

**REPORT  
ON THE  
AMENDED COST REPORT REVIEW**

**SAN LEANDRO HOSPITAL  
SAN LEANDRO, CALIFORNIA  
PROVIDER NUMBER: ZZR00264I AND  
NPI NUMBER: 1457317034**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2008**

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

**Section Chief: Louise Wong  
Audit Supervisor: Diana Dong  
Auditor: Yasuhiro Doi**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

April 13, 2011

Gregg Tekawa  
Director of Finance  
Eden Medical Center  
20103 Lake Chabot Road  
Castro Valley, CA 94546

**AMENDED**

PROVIDER: SAN LEANDRO HOSPITAL  
PROVIDER NO. ZZR00264I AND NPI 1457317034  
FISCAL PERIOD ENDED DECEMBER 31, 2008

We have amended the provider's Medi-Cal Cost Report, dated January 7, 2011, for the above-referenced fiscal period. The amendment was necessary to correct the opinion letter.

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 amended settlement for the fiscal period due the Provider in the amount of \$85,221 presented in the Summary of Findings represent a proper determination in accordance with the reimbursement principles of applicable programs.

This audit report includes the:

1. Summary of Findings
2. Amended Computation of Medi-Cal AB 5 and AB 1103 REDUCTIONS (SCHEDULE A)
3. Amended Computation of Medi Cal Reimbursement Settlement (NONCONTRACT Schedules)

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

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

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

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

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

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

**United States Postal Service (USPS)**

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

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

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

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

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, 2008**

	SETTLEMENT	COST
<b>1. Medi-Cal Noncontract Settlement (SCHEDULE 1)</b> <b>Provider No. ZZR00264I</b>		
Reported	\$ 343,507	
Net Change	\$ (258,287)	
Amended Amount Due Provider (State)	\$ 85,221	
<b>2. Subprovider I (SCHEDULE 1-1)</b> <b>Provider No.</b>		
Reported	\$ 0	
Net Change	\$ 0	
Amended Amount Due Provider (State)	\$ 0	
<b>3. Subprovider II (SCHEDULE 1-2)</b> <b>Provider No.</b>		
Reported	\$ 0	
Net Change	\$ 0	
Amended Amount Due Provider (State)	\$ 0	
<b>4. Medi-Cal Contract Cost (CONTRACT SCH 1)</b> <b>Provider No.</b>		
Reported		\$ 0
Net Change		\$ 0
Amended Cost		\$ 0
Amended Amount Due Provider (State)	\$ 0	
<b>5. Distinct Part Nursing Facility (DPNF SCH 1)</b> <b>Provider No.</b>		
Reported		\$ 0.00
Net Change		\$ 0.00
Amended Cost Per Day		\$ 0.00
Amended Amount Due Provider (State)	\$ 0	
<b>6. Distinct Part Nursing Facility (DPNF SCH 1-1)</b> <b>Provider No.</b>		
Reported		\$ 0.00
Net Change		\$ 0.00
Amended Cost Per Day		\$ 0.00
Amended Amount Due Provider (State)	\$ 0	
<b>7. Adult Subacute (ADULT SUBACUTE SCH 1)</b> <b>Provider No.</b>		
Reported		\$ 0.00
Net Change		\$ 0.00
Amended Cost Per Day		\$ 0.00
Amended Amount Due Provider (State)	\$ 0	
<b>8. Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7)</b>	\$ 85,221	
<b>9. Total Medi-Cal Cost</b>		\$ 0

**SUMMARY OF FINDINGS**

**Provider Name:**  
**SAN LEANDRO HOSPITAL**

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

		SETTLEMENT	COST
<b>10. Subacute (SUBACUTE SCH 1-1)</b>	<b>Provider No.</b>		
	Reported		\$ 0.00
	Net Change		\$ 0.00
	Amended Cost Per Day		\$ 0.00
	Amended Amount Due Provider (State)	\$ 0	
<b>11. Rural Health Clinic (RHC SCH 1)</b>	<b>Provider No.</b>		
	Reported	\$ 0	
	Net Change	\$ 0	
Amended 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	
Amended 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	
Amended Amount Due Provider (State)	\$ 0		
<b>14. County Medical Services Program (CMSP SCH 1)</b>	<b>Provider No.</b>		
	Reported	\$ 0	
	Net Change	\$ 0	
Amended Amount Due Provider (State)	\$ 0		
<b>15. Transitional Care (TC SCH 1)</b>	<b>Provider No.</b>		
	Reported		\$ 0.00
	Net Change		\$ 0.00
	Amended Cost Per Day		\$ 0.00
	Amended Amount Due Provider (State)	\$ 0	
<b>16. Total Other Settlement Due Provider - (Lines 10 through 15)</b>		\$ 0	
<b>17. Total Combined Amended Settlement Due Provider (State/CMSP/RHC) - (Line 8 + Line 16)</b>		\$ 85,221	

## COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:  
SAN LEANDRO HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 2008

Provider No.  
ZZR00264I

	REPORTED	AMENDED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ <u>5,479,738</u>	\$ <u>5,973,541</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>5,479,738</u>	\$ <u>5,973,541</u>
6. Interim Payments (Adj 11)	\$ <u>(4,647,842)</u>	\$ <u>(5,165,238)</u>
7. Balance Due Provider (State)	\$ <u>831,896</u>	\$ <u>808,303</u>
8. Duplicate Payments (Adj )	\$ <u>0</u>	\$ <u>0</u>
9. Total Noncontract AB 5 and AB 1183 Reductions (Schedule A)	\$ <u>(488,389)</u>	\$ <u>(723,082)</u>
10.	\$ <u>0</u>	\$ <u>0</u>
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ <u><u>343,507</u></u>	\$ <u><u>85,221</u></u>
	(To Summary of Findings)	

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

Provider Name:  
SAN LEANDRO HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 2008

Provider No.  
ZZR00264I

1.	10% Reduction for Noncontract Services from 07/01/08 - 09/30/08 (AB 5 Schedule A-1)	\$	<u>108,241</u>
2.	Reduction for Noncontract Services from 10/01/08 - 04/05/09 (AB 1183 Schedule A-2)		<u>614,840</u>
3.	10% Reduction for Noncontract Services from 04/06/09 - MM/DD/YY (AB 5 Schedule A-3)		<u>0</u>
4.	10% Reduction for HFPAs from 07/01/08 - MM/DD/YY (AB 5 Schedule A-4)		<u>0</u>
5.	10% Reduction for Rural Health Hospitals from 07/01/08 - 10/31/08 (AB 5 Schedule A-5)		<u>0</u>
6.	Total Noncontract AB 5 and AB 1183 Reductions	\$	<u><u>723,082</u></u> (To Schedule 1, Ln 9)

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT  
NONCONTRACT HOSPITALS

AB 5

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

Provider Name:  
SAN LEANDRO HOSPITALFiscal Period Ended:  
DECEMBER 31, 2008Provider No.  
ZZR00264I**Amended Medi-Cal Cost Per Day**

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$ <u>6,104,845</u>
2. Less: Medi-Cal Administrative Day Cost (Schedule 4A, Lines 28 and 31)	<u>14,616</u>
3. Total Medi-Cal Cost of Covered Services Subject to Reductions (Line 1 minus Line 2)	\$ <u><u>6,090,229</u></u>
4. Total Amended Medi-Cal Days (Schedules 4, 4A, and 4B, excludes Administrative Days)	<u>2,290</u>
5. Amended Medi-Cal Cost Per Day (Line 3 ÷ Line 4)	\$ <u><u>2,659.49</u></u>

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

6. Amended Medi-Cal Days of Service from 07/1/08 - 09/30/08 (excludes Administrative Days)	<u>407</u>
7. Amended Medi-Cal Cost Per Day for 07/01/08 - 09/30/08 (Line 5 X Line 6)	\$ <u>1,082,412</u>
8. 10% Cost Reduction for 07/01/08 - 09/30/08 (Line 7 X 10%)	\$ <u><u>108,241</u></u> (To Schedule A, Ln 1)



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

**Provider Name:  
SAN LEANDRO HOSPITAL**

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

**Provider No.  
ZZR00264I**

**Amended Medi-Cal Cost Per Day**

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$ <u>6,104,845</u>
2. Less: Medi-Cal Administrative Day Cost (Schedule 4A, Lines 28 and 31)	<u>14,616</u>
3. Total Medi-Cal Cost of Covered Services Subject to Reductions (Line 1 minus Line 2)	\$ <u><u>6,090,229</u></u>
4. Total Amended Medi-Cal Days (Schedules 4, 4A, and 4B, excludes Administrative Days)	<u>2,290</u>
5. Amended Medi-Cal Cost Per Day (Line 3 ÷ Line 4)	\$ <u><u>2,659.49</u></u>

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

6. Amended Medi-Cal Days of Service from 10/01/08 - 04/05/09 (excludes Administrative Days)	<u>629</u>
7. Amended Medi-Cal Cost for 10/01/08 - 04/05/09 (Line 5 X Line 6)	\$ <u><u>1,672,818</u></u>
8. Amended Medi-Cal Cost for 10/01/08 - 04/05/09 with 10% Reduction (Line 7 X 90%)	\$ <u><u>1,505,537</u></u>

