        |                | 0                             | 0              |
| 100.99 | <b>SUBTOTAL</b>                       | \$ 94,826      | \$ 642,023                    | \$ 736,849     |
| 101    | <b>TOTAL</b>                          | \$ 128,230,011 | \$ (612,376)                  | \$ 127,617,635 |

(To Schedule 8)



Provider Name:  
SUTTER MEDICAL CENTER OF SANTA ROSA

Fiscal Period Ended:  
DECEMBER 31, 2009

|   | TOTAL ADJ<br>(Page 1 & 2) | AUDIT ADJ<br>2 | AUDIT ADJ<br>3 | AUDIT ADJ<br>4     | AUDIT ADJ |
|---|---------------------------|----------------|----------------|--------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| <b>ANCILLARY COST CENTERS</b>               |                           |                |                |                    |           |           |           |           |           |           |           |           |
| 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 Ultrasound                            | 0                         |                |                |                    |           |           |           |           |           |           |           |           |
| 43.00 Radioisotope                          | 0                         |                |                |                    |           |           |           |           |           |           |           |           |
| 43.01 CT Scan                               | 0                         |                |                |                    |           |           |           |           |           |           |           |           |
| 43.02 MRI                                   | 0                         |                |                |                    |           |           |           |           |           |           |           |           |
| 44.00 Laboratory                            | 0                         |                |                |                    |           |           |           |           |           |           |           |           |
| 46.00 Whole Blood                           | 0                         |                |                |                    |           |           |           |           |           |           |           |           |
| 46.30 Blood Clotting Factors Admin Costs    | 0                         |                |                |                    |           |           |           |           |           |           |           |           |
| 47.00 Blood Storing and Processing          | 0                         |                |                |                    |           |           |           |           |           |           |           |           |
| 49.00 Respiratory Therapy                   | 0                         |                |                |                    |           |           |           |           |           |           |           |           |
| 50.00 Physical Therapy                      | 0                         |                |                |                    |           |           |           |           |           |           |           |           |
| 51.00 Occupational Therapy                  | 0                         |                |                |                    |           |           |           |           |           |           |           |           |
| 52.00 Speech Pathology                      | 0                         |                |                |                    |           |           |           |           |           |           |           |           |
| 53.00 Electrocardiology                     | 0                         |                |                |                    |           |           |           |           |           |           |           |           |
| 54.00 Electroencephalography                | 0                         |                |                |                    |           |           |           |           |           |           |           |           |
| 55.00 Medical Supplies Charged to Patients  | 0                         |                |                |                    |           |           |           |           |           |           |           |           |
| 56.00 Drugs Charged to Patients             | 0                         |                |                |                    |           |           |           |           |           |           |           |           |
| 57.00 Renal Dialysis                        | 0                         |                |                |                    |           |           |           |           |           |           |           |           |
| 58.00 ASC (Non-Distinct Part)               | 0                         |                |                |                    |           |           |           |           |           |           |           |           |
| 58.01 Professional Services                 | 0                         |                |                |                    |           |           |           |           |           |           |           |           |
| 58.02                                       | 0                         |                |                |                    |           |           |           |           |           |           |           |           |
| 59.00 Cardiac Cath Services                 | 0                         |                |                |                    |           |           |           |           |           |           |           |           |
| 59.01                                       | 0                         |                |                |                    |           |           |           |           |           |           |           |           |
| 59.02                                       | 0                         |                |                |                    |           |           |           |           |           |           |           |           |
| 60.00 Clinic                                | 0                         |                |                |                    |           |           |           |           |           |           |           |           |
| 60.02 Women's Health                        | 0                         |                |                |                    |           |           |           |           |           |           |           |           |
| 61.00 Emergency                             | 0                         |                |                |                    |           |           |           |           |           |           |           |           |
| 62.00 Observation Beds                      | 0                         |                |                |                    |           |           |           |           |           |           |           |           |
| 65.00 FQHC 6                                | 0                         |                |                |                    |           |           |           |           |           |           |           |           |
| 65.00 Melanoma Center                       | 0                         |                |                |                    |           |           |           |           |           |           |           |           |
| 70.00 Emergency                             | 0                         |                |                |                    |           |           |           |           |           |           |           |           |
| 71.00 Observation Beds                      | 0                         |                |                |                    |           |           |           |           |           |           |           |           |
| 80.00                                       | 0                         |                |                |                    |           |           |           |           |           |           |           |           |
| 81.00                                       | 0                         |                |                |                    |           |           |           |           |           |           |           |           |
| <b>NONREIMBURSABLE COST CENTERS</b>         |                           |                |                |                    |           |           |           |           |           |           |           |           |
| 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                                       | 0                         |                |                |                    |           |           |           |           |           |           |           |           |
| 99.02                                       | 0                         |                |                |                    |           |           |           |           |           |           |           |           |
| 99.03                                       | 0                         |                |                |                    |           |           |           |           |           |           |           |           |
| 99.04                                       | 0                         |                |                |                    |           |           |           |           |           |           |           |           |
| 99.05                                       | 0                         |                |                |                    |           |           |           |           |           |           |           |           |
| 99.06                                       | 0                         |                |                |                    |           |           |           |           |           |           |           |           |
| 100.00 Land Asset MGT                       | 0                         |                |                |                    |           |           |           |           |           |           |           |           |
| 100.01 NRCC                                 | 642,023                   |                | 642,023        |                    |           |           |           |           |           |           |           |           |
| 100.02                                      | 0                         |                |                |                    |           |           |           |           |           |           |           |           |
| 100.03 Other Nonreimbursable Cost Ctr       | 0                         |                |                |                    |           |           |           |           |           |           |           |           |
| 101.00 TOTAL                                | <u>(\$612,376)</u>        | <u>0</u>       | <u>642,023</u> | <u>(1,254,399)</u> | <u>0</u>  |

