

**REPORT
ON THE
COST REPORT REVIEW**

**SAN LEANDRO HOSPITAL
SAN LEANDRO, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1457317034**

**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: Jesse Duran
Auditor: Liza Bencriscutto**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

May 15, 2013

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

SAN LEANDRO HOSPITAL
NATIONAL PROVIDER IDENTIFIER (NPI) 1457317034
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 was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

In our opinion, the audited settlement for the fiscal period due the State in the amount of \$359,559 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 Cost Reduction (SCHEDULE A)
3. Computation of 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

Mike Bass
Page 2

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

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

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

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

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

United States Postal Service (USPS)

Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
PO Box 997413
Sacramento, CA 95899

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
(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:
SAN LEANDRO HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2009

		SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1) Provider NPI: 1457317034	Reported	\$ (233,187)	
	Net Change	\$ (126,372)	
	Audited Amount Due Provider (State)	\$ (359,559)	
2. Subprovider I (SCHEDULE 1-1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
3. Subprovider II (SCHEDULE 1-2) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
4. Medi-Cal Contract Cost (CONTRACT SCH 1) Provider NPI:	Reported		\$ 0
	Net Change		\$ 0
	Audited Cost		\$ 0
	Audited Amount Due Provider (State)	\$ 0	
5. Distinct Part Nursing Facility (DPNF SCH 1) Provider NPI:	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
6. Distinct Part Nursing Facility (DPNF SCH 1-1) Provider NPI:	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
7. Adult Subacute (ADULT SUBACUTE SCH 1) Provider NPI:	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
8. Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7)		\$ (359,559)	
9. Total Medi-Cal Cost			\$ 0

SUMMARY OF FINDINGS

Provider Name:
SAN LEANDRO HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2009

		SETTLEMENT	COST
10. Subacute (SUBACUTE SCH 1-1)	Provider NPI:		
	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)		\$ 0	
11. Rural Health Clinic (RHC SCH 1)	Provider NPI:		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
12. Rural Health Clinic (RHC 95-210 SCH 1)	Provider NPI:		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
13. Rural Health Clinic (RHC 95-210 SCH 1-1)	Provider NPI:		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
14. County Medical Services Program (CMSP SCH 1)	Provider NPI:		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
15. Transitional Care (TC SCH 1)	Provider NPI:		
	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)		\$ 0	
16. Total Other Settlement	Due Provider - (Lines 10 through 15)	\$ 0	
17. Total Combined Audited Settlement Due	Provider (State/CMSP/RHC) - (Line 8 + Line 16)	\$ (359,559)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
SAN LEANDRO HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2009

Provider NPI:
1457317034

		REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)		\$ <u>5,301,873</u>	\$ <u>8,103,990</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>5,301,873</u>	\$ <u>8,103,990</u>
6. Interim Payments (Adj 7)		\$ <u>(5,535,060)</u>	\$ <u>(7,016,453)</u>
7. Balance Due Provider (State)		\$ <u>(233,187)</u>	\$ <u>1,087,537</u>
8. Duplicate Payments (Adj)		\$ <u>0</u>	\$ <u>0</u>
9. Total Noncontract AB5 and AB 1183 Reductions (Schedule A)		\$ <u>0</u>	\$ <u>(1,447,096)</u>
10.	\$	<u>0</u>	<u>0</u>
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)		\$ <u><u>(233,187)</u></u>	\$ <u><u>(359,559)</u></u>

(To Summary of Findings)

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT
AB 5 and AB 1183 - SUMMARY OF REDUCTIONSProvider Name:
SAN LEANDRO HOSPITALFiscal Period Ended:
DECEMBER 31, 2009Provider NPI:
1457317034

1. 10% Reduction to Noncontract Services for 07/01/08 Through 9/30/08 (SCHEDULE A-1)	\$ <u>0</u>
2. Reduction to Noncontract Services for 01/01/09 Through 04/05/09 (SCHEDULE A-2)	<u>793,915</u>
3. 10% Reduction to Noncontract Services for 04/06/09 Through 12/31/09 (SCHEDULE A-3)	<u>653,182</u>
4. 10% Reduction to HFPAs < 3 Hospitals for 07/01/08 Through 04/12/11 (SCHEDULE A-4)	<u>0</u>
5. 10% Reduction to Rural Health Hospitals for 07/01/08 Through 10/31/08 (SCHEDULE A-5)	<u>0</u>
6. 10% Reduction to Rural Health Hospitals for 07/01/09 Through 02/23/10 (SCHEDULE A-6)	<u>0</u>
7. Total Noncontract AB 5 AND AB 1183 Reductions	\$ <u><u>1,447,096</u></u> (To Schedule 1, Line 9)

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT
AB 1183 REDUCTION TO SERVICES FROM OCTOBER 1, 2008 THROUGH APRIL 5, 2009 - NONCONTRACT HOSPITALSProvider Name:
SAN LEANDRO HOSPITALFiscal Period Ended:
DECEMBER 31, 2009Provider NPI:
1457317034**Audited Medi-Cal Cost Per Day**

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$ 8,219,377
2. Medi-Cal Nursery Average Per Diem Cost (Schedule 4A, Line 3)	_____
3. Medi-Cal Nursery Days (Code 171)	_____
4. Less: Medi-Cal Nursery Cost (Line 2 * Line 3)	<u>0</u>
5. Less: Medi-Cal Administrative Day Cost (Schedule 4A, Lines 28 and 31)	<u>43,030</u>
6. Less: Medi-Cal Administrative Ancillary Cost (Schedule A-7)	<u>26,434</u>
7. Total Medi-Cal Cost of Covered Services Subject to Reductions (Line 1 - Lines 4, 5 and 6)	\$ <u>8,149,913</u>
8. Total Audited Medi-Cal Days (Schs 4, 4A and 4B, excludes Administrative Days and Nursery Code 171)	<u>2,468</u>
9. Audited Medi-Cal Cost Per Day (Line 7 / Line 8)	\$ <u>3,302.23</u>