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

9. Regional Average Per Diem Contract Rate Reduced to 95%	\$ <u>1,682</u>
10. Amended Medi-Cal Days of Service from 10/01/08 - 04/05/09 (excludes Administrative Days)	<u>629</u>
11. Amended Medi-Cal Cost Using the Regional Avg per Diem Contract Rate at 95% (Ln 9 X Ln 10)	\$ <u><u>1,057,978</u></u>

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

12. If Line 8 is less than Line 11, then the reduction is Line 7 X 10%	\$ <u><u>0</u></u> (To Schedule A, Ln 2)
12. If Line 11 is less than Line 8, then the reduction is Line 7 less Line 11	\$ <u><u>614,840</u></u> (To Schedule A, Ln 2)

COMPUTATION OF LESSER OF  
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:  
SAN LEANDRO HOSPITALFiscal Period Ended:  
DECEMBER 31, 2008Provider No.  
ZZR00264I

REPORTED

AMENDED

## REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3) \$ 5,574,941 \$ 6,104,845

## CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj 10) \$ 6,451,727 \$ 7,984,8373. Inpatient Ancillary Service Charges (Adj 10) \$ 14,329,812 \$ 15,724,3144. Total Charges - Medi-Cal Inpatient Services \$ 20,781,539 \$ 23,709,1515. Excess of Customary Charges Over Reasonable Cost  
(Line 4 minus Line 1) \* \$ 15,206,598 \$ 17,604,3076. Excess of Reasonable Cost Over Customary Charges  
(Line 1 minus Line 4) \$ 0 \$ 0  
(To Schedule 1)

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

COMPUTATION OF  
MEDI-CAL NET COSTS OF COVERED SERVICESProvider Name:  
SAN LEANDRO HOSPITALFiscal Period Ended:  
DECEMBER 31, 2008Provider No.  
ZZR00264I

	REPORTED	AMENDED
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ <u>2,351,274</u>	\$ <u>2,618,636</u>
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ <u>3,223,667</u>	\$ <u>3,486,209</u>
3. Medi-Cal Inpatient Hospital Based Physician for Intern and Resident Services (Sch )	\$ <u>0</u>	\$ <u>0</u>
4.	\$ <u>0</u>	\$ <u>0</u>
5.	\$ <u>0</u>	\$ <u>0</u>
6. SUBTOTAL (Sum of Lines 1 through 5)	\$ <u>5,574,941</u>	\$ <u>6,104,845</u>
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	\$ <u>(See Schedule 1)</u>	\$ <u>0</u>
8. SUBTOTAL	\$ <u>5,574,941</u>	\$ <u>6,104,845</u>
	(To Schedule 2)	
9. Coinsurance (Adj 11)	\$ <u>(95,203)</u>	\$ <u>(11,529)</u>
10. Patient and Third Party Liability (Adj 11)	\$ <u>0</u>	\$ <u>(119,775)</u>
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ <u>5,479,738</u>	\$ <u>5,973,541</u>
	(To Schedule 1)	

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:  
SAN LEANDRO HOSPITALFiscal Period Ended:  
DECEMBER 31, 2008Provider No.  
ZZR00264I

## GENERAL SERVICE UNIT NET OF SWING-BED COSTS

	REPORTED	AMENDED
<b>INPATIENT DAYS</b>		
1. Total Inpatient Days (include private & swing-bed) (Adj 6)	16,513	17,487
2. Inpatient Days (include private, exclude swing-bed)	16,513	17,487
3. Private Room Days (exclude swing-bed private room) (Adj 6)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj 9)	16,513	17,487
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 7)	1,757	1,983
<b>SWING-BED ADJUSTMENT</b>		
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)	\$ 22,410,251	\$ 22,252,282
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)	\$ 22,410,251	\$ 22,252,282
<b>PRIVATE ROOM DIFFERENTIAL ADJUSTMENT</b>		
28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 59,083,777	\$ 59,083,777
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 59,083,777	\$ 59,083,777
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 0.379296	\$ 0.376623
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)	\$ 3,578.02	\$ 3,378.73
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)	\$ 22,410,251	\$ 22,252,282
<b>PROGRAM INPATIENT OPERATING COST</b>		
38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 1,357.13	\$ 1,272.50
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 2,384,477	\$ 2,523,368
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 839,190	\$ 962,841
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 3,223,667	\$ 3,486,209

( To Schedule 3 )

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:  
SAN LEANDRO HOSPITALFiscal Period Ended:  
DECEMBER 31, 2008Provider No.  
ZZR00264I