(To Sch 10)





| Provider Name                       |              |            |      |       |      |      | Fiscal Period  |  |  | Provider Number |                     | Adjustments |
|-------------------------------------|--------------|------------|------|-------|------|------|--|--|--|-----------------|---------------------|-------------|
| SUTTER MEDICAL CENTER OF SANTA ROSA |              |            |      |       |      |      | JANUARY 1, 2009 THROUGH DECEMBER 31, 2009  |  |  | ZZR00291G       |                     | 15          |
| Report References                   |              |            |      |       |      |      | Explanation of Audit Adjustments   |  |  | As Reported     | Increase (Decrease) | As Adjusted |
| Cost Report                         |              |            |      |       |      |      |  |  |  |                 |                     |             |
| Adj. No.                            | Audit Report | Work Sheet | Part | Title | Line | Col. |  |  |  |                 |                     |             |
| 1                                   |              |            |      |       |      |      | <p>The services provided to Medi-Cal inpatients in Noncontract acute hospitals are subject to various reimbursement limitations identified in AB 5 and/or AB 1183. These limitations are addressed on Noncontract Schedule A and are incorporated on Noncontract Schedule 1, Line 9. W &amp; I Code, Sections 14105.19 and 14166.245</p> |  |  |                 |                     |             |

| Provider Name   |              |             |      |       |      |                            | Fiscal Period                             |             |                     | Provider Number |  | Adjustments |
|---|--------------|-------------|------|-------|------|----------------------------|---|-------------|---------------------|-----------------|--|-------------|
| SUTTER MEDICAL CENTER OF SANTA ROSA   |              |             |      |       |      |                            | JANUARY 1, 2009 THROUGH DECEMBER 31, 2009 |             |                     | ZZR00291G       |  | 15          |
| Report References   |              |             |      |       |      |                            |   |             |                     |                 |  |             |
| Adj. No.  | Audit Report | Cost Report |      |       |      |                            | Explanation of Audit Adjustments          | As Reported | Increase (Decrease) | As Adjusted     |  |             |
|   |              | Work Sheet  | Part | Title | Line | Col.                       |   |             |                     |                 |  |             |
| <u>RECLASSIFICATION OF REPORTED COSTS</u>   |              |             |      |       |      |                            |   |             |                     |                 |  |             |
| 2   | 10A          | A           |      | 6.06  | 7    | Administrative and General | \$10,539,715                              | \$17,402    | \$10,557,117 *      |                 |  |             |
|   | 10A          | A           |      | 7.00  | 7    | Maintenance and Repairs    | 2,003,254                                 | (517)       | 2,002,737           |                 |  |             |
|   | 10A          | A           |      | 8.00  | 7    | Operation of Plant         | 2,286,991                                 | (16,885)    | 2,270,106           |                 |  |             |
| To reclassify the reported costs to agree with the provider's records.<br>CMS Pub. 15-1, Sections 2300 and 2304 |              |             |      |       |      |                            |   |             |                     |                 |  |             |