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

10. Audited Medi-Cal Days of Service from 01/01/09 Through 04/05/09 (excludes Administrative Days and Nursery Days Code 171)	<u>490</u>
11. Audited Medi-Cal Cost For 01/01/09 Through 04/05/09 (Line 9 * Line 10)	\$ <u>1,618,095</u>
12. Audited Medi-Cal Cost For 01/01/09 Through 04/05/09 with 10% Reduction (Line 11 * 90%)	\$ <u>1,456,285</u>

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

13. Regional Average Per Diem Contract Rate (Reduced Rate to 95%)	<u>1,682</u>
14. Audited Medi-Cal Days of Service from 01/01/09 Through 04/05/09 (excludes Administrative Days and Nursery Days Code 171)	<u>490</u>
15. Audited Cost Using the Reduced Regional Average per Diem Contract Rate (Line 13 * Line 14)	<u>824,180</u>

AB1183 Reduction for 01/01/09 Through 04/05/09

16. If Line 12 is less than Line 15, then the reduction is Line 11 * 10% \$	<u>0</u> (To Schedule A, Line 2)
17. If Line 15 is less than Line 12, then the reduction is Line 11 less Line 15	<u>793,915</u> (To Schedule A, Line 2)

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

AB 5 - 10% REDUCTION TO SERVICES FROM APRIL 6, 2009 THROUGH APRIL 12, 2011 - NONCONTRACT HOSPITALS

Provider Name:
SAN LEANDRO HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2009

Provider NPI:
1457317034

Audited Medi-Cal Cost Per Day

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$ <u>8,219,377</u>
2. Less: Medi-Cal Administrative Day Cost (Schedule 4A, Lines 28 and 31)	<u>43,030</u>
3. Less: Medi-Cal Administrative Ancillary Cost (Schedule A-7)	<u>26,434</u>
4. Total Medi-Cal Cost of Covered Services Subject to Reductions (Line 1 - Lines 2 and 3)	\$ <u><u>8,149,913</u></u>
5. Total Audited Medi-Cal Days (Schedules 4, 4A and 4B, excludes Administrative Days)	<u><u>2,468</u></u>
6. Audited Medi-Cal Cost Per Day (Line 4 / Line 5)	\$ <u><u>3,302.23</u></u>

AB 5 - 10 % Cost Reduction For Services From 04/06/09 Through 12/31/09

7. Audited Medi-Cal Days of Service from 04/06/09 Through 12/31/09(excludes Administrative Days)	<u>1,978</u>
8. Audited Medi-Cal Cost For 04/06/09 Through 12/31/09 (Line 6 * Line 7)	\$ <u>6,531,818</u>
9. AB 5 - 10% Cost Reduction for 04/06/09 Through 12/31/09 (Line 8 * 10%)	\$ <u><u>653,182</u></u> (To Schedule A, Line 3)

COMPUTATION OF LESSER OF
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:
SAN LEANDRO HOSPITALFiscal Period Ended:
DECEMBER 31, 2009Provider NPI:
1457317034

REPORTED

AUDITED

REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3) \$ 5,384,797 \$ 8,219,377

CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj 5) \$ 7,777,832 \$ 10,015,7823. Inpatient Ancillary Service Charges (Adj 5) \$ 16,533,613 \$ 20,702,8484. Total Charges - Medi-Cal Inpatient Services \$ 24,311,445 \$ 30,718,6305. Excess of Customary Charges Over Reasonable Cost
(Line 4 minus Line 1) * \$ 18,926,648 \$ 22,499,2536. Excess of Reasonable Cost Over Customary Charges
(Line 1 minus Line 4) \$ 0 \$ 0
(To Schedule 1)

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

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
SAN LEANDRO HOSPITALFiscal Period Ended:
DECEMBER 31, 2009Provider NPI:
1457317034

GENERAL SERVICE UNIT NET OF SWING-BED COSTS

REPORTED	AUDITED
----------	---------

INPATIENT DAYS

1. Total Inpatient Days (include private & swing-bed) (Adj)	15,636	15,636
2. Inpatient Days (include private, exclude swing-bed)	15,636	15,636
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj)	15,636	15,636
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 2)	1,737	2,084

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)	\$ 23,628,049	\$ 23,627,957
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)	\$ 23,628,049	\$ 23,627,957

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 56,002,963	\$ 56,002,963
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 56,002,963	\$ 56,002,963
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 0.421907	\$ 0.421905
32. Average Private Room Per Diem Charge (L 29 / L 3)	\$ 0.00	\$ 0.00
33. Average Semi-Private Room Per Diem Charge (L 30 / L 4)	\$ 3,581.67	\$ 3,581.67
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)	\$ 23,628,049	\$ 23,627,957

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 1,511.13	\$ 1,511.13
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 2,624,833	\$ 3,149,195
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 1,062,491	\$ 1,454,783
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 3,687,324	\$ 4,603,978

(To Schedule 3)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
SAN LEANDRO HOSPITALFiscal Period Ended:
DECEMBER 31, 2009Provider NPI:
1457317034