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AMENDED
<b>NURSERY</b>		
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
<b>INTENSIVE CARE UNIT</b>		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 7,008,796	\$ 6,964,962
7. Total Inpatient Days (Adj )	2,255	2,255
8. Average Per Diem Cost	\$ 3,108.11	\$ 3,088.68
9. Medi-Cal Inpatient Days (Adj 7)	270	307
10. Cost Applicable to Medi-Cal	\$ 839,190	\$ 948,225
<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)	\$ 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
<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, 2008 through July 31, 2008)</b>		
26. Per Diem Rate (Adj 8)	\$ 0.00	\$ 318.19
27. Medi-Cal Inpatient Days (Adj 8)	0	36
28. Cost Applicable to Medi-Cal	\$ 0	\$ 11,455
<b>ADMINISTRATIVE DAYS (August 1, 2008 through December 31, 2008)</b>		
29. Per Diem Rate (Adj 8)	\$ 0.00	\$ 351.26
30. Medi-Cal Inpatient Days (Adj 8)	0	9
31. Cost Applicable to Medi-Cal	\$ 0	\$ 3,161
32. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,28,31)	\$ 839,190	\$ 962,841

(To Schedule 4)

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:  
SAN LEANDRO HOSPITALFiscal Period Ended:  
DECEMBER 31, 2008Provider No.  
ZZR00264I

SPECIAL CARE UNITS	REPORTED	AMENDED
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)















STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.1

Provider Name:  
SAN LEANDRO HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 2008

TRIAL BALANCE EXPENSES	ALLOC COST 4.08	EMPLOYEE BENEFITS 5.00	ALLOC COST 6.01	ALLOC COST 6.02	ALLOC COST 6.03	ALLOC COST 6.04	ALLOC COST 6.05	ALLOC COST 6.06	ALLOC COST 6.07	ALLOC COST 6.08	ACCUMULATE COST	ADMINIS-TRATIVE & GENERAL 6.00
<b>ANCILLARY COST CENTERS</b>												
37.00 Operating Room	0	29,829	0	0	0	0	0	0	0	0	5,070,871	1,004,646
38.00 Recovery Room	0	8,950	0	0	0	0	0	0	0	0	964,028	190,994
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	27,189	0	0	0	0	0	0	0	0	3,313,881	656,550
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	21,492	0	0	0	0	0	0	0	0	3,094,363	613,059
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	0	0
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	649,550	128,689
49.00 Respiratory Therapy	0	12,598	0	0	0	0	0	0	0	0	1,569,555	310,962
50.00 Physical Therapy	0	9,689	0	0	0	0	0	0	0	0	1,561,743	309,414
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	4,443	0	0	0	0	0	0	0	0	537,906	106,571
54.00 Electroencephalography	0	502	0	0	0	0	0	0	0	0	51,598	10,223
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0	2,397,779	475,051
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	1,662,365	329,350
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	653,277	129,428
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
59.00 Ultra Sound	0	3,095	0	0	0	0	0	0	0	0	461,319	91,397
59.01	0	0	0	0	0	0	0	0	0	0	0	0
59.02	0	0	0	0	0	0	0	0	0	0	0	0
59.03	0	0	0	0	0	0	0	0	0	0	0	0
60.00 Clinic	0	0	0	0	0	0	0	0	0	0	0	0
60.01 Gastro-Intestinal Services	0	0	0	0	0	0	0	0	0	0	0	0
60.02 Out-Patient Psychiatry	0	0	0	0	0	0	0	0	0	0	0	0
60.03 Clinic-USF/OCC Med Clinic	0	0	0	0	0	0	0	0	0	0	0	0
60.04 Pros Clinic	0	0	0	0	0	0	0	0	0	0	0	0
60.05 Melanoma Center	0	0	0	0	0	0	0	0	0	0	0	0
61.00 Emergency	0	52,358	0	0	0	0	0	0	0	0	5,811,807	1,151,442
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
69.00 CORF	0	4,785	0	0	0	0	0	0	0	0	1,039,659	205,978
86.00	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	855	0	0	0	0	0	0	0	0	310,713	61,559
97.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
98.00 Physicians' Private Office	0	0	0	0	0	0	0	0	0	0	0	0
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
99.01 Satellite Clinic - Airport	0	0	0	0	0	0	0	0	0	0	0	0
99.02 HIV Services	0	0	0	0	0	0	0	0	0	0	0	0
99.03 Women Service Line	0	0	0	0	0	0	0	0	0	0	0	0
99.04 Community Health Education	0	0	0	0	0	0	0	0	0	0	0	0
99.05 Lifetime	0	0	0	0	0	0	0	0	0	0	0	0
99.06 Public Relations	0	0	0	0	0	0	0	0	0	0	0	0
100.00 Adult Day Health Care	0	0	0	0	0	0	0	0	0	0	0	0
100.01 Foundation	0	0	0	0	0	0	0	0	0	0	0	0
100.02 Guest Room	0	0	0	0	0	0	0	0	0	0	0	0
100.03 Other Nonreimbursable Cost Ctr	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>486,404</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>72,795,047</b>	<b>12,037,375</b>



STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.2

Provider Name:  
SAN LEANDRO HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 2008

TRIAL BALANCE EXPENSES	MAINT & REPAIRS 7.00	OPER PLANT 8.00	LAUNDRY & LINEN 9.00	HOUSEKEEP 10.00	DIETARY 11.00	CAFE 12.00	MAINT OF PERSONNEL 13.00	NURSING ADMIN 14.00	CENTRAL SERVICE & SUPPLY 15.00	PHARMACY 16.00	MEDICAL RECORDS & LIBRARY 17.00	SOCIAL SERVICE 18.00
<b>ANCILLARY COST CENTERS</b>												
37.00 Operating Room	0	163,706	41,904	81,021	41,334	45,216	0	265,638	823,946	105,858	277,548	0
38.00 Recovery Room	0	33,926	0	16,791	0	10,766	0	88,546	9,673	14,567	82,239	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	171,211	15,045	84,736	0	45,216	0	17,709	28,012	53,336	309,613	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	84,221	0	41,683	0	38,756	0	0	20,675	44,933	243,474	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	3,877	0	1,919	0	0	0	0	2,090	0	16,053	0
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	0	29,440	0	14,570	0	21,531	0	0	35,902	60	144,491	0
50.00 Physical Therapy	0	308,413	505	152,640	0	19,378	0	17,709	3,323	43,533	22,691	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	68,988	2,361	34,144	0	8,613	0	0	2,449	306	88,877	0
54.00 Electroencephalography	0	2,216	0	1,097	0	0	0	0	42	0	3,652	0
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	50,099	0	115,856	0
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	1,773,117	205,222	0
57.00 Renal Dialysis	0	18,694	3,528	9,252	0	0	0	0	6,090	6,658	16,418	0
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
59.00 Ultra Sound	0	7,672	0	3,797	0	2,153	0	0	876	0	34,477	0
59.01	0	0	0	0	0	0	0	0	0	0	0	0
59.02	0	0	0	0	0	0	0	0	0	0	0	0
59.03	0	0	0	0	0	0	0	0	0	0	0	0
60.00 Clinic	0	0	0	0	0	0	0	0	0	0	0	0
60.01 Gastro-Intestinal Services	0	0	0	0	0	0	0	0	0	0	0	0
60.02 Out-Patient Psychiatry	0	0	0	0	0	0	0	0	0	0	0	0
60.03 Clinic-USF/OCC Med Clinic	0	0	0	0	0	0	0	0	0	0	0	0
60.04 Pros Clinic	0	0	0	0	0	0	0	0	0	0	0	0
60.05 Melanoma Center	0	0	0	0	0	0	0	0	0	0	0	0
61.00 Emergency	0	265,873	68,539	131,586	0	79,666	0	495,858	42,353	9,025	230,756	0
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
69.00 CORF	0	296,504	6,019	146,746	0	10,766	0	0	363	151	13,685	0
86.00	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	71,620	0	35,446	138,854	2,153	0	0	8	0	0	0
97.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
98.00 Physicians' Private Office	0	0	0	0	0	0	0	0	0	0	0	0
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
99.01 Satellite Clinic - Airport	0	0	0	0	0	0	0	0	0	0	0	0
99.02 HIV Services	0	0	0	0	0	0	0	0	0	0	0	0
99.03 Women Service Line	0	0	0	0	0	0	0	0	0	0	0	0
99.04 Community Health Education	0	0	0	0	0	0	0	0	0	0	0	0
99.05 Lifetime	0	0	0	0	0	0	0	0	0	0	0	0
99.06 Public Relations	0	0	0	0	0	0	0	0	0	0	0	0
100.00 Adult Day Health Care	0	0	0	0	0	0	0	0	0	0	0	0
100.01 Foundation	0	0	0	0	0	0	0	0	0	0	0	0
100.02 Guest Room	0	0	0	0	0	0	0	0	0	0	0	0
100.03 Other Nonreimbursable Cost Ctr	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	2,473,671	416,436	1,205,381	1,175,484	693,308	0	3,240,788	1,162,815	2,073,643	2,353,714	0