\*Balance carried forward from prior/to subsequent adjustments

| Provider Name                               |              |             |      |       |        |      | Fiscal Period  |   |             | Provider Number |                     | Adjustments |
|---|--------------|-------------|------|-------|--------|------|--|---|-------------|-----------------|---------------------|-------------|
| SUTTER MEDICAL CENTER OF SANTA ROSA         |              |             |      |       |        |      | JANUARY 1, 2009 THROUGH DECEMBER 31, 2009  |   |             | ZZR00291G       |                     | 15          |
| Report References                           |              |             |      |       |        |      | Explanation of Audit Adjustments   |   |             | As Reported     | Increase (Decrease) | As Adjusted |
| Adj. No.                                    | Audit Report | Cost Report |      |       |        |      |  |   |             |                 |                     |             |
|   |              | Work Sheet  | Part | Title | Line   | Col. |  |   |             |                 |                     |             |
| <b><u>ADJUSTMENTS TO REPORTED COSTS</u></b> |              |             |      |       |        |      |  |   |             |                 |                     |             |
| 3   | 10A          | A           |      |       | 100.01 | 7    | Nonreimbursable Cost Center<br>To include the expenses related to unused space which were originally eliminated on Worksheet A-8 to a nonreimbursable cost center for proper cost determination.<br>CMS Pub. 15-1, Sections 2300, 2304, and 2328 |   | \$0         | \$642,023       | \$642,023           |             |
| 4   | 10A          | A           |      |       | 3.00   | 7    | New Capital Related Costs - Building and Fixtures  |   | \$1,351,755 | \$85,313        | \$1,437,068         |             |
|   | 10A          | A           |      |       | 4.00   | 7    | New Capital Related Costs - Movable Equipment  |   | 3,466,518   | (267,791)       | 3,198,727           |             |
|   | 10A          | A           |      |       | 6.06   | 7    | Administrative and General<br>To adjust the reported home office costs to agree with the audited Sutter Health Home Office Cost Report for fiscal period ended December 31, 2009.<br>CMS Pub. 15-1, Sections 2150.2 and 2304                     | * | 10,557,117  | (1,071,921)     | 9,485,196           |             |