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 33, 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
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 7,841,843	\$ 7,841,848
7. Total Inpatient Days (Adj)	2,133	2,133
8. Average Per Diem Cost	\$ 3,676.44	\$ 3,676.44
9. Medi-Cal Inpatient Days (Adj 2)	289	384
10. Cost Applicable to Medi-Cal	\$ 1,062,491	\$ 1,411,753
CORONARY CARE UNIT		
11. Total Inpatient Routine Cost (Sch 8, Line 27, Col 27)	\$ 0	\$ 0
12. Total Inpatient Days (Adj)	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Adj)	0	0
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0
NEONATAL INTENSIVE CARE UNIT		
16. Total Inpatient Routine Cost (Sch 8, Line 28, Col 27)	\$ 0	\$ 0
17. Total Inpatient Days (Adj)	0	0
18. Average Per Diem Cost	\$ 0.00	\$ 0.00
19. Medi-Cal Inpatient Days (Adj)	0	0
20. Cost Applicable to Medi-Cal	\$ 0	\$ 0
SURGICAL INTENSIVE CARE UNIT		
21. Total Inpatient Routine Cost (Sch 8, Line 29, Col 27)	\$ 0	\$ 0
22. Total Inpatient Days (Adj)	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Adj)	0	0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
ADMINISTRATIVE DAYS		
26. Per Diem Rate (Adj 3)	\$ 0.00	\$ 351.26
27. Medi-Cal Inpatient Days (Adj 3)	0	122
28. Cost Applicable to Medi-Cal	\$ 0	\$ 42,854
ADMINISTRATIVE DAYS - Late Billed Paid at 50%		
29. Per Diem Rate (Adj 3)	\$ 0.00	\$ 175.63
30. Medi-Cal Inpatient Days (Adj 3)	0	1
31. Cost Applicable to Medi-Cal	\$ 0	\$ 176
32. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,28,31)	\$ 1,062,491	\$ 1,454,783

(To Schedule 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
SAN LEANDRO HOSPITALFiscal Period Ended:
DECEMBER 31, 2009Provider NPI:
1457317034

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

(To Schedule 4)

SCHEDULE OF MEDI-CAL ANCILLARY COSTS

Provider Name:
SAN LEANDRO HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2009

Provider NPI:
1457317034

ANCILLARY COST CENTERS		TOTAL ANCILLARY COST *	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST TO CHARGES	MEDI-CAL CHARGES (From Schedule 6)	MEDI-CAL COST
37.00	Operating Room	\$ 5,235,517	\$ 36,151,623	0.144821	\$ 1,961,773	\$ 284,106
38.00	Recovery Room	1,477,445	10,533,900	0.140256	441,779	61,962
39.00	Delivery Room and Labor Room	0	0	0.000000	0	0
40.00	Anesthesiology	0	0	0.000000	0	0
41.00	Radiology - Diagnostic	5,028,223	41,466,404	0.121260	2,283,512	276,899
41.01		0	0	0.000000	0	0
41.02		0	0	0.000000	0	0
42.00	Radiology - Therapeutic	0	0	0.000000	0	0
43.00	Radioisotope	0	0	0.000000	0	0
44.00	Laboratory	4,781,829	36,896,840	0.129600	3,687,353	477,881
44.01	Pathological Lab	0	0	0.000000	0	0
46.00	Whole Blood	0	0	0.000000	0	0
47.00	Blood Storing and Processing	712,854	2,165,794	0.329142	238,795	78,597
49.00	Respiratory Therapy	1,973,874	10,494,078	0.188094	1,808,193	340,110
50.00	Physical Therapy	1,913,536	2,346,678	0.815423	205,536	167,599
51.00	Occupational Therapy	0	0	0.000000	0	0
52.00	Speech Pathology	0	0	0.000000	0	0
53.00	Electrocardiology	923,030	9,204,140	0.100284	1,841,218	184,645
54.00	Electroencephalography	69,986	331,742	0.210966	6,429	1,356
55.00	Medical Supplies Charged to Patients	5,421,695	24,365,712	0.222513	2,579,064	573,876
56.00	Drugs Charged to Patients	4,730,057	27,373,498	0.172797	3,387,636	585,373
57.00	Renal Dialysis	942,006	2,518,735	0.374000	321,280	120,159
58.00	ASC (Non-Distinct Part)	0	0	0.000000	0	0
58.01	Professional Services	0	0	0.000000	0	0
58.02		0	0	0.000000	0	0
59.00	Ultrasound	678,373	4,484,575	0.151268	325,172	49,188
59.01		0	0	0.000000	0	0
59.02		0	0	0.000000	0	0
60.00	Clinic	0	0	0.000000	0	0
61.00	Emergency	9,537,550	37,239,818	0.256112	1,615,108	413,648
62.00	Observation Beds	0	6,041,315	0.000000	0	0
63.00	FQHC 5	0	0	0.000000	0	0
65.00	FQHC 6	0	0	0.000000	0	0
65.00	Melanoma Center	0	0	0.000000	0	0
69.00	CORF	1,548,037	0	0.000000	0	0
71.00		0	0	0.000000	0	0
80.00		0	0	0.000000	0	0
81.00		0	0	0.000000	0	0
TOTAL		\$ 44,974,010	\$ 251,614,852		\$ 20,702,848	\$ 3,615,399

(To Schedule 3)

* From Schedule 8, Column 27

Provider Name:
SAN LEANDRO HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2009