STATE OF CALIFORNIA

Provider Name:  
SAN LEANDRO HOSPITAL

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

SCHEDULE 9.1

Fiscal Period Ended:  
DECEMBER 31, 2008

	EMP BENE (GROSS SALARIES)	6.01	6.02	6.03	6.04	6.05	6.06	6.07	6.08	ADM & GEN (ACCUM COST)	MAINT & REPAIRS (SQ FT)	
<b>ANCILLARY COST CENTERS</b>												
37.00	Operating Room									5,070,871		
38.00	Recovery Room	2,392,851								964,028		
39.00	Delivery Room and Labor Room	717,953								0		
40.00	Anesthesiology									0		
41.00	Radiology - Diagnostic	2,181,060								3,313,881	7.00	
41.01										0		
41.02										0		
42.00	Radiology - Therapeutic									0		
43.00	Radioisotope									0		
44.00	Laboratory	1,724,077								3,094,363		
44.01	Pathological Lab									0		
46.00	Whole Blood									0		
47.00	Blood Storing and Processing									649,550		
48.00	Intravenous Therapy									0		
49.00	Respiratory Therapy	1,010,567								1,569,555		
50.00	Physical Therapy	777,280								1,561,743		
51.00	Occupational Therapy									0		
52.00	Speech Pathology									0		
53.00	Electrocardiology	356,424								537,906		
54.00	Electroencephalography	40,272								51,598		
55.00	Medical Supplies Charged to Patients									2,397,779		
56.00	Drugs Charged to Patients									1,662,365		
57.00	Renal Dialysis									653,277		
58.00	ASC (Non-Distinct Part)									0		
59.00	Ultra Sound	248,264								461,319		
59.01										0		
59.02										0		
59.03										0		
60.00	Clinic									0		
60.01	Gastro-Intestinal Services									0		
60.02	Out-Patient Psychiatry									0		
60.03	Clinic-USF/OCC Med Clinic									0		
60.04	Pros Clinic									0		
60.05	Melanoma Center									0		
61.00	Emergency	4,200,148								5,811,807		
62.00	Observation Beds									0		
69.00	CORF	383,817								1,039,659		
86.00										0		
<b>NONREIMBURSABLE COST CENTERS</b>												
96.00	Gift, Flower, Coffee Shop and Canteen	68,559								310,713		
97.00	Research									0		
98.00	Physicians' Private Office									0		
99.00	Nonpaid Workers									0		
99.01	Satellite Clinic - Airport									0		
99.02	HIV Services									0		
99.03	Women Service Line									0		
99.04	Community Health Education									0		
99.05	Lifetime									0		
99.06	Public Relations									0		
100.00	Adult Day Health Care									0		
100.01	Foundation									0		
100.02	Guest Room									0		
100.03	Other Nonreimbursable Cost Ctr									0		
	TOTAL	39,018,864	0	0	0	0	0	0	0	60,757,672	0	
	COST TO BE ALLOCATED	486,404	0	0	0	0	0	0	0	12,037,375	0	
	UNIT COST MULTIPLIER - SCH 8	0.012466	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.198121	0.000000	



STATE OF CALIFORNIA

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

SCHEDULE 9.2

Provider Name:  
SAN LEANDRO HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 2008

	OPER PLANT (SQ FT)	LAUNDRY & LINEN (LB LNDRY)	HOUSE-KEEPING (SQ FT)	DIETARY (MEALS SERVED)	CAFETERIA (TOTAL FTES)	MAINT OF PERSONNEL (# HOUSED)	NURSING ADMIN (NURSE HR)	CENT SERV & SUPPLY (CST REQ)	PHARMACY (COSTS REQUIS)	MED REC (GROSS REVENUE)	SOC SERV (TIME SPENT)	STAT
	8.00	9.00	10.00	11.00	12.00	13.00	14.00	15.00	16.00	17.00	18.00	19.00
<b>ANCILLARY COST CENTERS</b>												
37.00	5,911	54,548	5,911	2,196	21	21	15	3,726,019	92,489	36,914,610		
38.00	1,225		1,225		5	5	5	43,742	12,727	10,938,055		
39.00												
40.00												
41.00	6,182	19,584	6,182		21	21	1	126,675	46,600	41,179,368		
41.01												
41.02												
42.00												
43.00												
44.00	3,041		3,041		18	18		93,495	39,258	32,382,612		
44.01												
46.00	140		140					9,450		2,135,072		
47.00												
48.00												
49.00	1,063		1,063		10	10		162,355	52	19,217,606		
50.00	11,136	658	11,136		9	9	1	15,028	38,035	3,017,960		
51.00												
52.00												
53.00	2,491	3,073	2,491		4	4		11,075	267	11,820,932		
54.00	80		80					189		485,685		
55.00								226,554		15,409,154		
56.00	675	4,593	675					27,539	1,549,187	27,295,014		
57.00									5,817	2,183,641		
58.00												
59.00	277		277		1	1		3,961		4,585,479		
59.01												
59.02												
59.03												
60.00												
60.01												
60.02												
60.03												
60.04												
60.05												
61.00	9,600	89,219	9,600		37	37	28	191,525	7,885	30,691,156		
62.00												
69.00	10,706	7,835	10,706		5	5		1,642	132	1,820,156		
86.00												
<b>NONREIMBURSABLE COST CENTERS</b>												
96.00	2,586		2,586	7,377	1	1		34				
97.00												
98.00												
99.00												
99.01												
99.02												
99.03												
99.04												
99.05												
99.06												
100.00												
100.01												
100.02												
100.03												
TOTAL	89,318	542,087	87,940	62,451	322	0	183	5,258,436	1,811,759	313,050,005	0	0
COST TO BE ALLOCATED	2,473,671	416,436	1,205,381	1,175,484	693,308	0	3,240,788	1,162,815	2,073,643	2,353,714	0	0
UNIT COST MULTIPLIER - SCH 8	27.695098	0.768209	13.706860	18.822504	2153.129752	0.000000	17709.222761	0.221133	1.144547	0.007519	0.000000	0.000000