\*Balance carried forward from prior/to subsequent adjustments

| Provider Name  |              |             |      |        |        |  | Fiscal Period                             |             |                     | Provider Number |  | Adjustments |
|--|--------------|-------------|------|--------|--------|--|---|-------------|---------------------|-----------------|--|-------------|
| SUTTER MEDICAL CENTER OF SANTA ROSA  |              |             |      |        |        |  | JANUARY 1, 2009 THROUGH DECEMBER 31, 2009 |             |                     | ZZR00291G       |  | 15          |
| Report References  |              |             |      |        |        |  | Explanation of Audit Adjustments          | As Reported | Increase (Decrease) | As Adjusted     |  |             |
| Adj. No.   | Audit Report | Cost Report |      |        |        |  |   |             |                     |                 |  |             |
|  |              | Work Sheet  | Part | Title  | Line   | Col.   |   |             |                     |                 |  |             |
| <b><u>ADJUSTMENTS TO REPORTED STATISTICS</u></b>   |              |             |      |        |        |  |   |             |                     |                 |  |             |
| 5  | 9            | B-1         |      | 6.00   | 3,4    | Administrative and General (Square Feet)       | 12,323                                    | (395)       | 11,928              |                 |  |             |
|  | 9            | B-1         |      | 100.01 | 3,4    | Nonreimbursable Cost Center                    | 0   | 395         | 395                 |                 |  |             |
| To reclassify the square footage statistics for the marketing department to a nonreimbursable cost center for proper cost allocation.<br>CMS Pub. 15-1, Sections 2304 and 2308 |              |             |      |        |        |  |   |             |                     |                 |  |             |
| 6  | 9            | B-1         |      | 100.01 | 7,8,10 | Nonreimbursable Cost Center (Square Feet)      | 0   | 395         | 395                 |                 |  |             |
|  | 9            | B-1         |      | 7.00   | 7      | Total Statistics - Square Footage              | 150,848                                   | 395         | 151,243             |                 |  |             |
|  | 9            | B-1         |      | 8.00   | 8      | Total Statistics - Square Footage              | 94,360                                    | 395         | 94,755              |                 |  |             |
|  | 9            | B-1         |      | 10.00  | 10     | Total Statistics - Square Footage              | 92,056                                    | 395         | 92,451              |                 |  |             |
| To include the square footage statistics for marketing department in a nonreimbursable cost center for proper cost allocation.<br>CMS Pub. 15-1, Sections 2306 and 2308        |              |             |      |        |        |  |   |             |                     |                 |  |             |
| 7  | 9            | B-1         |      | 100.01 | 12     | Nonreimbursable Cost Center (Productive Hours) | 0   | 2,704       | 2,704               |                 |  |             |
|  | 9            | B-1         |      | 12.00  | 12     | Total Statistics - Productive Hours            | 902,429                                   | 2,704       | 905,133             |                 |  |             |
| To include the productive hours statistics for marketing department in a nonreimbursable cost center for proper cost allocation.<br>CMS Pub. 15-1, Sections 2306 and 2308      |              |             |      |        |        |  |   |             |                     |                 |  |             |