TRIAL BALANCE EXPENSES	ALLOC COST 4.08	EMPLOYEE BENEFITS 5.00	ALLOC COST 6.01	ALLOC COST 6.02	ALLOC COST 6.03	ALLOC COST 6.04	ALLOC COST 6.05	ALLOC COST 6.06	ALLOC COST 6.07	ALLOC COST 6.08	ACCUMULATE COST	ADMINIS-TRATIVE & GENERAL 6.00
ANCILLARY COST CENTERS												
37.00 Operating Room	0	48,923	0	0	0	0	0	0	0	0	3,634,212	675,682
38.00 Recovery Room	0	16,561	0	0	0	0	0	0	0	0	1,060,432	197,158
39.00 Delivery Room and Labor Room	0	0	0	0	0	0	0	0	0	0	0	0
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
41.00 Radiology - Diagnostic	0	44,971	0	0	0	0	0	0	0	0	3,672,159	682,738
41.01	0	0	0	0	0	0	0	0	0	0	0	0
41.02	0	0	0	0	0	0	0	0	0	0	0	0
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
43.00 Radioisotope	0	0	0	0	0	0	0	0	0	0	0	0
44.00 Laboratory	0	39,839	0	0	0	0	0	0	0	0	3,610,052	671,191
44.01 Pathological Lab	0	0	0	0	0	0	0	0	0	0	0	0
46.00 Whole Blood	0	0	0	0	0	0	0	0	0	0	0	0
47.00 Blood Storing and Processing	0	0	0	0	0	0	0	0	0	0	580,287	107,888
49.00 Respiratory Therapy	0	21,709	0	0	0	0	0	0	0	0	1,546,071	287,450
50.00 Physical Therapy	0	9,229	0	0	0	0	0	0	0	0	1,158,551	215,401
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0
52.00 Speech Pathology	0	0	0	0	0	0	0	0	0	0	0	0
53.00 Electrocardiology	0	7,914	0	0	0	0	0	0	0	0	614,260	114,205
54.00 Electroencephalography	0	810	0	0	0	0	0	0	0	0	53,407	9,930
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0	3,607,049	670,632
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	1,746,065	324,633
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	740,585	137,692
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 Ultrasound	0	5,490	0	0	0	0	0	0	0	0	531,502	98,818
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	0	0	0	0	0	0	0	0	0	0	0
61.00 Emergency	0	99,754	0	0	0	0	0	0	0	0	6,876,261	1,278,453
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
63.00 FQHC 5	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
69.00 CORF	0	6,521	0	0	0	0	0	0	0	0	879,711	163,558
71.00	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
NONREIMBURSABLE COST CENTERS												
96.00 Gift, Flower, Coffee Shop, and Canteen	0	0	0	0	0	0	0	0	0	0	0	0
97.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
98.00 Physicians' Private Office	0	0	0	0	0	0	0	0	0	0	0	0
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
99.01	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 Gift Shop, Marketing, MOB	0	3,926	0	0	0	0	0	0	0	0	558,663	103,868
100.01	0	0	0	0	0	0	0	0	0	0	0	0
100.02	0	0	0	0	0	0	0	0	0	0	0	0
100.03	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	<u>0</u>	<u>831,598</u>	<u>0</u>	<u>77,228,510</u>	<u>12,107,479</u>							

Provider Name:
SAN LEANDRO HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2009

TRIAL BALANCE EXPENSES	MAINT & REPAIRS 7.00	OPER PLANT 8.00	LAUNDRY & LINEN 9.00	HOUSEKEEP 10.00	DIETARY 11.00	CAFE 12.00	MAINT OF PERSONNEL 13.00	NURSING ADMIN 14.00	CENTRAL SERVICE & SUPPLY 15.00	PHARMACY 16.00	MEDICAL RECORDS & LIBRARY 17.00	SOCIAL SERVICE 18.00
ANCILLARY COST CENTERS												
37.00 Operating Room	0	188,993	40,404	82,330	55,508	21,698	0	262,682	0	0	274,007	0
38.00 Recovery Room	0	39,167	0	17,062	0	4,751	0	76,270	2,590	174	79,841	0
39.00 Delivery Room and Labor Room	0	0	0	0	0	0	0	0	0	0	0	0
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
41.00 Radiology - Diagnostic	0	197,657	14,505	86,105	0	23,577	0	23,383	13,808	0	314,290	0
41.01	0	0	0	0	0	0	0	0	0	0	0	0
41.02	0	0	0	0	0	0	0	0	0	0	0	0
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
43.00 Radioisotope	0	0	0	0	0	0	0	0	0	0	0	0
44.00 Laboratory	0	97,230	0	42,356	0	22,025	0	0	32,003	27,317	279,656	0
44.01 Pathological Lab	0	0	0	0	0	0	0	0	0	0	0	0
46.00 Whole Blood	0	0	0	0	0	0	0	0	0	0	0	0
47.00 Blood Storing and Processing	0	4,476	0	1,950	0	0	0	0	1,837	0	16,415	0
49.00 Respiratory Therapy	0	33,987	0	14,806	0	11,271	0	0	0	750	79,539	0
50.00 Physical Therapy	0	347,835	487	151,526	0	6,343	0	6,993	966	7,647	17,786	0
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0
52.00 Speech Pathology	0	0	0	0	0	0	0	0	0	0	0	0
53.00 Electrocardiology	0	79,645	2,277	34,695	0	5,254	0	437	2,494	0	69,762	0
54.00 Electroencephalography	0	2,558	0	1,114	0	463	0	0	0	0	2,514	0
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	955,916	3,421	184,677	0
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	2,451,885	207,474	0
57.00 Renal Dialysis	0	21,582	3,402	9,402	0	0	0	0	4,474	5,778	19,090	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 Ultrasound	0	8,857	0	3,858	0	1,280	0	0	27	41	33,990	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	0	0	0	0	0	0	0	0	0	0	0	0
61.00 Emergency	0	306,941	66,086	133,712	0	46,187	0	547,655	0	0	282,255	0
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
63.00 FQHC 5	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
69.00 CORF	0	342,303	5,804	149,116	0	4,737	0	2,404	403	0	0	0
71.00	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
NONREIMBURSABLE COST CENTERS												
96.00 Gift, Flower, Coffee Shop, and Canteen	0	0	0	0	0	0	0	0	0	0	0	0
97.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
98.00 Physicians' Private Office	0	0	0	0	0	0	0	0	0	0	0	0
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
99.01	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 Gift Shop, Marketing, MOB	0	82,682	0	36,019	0	3,458	0	0	6	0	0	0
100.01	0	0	0	0	0	0	0	0	0	0	0	0
100.02	0	0	0	0	0	0	0	0	0	0	0	0
100.03	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	2,847,551	401,527	1,221,274	1,317,038	358,051	0	3,200,042	1,110,024	2,510,878	2,447,265	0