Provider Name:  
SAN LEANDRO HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 2008

	STAT	STAT	NONPHY ANESTH (ASG TIME)	NURSE SCHOOL (ASG TIME)	I&R-SAL & FRINGES (ASG TIME)	I&R-PRG COST (ASG TIME)	PARAMED EDUCAT (ASG TIME)
	19.02	19.03	21.00	21.01	22.00	23.00	24.00
<b>GENERAL SERVICE COST CENTERS</b>							
1.00							
2.00							
3.00							
4.00							
4.01							
4.02							
4.03							
4.04							
4.05							
4.06							
4.07							
4.08							
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27.00							
28.00							
29.00							
31.00							
31.01							
32.00							
33.00							
34.00							
35.00							
36.00							
36.01							
36.02							





## TRIAL BALANCE OF EXPENSES

Provider Name:  
SAN LEANDRO HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 2008

		REPORTED	ADJUSTMENTS (From Sch 10A)	AMENDED
	<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	595,384	(43,234)	552,150
4.00	New Capital Related Costs - Movable Equipment	1,860,594	(182,972)	1,677,622
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	466,663	0	466,663
6.01	Nonpatient 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	11,975,869	(336,386)	11,639,483
7.00	Maintenance and Repairs		0	0
8.00	Operation of Plant	1,872,179	0	1,872,179
9.00	Laundry and Linen Service	324,173	0	324,173
10.00	Housekeeping	963,298	0	963,298
11.00	Dietary	843,525	0	843,525
12.00	Cafeteria	482,236	0	482,236
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	2,539,907	0	2,539,907
15.00	Central Services and Supply	804,747	0	804,747
16.00	Pharmacy	1,627,205	0	1,627,205
17.00	Medical Records and Library	1,677,339	0	1,677,339
18.00	Social Service		0	0
19.00			0	0
19.02			0	0
19.03			0	0
21.00	Nursing School		0	0
21.01	Clinical Pastoral Education		0	0
22.00	Intern and Res Service - Salary and Fringes		0	0
23.00	Intern and Res - Other Program		0	0
24.00	Paramedical Ed Program		0	0
	<b>INPATIENT ROUTINE COST CENTERS</b>			
25.00	Adults and Pediatrics (Gen Routine)	14,435,869	0	14,435,869
26.00	Intensive Care Unit	4,942,389	0	4,942,389
27.00	Coronary Care Unit		0	0
28.00	Neonatal Intensive Care Unit		0	0
29.00	Surgical Intensive Care		0	0
31.00	Subprovider		0	0
31.01	Subprovider 2 Psych		0	0
32.00			0	0
33.00	Nursery		0	0
34.00	Medicare Certified Nursing Facility	28	0	28
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, 2008