| Provider Name   |              |              |      |       |        |      | Fiscal Period   |             | Provider Number     |             | Adjustments |
|---|--------------|--------------|------|-------|--------|------|---|-------------|---------------------|-------------|-------------|
| SUTTER MEDICAL CENTER OF SANTA ROSA                     |              |              |      |       |        |      | JANUARY 1, 2009 THROUGH DECEMBER 31, 2009                         |             | ZZR00291G           |             | 15          |
| Report References                                       |              |              |      |       |        |      | Explanation of Audit Adjustments                                  | As Reported | Increase (Decrease) | As Adjusted |             |
| Adj. No.  | Audit Report | Cost Report  |      |       |        |      |   |             |                     |             |             |
|   |              | Work Sheet   | Part | Title | Line   | Col. |   |             |                     |             |             |
| <b>ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA</b> |              |              |      |       |        |      |   |             |                     |             |             |
| 8   | 4            | D-1          | I    | XIX   | 9.00   | 1    | Medi-Cal Inpatient Days - Adults and Pediatrics                   | 4,200       | 258                 | 4,458       |             |
|   | 4A           | D-1          | II   | XIX   | 43.00  | 4    | Medi-Cal Inpatient Days - Intensive Care Unit                     | 358         | 80                  | 438         |             |
|   | 4A           | D-1          | II   | XIX   | 43.01  | 4    | Medi-Cal Inpatient Days - Neonatal Intensive Care Unit            | 1,040       | 89                  | 1,129       |             |
|   | 4A           | D-1          | II   | XIX   | 42.00  | 4    | Medi-Cal Inpatient Days - Nursery                                 | 1,688       | 56                  | 1,744       |             |
| 9   | 4A           | Not Reported |      |       |        |      | Medi-Cal Administrative Days (1/1/09-12/31/09)                    | 0           | 89                  | 89          |             |
|   | 4A           | Not Reported |      |       |        |      | Medi-Cal Administrative Day Rate (1/1/09-12/31/09)                | \$0.00      | \$351.26            | \$351.26    |             |
| 10  | 6            | D-4          |      | XIX   | 37.00  | 2    | Medi-Cal Ancillary Charges - Operating Room                       | \$5,357,480 | \$1,109,701         | \$6,467,181 |             |
|   | 6            | D-4          |      | XIX   | 39.00  | 2    | Medi-Cal Ancillary Charges - Delivery Room and Labor Room         | 9,819,028   | 103,855             | 9,922,883   |             |
|   | 6            | D-4          |      | XIX   | 41.00  | 2    | Medi-Cal Ancillary Charges - Radiology - Diagnostic               | 474,329     | 102,696             | 577,025     |             |
|   | 6            | D-4          |      | XIX   | 41.01  | 2    | Medi-Cal Ancillary Charges - Ultrasound                           | 476,466     | 36,091              | 512,557     |             |
|   | 6            | D-4          |      | XIX   | 43.00  | 2    | Medi-Cal Ancillary Charges - Radioisotope                         | 43,785      | 1,148               | 44,933      |             |
|   | 6            | D-4          |      | XIX   | 43.01  | 2    | Medi-Cal Ancillary Charges - CT Scan                              | 1,075,264   | 127,739             | 1,203,003   |             |
|   | 6            | D-4          |      | XIX   | 43.02  | 2    | Medi-Cal Ancillary Charges - MRI                                  | 264,085     | 32,271              | 296,356     |             |
|   | 6            | D-4          |      | XIX   | 44.00  | 2    | Medi-Cal Ancillary Charges - Laboratory                           | 3,271,879   | 344,172             | 3,616,051   |             |
|   | 6            | D-4          |      | XIX   | 46.00  | 2    | Medi-Cal Ancillary Charges - Whole Blood and Packed Red Blood     | 136,166     | 24,990              | 161,156     |             |
|   | 6            | D-4          |      | XIX   | 49.00  | 2    | Medi-Cal Ancillary Charges - Respiratory Therapy                  | 2,197,621   | 293,748             | 2,491,369   |             |
|   | 6            | D-4          |      | XIX   | 50.00  | 2    | Medi-Cal Ancillary Charges - Physical Therapy                     | 747,331     | (491,078)           | 256,253     |             |
|   | 6            | D-4          |      | XIX   | 51.00  | 2    | Medi-Cal Ancillary Charges - Occupational Therapy                 | 78,737      | 16,328              | 95,065      |             |
|   | 6            | D-4          |      | XIX   | 52.00  | 2    | Medi-Cal Ancillary Charges - Speech Pathology                     | 43,798      | (231)               | 43,567      |             |
|   | 6            | D-4          |      | XIX   | 53.00  | 2    | Medi-Cal Ancillary Charges - Electrocardiology                    | 89,540      | 3,687               | 93,227      |             |
|   | 6            | D-4          |      | XIX   | 55.00  | 2    | Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients | 2,640,587   | 365,419             | 3,006,006   |             |
|   | 6            | D-4          |      | XIX   | 56.00  | 2    | Medi-Cal Ancillary Charges - Drugs Charged to Patients            | 6,002,614   | 1,214,309           | 7,216,923   |             |
|   | 6            | D-4          |      | XIX   | 57.00  | 2    | Medi-Cal Ancillary Charges - Renal Dialysis                       | 112,158     | 46,325              | 158,483     |             |
|   | 6            | D-4          |      | XIX   | 59.00  | 2    | Medi-Cal Ancillary Charges - Cardiac Cath Services                | 1,689,152   | (571,011)           | 1,118,141   |             |
|   | 6            | D-4          |      | XIX   | 61.00  | 2    | Medi-Cal Ancillary Charges - Emergency                            | 588,411     | 73,063              | 661,474     |             |
|   | 6            | D-4          |      | XIX   | 101.00 | 2    | Medi-Cal Ancillary Charges - Total                                | 35,108,431  | 2,833,222           | 37,941,653  |             |