Provider Name:
SAN LEANDRO HOSPITAL

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
										STEP-DOWN ADJUSTMENT 26.00	COST 27.00
ANCILLARY COST CENTERS											
37.00 Operating Room	0	0	0	0	0	0	0	0	5,235,517		5,235,517
38.00 Recovery Room	0	0	0	0	0	0	0	0	1,477,445		1,477,445
39.00 Delivery Room and Labor Room	0	0	0	0	0	0	0	0	0		0
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	5,028,223		5,028,223
41.01	0	0	0	0	0	0	0	0	0		0
41.02	0	0	0	0	0	0	0	0	0		0
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0		0
43.00 Radioisotope	0	0	0	0	0	0	0	0	0		0
44.00 Laboratory	0	0	0	0	0	0	0	0	4,781,829		4,781,829
44.01 Pathological Lab	0	0	0	0	0	0	0	0	0		0
46.00 Whole Blood	0	0	0	0	0	0	0	0	0		0
47.00 Blood Storing and Processing	0	0	0	0	0	0	0	0	712,854		712,854
49.00 Respiratory Therapy	0	0	0	0	0	0	0	0	1,973,874		1,973,874
50.00 Physical Therapy	0	0	0	0	0	0	0	0	1,913,536		1,913,536
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	0		0
52.00 Speech Pathology	0	0	0	0	0	0	0	0	0		0
53.00 Electrocardiology	0	0	0	0	0	0	0	0	923,030		923,030
54.00 Electroencephalography	0	0	0	0	0	0	0	0	69,986		69,986
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	5,421,695		5,421,695
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	4,730,057		4,730,057
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	942,006		942,006
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 Ultrasound	0	0	0	0	0	0	0	0	678,373		678,373
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	0		0
61.00 Emergency	0	0	0	0	0	0	0	0	9,537,550		9,537,550
62.00 Observation Beds	0	0	0	0	0	0	0	0	0		0
63.00 FQHC 5	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
69.00 CORF	0	0	0	0	0	0	0	0	1,548,037		1,548,037
71.00	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
NONREIMBURSABLE COST CENTERS											
96.00 Gift, Flower, Coffee Shop, and Canteen	0	0	0	0	0	0	0	0	0		0
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 Gift Shop, Marketing, MOB	0	0	0	0	0	0	0	0	784,696		784,696
100.01	0	0	0	0	0	0	0	0	0		0
100.02	0	0	0	0	0	0	0	0	0		0
100.03	0	0	0	0	0	0	0	0	0		0
TOTAL	0	0	0	0	0	0	0	0	77,228,510	0	77,228,510

Provider Name:
SAN LEANDRO HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2009

	EMP BENE (GROSS SALARIES) 5.00	STAT 6.01	STAT 6.02	STAT 6.03	STAT 6.04	STAT 6.05	STAT 6.06	STAT 6.07	STAT 6.08	ADM & GEN (ACCUM COST)	MAINT & REPAIRS (SQ FT) 7.00
ANCILLARY COST CENTERS											
37.00	Operating Room	2,277,401								3,634,212	5,911
38.00	Recovery Room	770,938								1,060,432	1,225
39.00	Delivery Room and Labor Room									0	
40.00	Anesthesiology									0	
41.00	Radiology - Diagnostic	2,093,404								3,672,159	6,182
41.01										0	
41.02										0	
42.00	Radiology - Therapeutic									0	
43.00	Radioisotope									0	
44.00	Laboratory	1,854,528								3,610,052	3,041
44.01	Pathological Lab									0	
46.00	Whole Blood									0	
47.00	Blood Storing and Processing									580,287	140
49.00	Respiratory Therapy	1,010,552								1,546,071	1,063
50.00	Physical Therapy	429,620								1,158,551	10,879
51.00	Occupational Therapy									0	
52.00	Speech Pathology									0	
53.00	Electrocardiology	368,409								614,260	2,491
54.00	Electroencephalography	37,704								53,407	80
55.00	Medical Supplies Charged to Patients									3,607,049	
56.00	Drugs Charged to Patients									1,746,065	
57.00	Renal Dialysis									740,585	675
58.00	ASC (Non-Distinct Part)									0	
58.01	Professional Services									0	
58.02										0	
59.00	Ultrasound	255,538								531,502	277
59.01										0	
59.02										0	
60.00	Clinic									0	
61.00	Emergency	4,643,584								6,876,261	9,600
62.00	Observation Beds									0	
63.00	FQHC 5									0	
65.00	FQHC 6									0	
65.00	Melanoma Center									0	
69.00	CORF	303,539								879,711	10,706
71.00										0	
80.00										0	
81.00										0	
NONREIMBURSABLE COST CENTERS											
96.00	Gift, Flower, Coffee Shop, and Canteen									0	
97.00	Research									0	
98.00	Physicians' Private Office									0	
99.00	Nonpaid Workers									0	
99.01										0	
99.02										0	
99.03										0	
99.04										0	
99.05										0	
99.06										0	
100.00	Gift Shop, Marketing, MOB	182,769								558,663	2,586
100.01										0	
100.02										0	
100.03										0	
TOTAL	38,711,140	0	0	0	0	0	0	0	0	65,121,031	98,976
COST TO BE ALLOCATED	831,598	0	0	0	0	0	0	0	0	12,107,479	0
UNIT COST MULTIPLIER - SCH 8	0.021482	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.185923	0.000000

Provider Name:
SAN LEANDRO HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2009

	OPER PLANT (SQ FT) 8.00	LAUNDRY & LINEN (LB LNDRY) 9.00	HOUSE-KEEPING (SQ FT) 10.00	DIETARY (MEALS SERVED) 11.00	CAFETERIA (TOTAL FTES) 12.00	MAINT OF PERSONNEL (# HOUSED) 13.00	NURSING ADMIN (NURSE FTE) 14.00	CENT SERV & SUPPLY (CST REQ) 15.00	PHARMACY (COSTS REQUIS) 16.00	MED REC (GROSS CHARGES) 17.00	SOC SERV (PERSONAL CONTACTS) 18.00	STAT 19.00	
ANCILLARY COST CENTERS													
37.00	Operating Room	5,911	50,208	5,911	2,183	1,594	1,202			36,151,623			
38.00	Recovery Room	1,225		1,225		349	349	9,727	124	10,533,900			
39.00	Delivery Room and Labor Room												
40.00	Anesthesiology												
41.00	Radiology - Diagnostic	6,182	18,025	6,182		1,732	107	51,854		41,466,404			
41.01													
41.02													
42.00	Radiology - Therapeutic												
43.00	Radioisotope												
44.00	Laboratory	3,041		3,041		1,618		120,183	19,453	36,896,840			
44.01	Pathological Lab												
46.00	Whole Blood												
47.00	Blood Storing and Processing	140		140				6,899		2,165,794			
49.00	Respiratory Therapy	1,063		1,063		828			534	10,494,078			
50.00	Physical Therapy	10,879	605	10,879		466	32	3,627	5,446	2,346,678			
51.00	Occupational Therapy												
52.00	Speech Pathology												
53.00	Electrocardiology	2,491	2,829	2,491		386	2	9,367		9,204,140			
54.00	Electroencephalography	80		80		34				331,742			
55.00	Medical Supplies Charged to Patients							3,589,799	2,436	24,365,712			
56.00	Drugs Charged to Patients								1,746,064	27,373,498			
57.00	Renal Dialysis	675	4,228	675				16,803	4,115	2,518,735			
58.00	ASC (Non-Distinct Part)												
58.01	Professional Services												
58.02													
59.00	Ultrasound	277		277		94		103	29	4,484,575			
59.01													
59.02													
60.00	Clinic												
61.00	Emergency	9,600	82,121	9,600		3,393	2,506			37,239,818			
62.00	Observation Beds												
63.00	FQHC 5												
65.00	FQHC 6												
65.00	Melanoma Center												
69.00	CORF	10,706	7,212	10,706		348	11	1,513					
71.00													
80.00													
81.00													
NONREIMBURSABLE COST CENTERS													
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	Gift Shop, Marketing, MOB	2,586		2,586		254		21					
100.01													
100.02													
100.03													
	TOTAL	89,061	498,955	87,683	51,796	26,303	0	14,643	4,168,531	1,788,075	322,884,092	0	0
	COST TO BE ALLOCATED	2,847,551	401,527	1,221,274	1,317,038	358,051	0	3,200,042	1,110,024	2,510,878	2,447,265	0	0
	UNIT COST MULTIPLIER - SCH 8	31.973040	0.804736	13.928282	25.427412	13.612540	0.000000	218.537313	0.266287	1.404235	0.007579	0.000000	0.000000

Provider Name:
SAN LEANDRO HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2009

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

GENERAL SERVICE COST CENTERS

- 1.00 Old Capital Related Costs - Building and Fixtures
- 2.00 Old Capital Related Costs - Movable Equipment
- 3.00 New Capital Related Costs - Building and Fixtures
- 4.00 New Capital Related Costs - Movable Equipment
- 4.01
- 4.02
- 4.03
- 4.04
- 4.05
- 4.06
- 4.07
- 4.08
- 5.00 Employee Benefits
- 6.01 Non-Patient Telephones
- 6.02 Data Processing
- 6.03 Purchasing/Receiving
- 6.04 Patient Admitting
- 6.05 Patient Business Office
- 6.06
- 6.07
- 6.08
- 6.00 Administrative and General
- 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 Interns and Residents Service - Salary and Fringes
- 23.00 Interns and Residents - Other Program
- 24.00 Paramedical Ed Program

INPATIENT ROUTINE COST CENTERS

- 25.00 Adults and Pediatrics
- 26.00 Intensive Care Unit
- 27.00 Coronary Care Unit
- 28.00 Neonatal Intensive Care Unit
- 29.00 Surgical Intensive Care
- 31.00 Subprovider 1
- 31.01 Subprovider 2 Psych
- 32.00
- 33.00 Nursery
- 34.00 Medicare Certified Nursing Facility
- 35.00 Distinct Part Nursing Facility
- 36.00 Adult Subacute Care Unit
- 36.01 Subacute Care Unit II
- 36.02 Transitional Care Unit

TRIAL BALANCE OF EXPENSES

Provider Name:
SAN LEANDRO HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2009