-Continued on next page-

| Provider Name  |              |             |      |       |       |      | Fiscal Period                             |              | Provider Number |                     | Adjustments |
|--|--------------|-------------|------|-------|-------|------|---|--------------|-----------------|---------------------|-------------|
| SUTTER MEDICAL CENTER OF SANTA ROSA  |              |             |      |       |       |      | JANUARY 1, 2009 THROUGH DECEMBER 31, 2009 |              | ZZR00291G       |                     | 15          |
| Report References  |              |             |      |       |       |      | Explanation of Audit Adjustments          |              | As Reported     | Increase (Decrease) | As Adjusted |
| Adj. No.   | Audit Report | Cost Report |      |       |       |      |   |              |                 |                     |             |
|  |              | Work Sheet  | Part | Title | Line  | Col. |   |              |                 |                     |             |
| <u>ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA</u>  |              |             |      |       |       |      |   |              |                 |                     |             |
| -Continued from previous page-   |              |             |      |       |       |      |   |              |                 |                     |             |
| 11   | 2            | E-3         | III  | XIX   | 10.00 | 1    | Medi-Cal Routine Service Charges          | \$17,556,408 | \$1,678,624     | \$19,235,032        |             |
|  | 2            | E-3         | III  | XIX   | 11.00 | 1    | Medi-Cal Ancillary Service Charges        | 35,108,431   | 2,833,222       | 37,941,653          |             |
| 12   | 3            | E-3         | III  | XIX   | 33.00 | 1    | Medi-Cal Deductibles                      | \$0          | \$27,962        | \$27,962            |             |
|  | 3            | E-3         | III  | XIX   | 36.00 | 1    | Medi-Cal Coinsurance                      | 455,186      | (6,784)         | 448,402             |             |
|  | 1            | E-3         | III  | XIX   | 57.00 | 1    | Medi-Cal Interim Payment                  | 17,308,634   | 1,472,068       | 18,780,702          |             |
| <p>To adjust Medi-Cal Settlement Data to agree with the following<br/>                     SURS Paid Claims Summary:<br/>                     Report Date: August 1, 2011<br/>                     Payment Period: January 1, 2009 through May 16, 2011<br/>                     Service Period: January 1, 2009 through December 31, 2009<br/>                     CMS Pub. 15-1, Sections 2304, 2404, and 2408<br/>                     CCR, Title 22, Section 51541</p> |              |             |      |       |       |      |   |              |                 |                     |             |

| Provider Name                              |              |              |      |       |       |      | Fiscal Period  |               | Provider Number |                     | Adjustments |
|--|--------------|--------------|------|-------|-------|------|--|---------------|-----------------|---------------------|-------------|
| SUTTER MEDICAL CENTER OF SANTA ROSA        |              |              |      |       |       |      | JANUARY 1, 2009 THROUGH DECEMBER 31, 2009  |               | ZZR00291G       |                     | 15          |
| Report References                          |              |              |      |       |       |      | Explanation of Audit Adjustments   |               | As Reported     | Increase (Decrease) | As Adjusted |
| Adj. No.                                   | Audit Report | Cost Report  |      |       |       |      |  |               |                 |                     |             |
|  |              | Work Sheet   | Part | Title | Line  | Col. |  |               |                 |                     |             |
| <b><u>ADJUSTMENTS TO OTHER MATTERS</u></b> |              |              |      |       |       |      |  |               |                 |                     |             |
| 13   | 3            | E-3          | III  | XIX   | 50.00 | 1    | AB1183 and AB 5<br>To reverse provider's reduction to AB1183 and AB5 since the actual amount will be calculated on Schedule A.<br>CMS Pub. 15-1, Sections 2304 and 2408  | (\$4,333,445) | \$4,333,445     | \$0                 |             |
| 14   | 3            | Not Reported |      |       |       |      | Routine Services - Late Billing Penalty<br>To include the adjustment for late billing penalties applicable to routine services.<br>W & I Code Section 14115<br>CCR, Title 22, Section 51458.1<br>CMS Pub. 15-1, Sections 2304 and 2408 | \$0           | \$85,923        | \$85,923            |             |
| 15   | 1            | Not Reported |      |       |       |      | Medi-Cal Credit Balances<br>To recover outstanding Medi-Cal credit balances.<br>CMS Pub. 15-1, Sections 2300 and 2304<br>CCR, Title 22, Sections 50761 and 51458.1   | \$0           | \$22,722        | \$22,722            |             |