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	GENERAL SERVICE COST CENTERS			
1.00	Old Capital Related Costs - Building and Fixtures	\$	\$ 0	\$ 0
2.00	Old Capital Related Costs - Movable Equipment		0	0
3.00	New Capital Related Costs - Building and Fixtures	153,627	0	153,627
4.00	New Capital Related Costs - Movable Equipment	2,271,717	0	2,271,717
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	810,126	0	810,126
6.01	Non-Patient Telephones		0	0
6.02	Data Processing		0	0
6.03	Purchasing/Receiving		0	0
6.04	Patient Admitting		0	0
6.05	Patient Business Office		0	0
6.06			0	0
6.07			0	0
6.08			0	0
6.00	Administrative and General	11,653,547	0	11,653,547
7.00	Maintenance and Repairs		0	0
8.00	Operation of Plant	2,188,070	0	2,188,070
9.00	Laundry and Linen Service	312,104	0	312,104
10.00	Housekeeping	977,534	0	977,534
11.00	Dietary	936,962	0	936,962
12.00	Cafeteria	222,789	0	222,789
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	2,520,361	0	2,520,361
15.00	Central Services and Supply	759,677	0	759,677
16.00	Pharmacy	2,008,927	0	2,008,927
17.00	Medical Records and Library	1,777,505	0	1,777,505
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	Interns and Residents Service - Salary and Fringes		0	0
23.00	Interns and Residents - Other Program		0	0
24.00	Paramedical Ed Program		0	0
	INPATIENT ROUTINE COST CENTERS			
25.00	Adults and Pediatrics	15,504,007	0	15,504,007
26.00	Intensive Care Unit	5,697,197	0	5,697,197
27.00	Coronary Care Unit		0	0
28.00	Neonatal Intensive Care Unit		0	0
29.00	Surgical Intensive Care		0	0
31.00	Subprovider 1		0	0
31.01	Subprovider 2 Psych		0	0
32.00			0	0
33.00	Nursery		0	0
34.00	Medicare Certified Nursing Facility		0	0
35.00	Distinct Part Nursing Facility		0	0
36.00	Adult Subacute Care Unit		0	0
36.01	Subacute Care Unit II		0	0
36.02	Transitional Care Unit		0	0

TRIAL BALANCE OF EXPENSES

Provider Name:
SAN LEANDRO HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2009

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
37.00	Operating Room	\$ 3,464,754	\$ 0	\$ 3,464,754
38.00	Recovery Room	1,018,891	0	1,018,891
39.00	Delivery Room and Labor Room		0	0
40.00	Anesthesiology		0	0
41.00	Radiology - Diagnostic	3,501,128	0	3,501,128
41.01			0	0
41.02			0	0
42.00	Radiology - Therapeutic		0	0
43.00	Radioisotope		0	0
44.00	Laboratory	3,508,202	0	3,508,202
44.01	Pathological Lab		0	0
46.00	Whole Blood		0	0
47.00	Blood Storing and Processing	577,432	0	577,432
49.00	Respiratory Therapy	1,502,686	0	1,502,686
50.00	Physical Therapy	927,483	0	927,483
51.00	Occupational Therapy		0	0
52.00	Speech Pathology		0	0
53.00	Electrocardiology	555,551	0	555,551
54.00	Electroencephalography	50,966	0	50,966
55.00	Medical Supplies Charged to Patients	3,607,049	0	3,607,049
56.00	Drugs Charged to Patients	1,746,065	0	1,746,065
57.00	Renal Dialysis	726,821	0	726,821
58.00	ASC (Non-Distinct Part)		0	0
58.01	Professional Services		0	0
58.02			0	0
59.00	Ultrasound	520,364	0	520,364
59.01			0	0
59.02			0	0
60.00	Clinic		0	0
61.00	Emergency	6,580,749	0	6,580,749
62.00	Observation Beds		0	0
63.00	FQHC 5		0	0
65.00	FQHC 6		0	0
65.00	Melanoma Center		0	0
69.00	CORF	654,879	0	654,879
71.00			0	0
80.00			0	0
81.00			0	0
	SUBTOTAL	\$ 76,737,170	\$ 0	\$ 76,737,170
	NONREIMBURSABLE COST CENTERS			
96.00	Gift, Flower, Coffee Shop, and Canteen		0	0
97.00	Research		0	0
98.00	Physicians' Private Office		0	0
99.00	Nonpaid Workers		0	0
99.01			0	0
99.02			0	0
99.03			0	0
99.04			0	0
99.05			0	0
99.06			0	0
100.00	Gift Shop, Marketing, MOB	491,340	0	491,340
100.01			0	0
100.02			0	0
100.03			0	0
100.99	SUBTOTAL	\$ 491,340	\$ 0	\$ 491,340
101	TOTAL	\$ 77,228,510	\$ 0	\$ 77,228,510

(To Schedule 8)

Provider Name:
SAN LEANDRO HOSPITAL

Page 1
Fiscal Period Ended:
DECEMBER 31, 2009

TOTAL ADJ (Page 1)	AUDIT ADJ											
ANCILLARY COST CENTERS												
37.00 Operating Room	0											
38.00 Recovery Room	0											
39.00 Delivery Room and Labor Room	0											
40.00 Anesthesiology	0											
41.00 Radiology - Diagnostic	0											
41.01	0											
41.02	0											
42.00 Radiology - Therapeutic	0											
43.00 Radioisotope	0											
44.00 Laboratory	0											
44.01 Pathological Lab	0											
46.00 Whole Blood	0											
47.00 Blood Storing and Processing	0											
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 Ultrasound	0											
59.01	0											
59.02	0											
60.00 Clinic	0											
61.00 Emergency	0											
62.00 Observation Beds	0											
63.00 FQHC 5	0											
65.00 FQHC 6	0											
65.00 Melanoma Center	0											
69.00 CORF	0											
71.00	0											
80.00	0											
81.00	0											
NONREIMBURSABLE COST CENTERS												
96.00 Gift, Flower, Coffee Shop, and Canteen	0											
97.00 Research	0											
98.00 Physicians' Private Office	0											
99.00 Nonpaid Workers	0											
99.01	0											
99.02	0											
99.03	0											
99.04	0											
99.05	0											
99.06	0											
100.00 Gift Shop, Marketing, MOB	0											
100.01	0											
100.02	0											
100.03	0											
101.00 TOTAL	\$0	0	0	0	0	0	0	0	0	0	0	0

(To Sch 10)

Provider Name				Fiscal Period				Provider NPI		Adjustments
SAN LEANDRO HOSPITAL				JANUARY 1, 2009 THROUGH DECEMBER 31, 2009				1457317034		8
Report References				Explanation of Audit Adjustments				As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report								
		Work Sheet	Part	Title	Line	Col.				
1										
<p style="text-align: center;"><u>MEMORANDUM ADJUSTMENT</u></p> <p>The services provided to Medi-Cal inpatients in Noncontract acute hospitals are subject to various reimbursement limitation identified in AB 5 and/or AB 1183. These limitations are addressed on Noncontract Schedule A et seq. and are incorporated in Noncontract Schedule 1, Line 9.</p> <p>W&I Code, Sections 14105.19 and 14166.245</p>										

Provider Name							Fiscal Period		Provider NPI		Adjustments
SAN LEANDRO HOSPITAL							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009		1457317034		8
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Audit Report	Cost Report									
		Work Sheet	Part	Title	Line	Col.					
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT											
2	4	D-1	I	XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics	1,737	347	2,084	
	4A	D-1	II	XIX	43.00	4	Medi-Cal Days - Intensive Care Unit	289	95	384	
3	4A	Not Reported					Medi-Cal Administrative Day Rate	\$0	\$351.26	\$351.26	
	4A	Not Reported					Medi-Cal Administrative Day	0	122	122	
	4A	Not Reported					Medi-Cal Administrative Day Rate (Late Billed Paid 50%)	\$0	\$175.63	\$175.63	
	4A	Not Reported					Medi-Cal Administrative Day (Late Billed Paid at 50%)	0	1	1	
4	6	D-4		XIX	37.00	2	Medi-Cal Ancillary Charges - Operating Room	\$1,439,009	\$522,764	\$1,961,773	
	6	D-4		XIX	38.00	2	Medi-Cal Ancillary Charges - Recovery Room	311,121	130,658	441,779	
	6	D-4		XIX	41.00	2	Medi-Cal Ancillary Charges - Radiology - Diagnostic	2,134,636	148,876	2,283,512	
	6	D-4		XIX	44.00	2	Medi-Cal Ancillary Charges - Laboratory	2,985,013	702,340	3,687,353	
	6	D-4		XIX	47.00	2	Medi-Cal Ancillary Charges - Blood Storing and Processing	119,785	119,010	238,795	
	6	D-4		XIX	49.00	2	Medi-Cal Ancillary Charges - Respiratory Therapy	1,589,295	218,898	1,808,193	
	6	D-4		XIX	50.00	2	Medi-Cal Ancillary Charges - Physical Therapy	157,006	48,530	205,536	
	6	D-4		XIX	53.00	2	Medi-Cal Ancillary Charges - Electrocardiology	1,097,715	743,503	1,841,218	
	6	D-4		XIX	54.00	2	Medi-Cal Ancillary Charges - Electroencephalography	2,014	4,415	6,429	
	6	D-4		XIX	55.00	2	Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients	1,892,506	686,558	2,579,064	
	6	D-4		XIX	56.00	2	Medi-Cal Ancillary Charges - Drugs Charged to Patients	2,724,745	662,891	3,387,636	
	6	D-4		XIX	57.00	2	Medi-Cal Ancillary Charges - Renal Dialysis	270,668	50,612	321,280	
	6	D-4		XIX	59.00	2	Medi-Cal Ancillary Charges - Ultrasound	402,114	(76,942)	325,172	
	6	D-4		XIX	61.00	2	Medi-Cal Ancillary Charges - Emergency	1,407,986	207,122	1,615,108	
	6	D-4		XIX	101.00	2	Medi-Cal Ancillary Charges - Total	16,533,613	4,169,235	20,702,848	
5	2	E-3	III	XIX	10.00	1	Medi-Cal Routine Service Charges	\$7,777,832	\$2,237,950	\$10,015,782	
	2	E-3	III	XIX	11.00	1	Medi-Cal Ancillary Service Charges	16,533,613	4,169,235	20,702,848	

- Continued on next page -

Provider Name				Fiscal Period				Provider NPI		Adjustments	
SAN LEANDRO HOSPITAL				JANUARY 1, 2009 THROUGH DECEMBER 31, 2009				1457317034		8	
Report References				Explanation of Audit Adjustments				As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Audit Report	Work Sheet	Part								Title
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT											
-Continued from previous page-											
6	3	E-3	III	XIX	33.00	1	Medi-Cal Patient Liability	\$0	\$8,634	\$8,634	
	3	E-3	III	XIX	36.00	1	Medi-Cal Coinsurance	82,924	23,829	106,753	
7	1	E-3	III	XIX	57.00	1	Interim Payments	\$5,535,060	\$1,481,393	\$7,016,453	
<p style="text-align: center;">To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary Payment Data:</p> <p style="text-align: center;">Service Period: January 1, 2009 through December 31, 2009 Payment Period: January 1, 2009 through April 15, 2011 Report Date: July 5, 2011 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Sections 51173, 51511, 51541, and 51542</p>											

Provider Name							Fiscal Period		Provider NPI		Adjustments
SAN LEANDRO HOSPITAL							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009		1457317034		8
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>ADJUSTMENT TO OTHER MATTERS</u>											
8	3	E-3	III	XIX	50.00	1	AB 5/AB 1183 and Administrative Day Charges To reverse reported adjustments for AB 5/AB 1183 and administrative days as these amounts will be calculated through the audit report. W&I Code, Sections 14105.19 and 14166.245	(\$1,191,757)	\$1,191,757	\$0	