		REPORTED	ADJUSTMENTS (From Sch 10A)	AMENDED
	<b>ANCILLARY COST CENTERS</b>			
37.00	Operating Room	\$ 4,930,227	\$ 0	\$ 4,930,227
38.00	Recovery Room	932,113	0	932,113
39.00	Delivery Room and Labor Room		0	0
40.00	Anesthesiology		0	0
41.00	Radiology - Diagnostic	3,170,797	0	3,170,797
41.01			0	0
41.02			0	0
42.00	Radiology - Therapeutic		0	0
43.00	Radioisotope		0	0
44.00	Laboratory	3,015,861	0	3,015,861
44.01	Pathological Lab		0	0
46.00	Whole Blood		0	0
47.00	Blood Storing and Processing	646,925	0	646,925
48.00	Intravenous Therapy		0	0
49.00	Respiratory Therapy	1,537,029	0	1,537,029
50.00	Physical Therapy	1,348,103	0	1,348,103
51.00	Occupational Therapy		0	0
52.00	Speech Pathology		0	0
53.00	Electrocardiology	486,764	0	486,764
54.00	Electroencephalography	49,596	0	49,596
55.00	Medical Supplies Charged to Patients	2,397,779	0	2,397,779
56.00	Drugs Charged to Patients	1,662,365	0	1,662,365
57.00	Renal Dialysis	640,623	0	640,623
58.00	ASC (Non-Distinct Part)		0	0
59.00	Ultra Sound	453,031	0	453,031
59.01			0	0
59.02			0	0
59.03			0	0
60.00	Clinic		0	0
60.01	Gastro-Intestinal Serviceis		0	0
60.02	Out-Patient Psychiatry		0	0
60.03	Clinic-USF/OCC Med Clinic		0	0
60.04	Pros Clinic		0	0
60.05	Melanoma Center		0	0
61.00	Emergency	5,579,476	0	5,579,476
62.00	Observation Beds		0	0
69.00	CORF	834,167	0	834,167
86.00			0	0
	<b>SUBTOTAL</b>	\$ 73,096,261	\$ (562,592)	\$ 72,533,669
	<b>NONREIMBURSABLE COST CENTERS</b>			
96.00	Gift, Flower, Coffee Shop and Canteen	261,378	0	261,378
97.00	Research		0	0
98.00	Physicians' Private Office		0	0
99.00	Nonpaid Workers		0	0
99.01	Satelite Clinic - Airport		0	0
99.02	HIV Serviceis		0	0
99.03	Women Service Line		0	0
99.04	Community Health Education		0	0
99.05	Lifetime		0	0
99.06	Public Relations		0	0
100.00	Adult Day Health Care		0	0
100.01	Foundation		0	0
100.02	Guest Room		0	0
100.03	Other Nonreimbursable Cost Ctr		0	0
100.99	<b>SUBTOTAL</b>	\$ 261,378	\$ 0	\$ 261,378
101	<b>TOTAL</b>	\$ 73,357,639	\$ (562,592)	\$ 72,795,047

(To Schedule 8)





Provider Name:

SAN LEANDRO HOSPITAL

Fiscal Period Ended:

DECEMBER 31, 2008

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GENERAL SERVICE COST CENTER

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

- 5.00 Employee Benefits
- 6.01 Nonpatient Telephones
- 6.02 Data Processing
- 6.03 Purchasing/Receiving
- 6.04 Patient Admitting
- 6.05 Patient Business Office
- 6.06
- 6.07
- 6.08
- 6.00 Administrative and General
- 7.00 Maintenance and Repairs
- 8.00 Operation of Plant
- 9.00 Laundry and Linen Service
- 10.00 Housekeeping
- 11.00 Dietary
- 12.00 Cafeteria
- 13.00 Maintenance of Personnel
- 14.00 Nursing Administration
- 15.00 Central Services and Supply
- 16.00 Pharmacy
- 17.00 Medical Records and Library
- 18.00 Social Service
- 19.00
- 19.02
- 19.03
- 21.00 Nursing School
- 21.01 Clinical Pastoral Education
- 22.00 Intern and Res Service - Salary and Fringes
- 23.00 Intern and Res - Other Program
- 24.00 Paramedical Ed Program

INPATIENT ROUTINE COST CENTERS

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



<b>Provider Name</b> SAN LEANDRO HOSPITAL		<b>Fiscal Period</b> JANUARY 1, 2008 THROUGH DECEMBER 31, 2008		<b>Provider Numbers</b> ZZR00264I		<b>Adjustments</b> 11	
Report References							
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)
			Part	Title	Line		

**Explanation of Audit Adjustments**  
MEMORANDUM ADJUSTMENT

1  
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. Welfare and Institutions Code, Section 14105.245



Provider Name		Fiscal Period		Provider Numbers		Adjustments		
SAN LEANDRO HOSPITAL		JANUARY 1, 2008 THROUGH DECEMBER 31, 2008		ZZR00264I		11		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Amended
			Part	Title	Line			
<b>ADJUSTMENTS TO REPORTED COSTS</b>								
2	10A	A	3.00	7	New Capital Related Costs - Building and Fixtures	\$595,384	(\$43,234)	\$552,150
	10A	A	4.00	7	New Capital Related Costs - Movable Equipment	1,860,594	(182,972)	1,677,622
	10A	A	6.00	7	Administrative and General	11,975,869	270,590	12,246,459 *
To adjust reported home office cost expense to agree with the audited home office cost report. CMS Pub. 15-1, Sections 2150.2 and 2304								
3	10A	A	6.00	7	Administrative and General	* \$12,246,459	(\$140,004)	\$12,106,455 *
To eliminate the emergency room physician fees the provider failed to include as remuneration and then eliminate as professional component on Worksheet A-8-2. CMS Pub. 15-1, Sections 2182.3C, 2300, and 2302.1								
4	10A	A	6.00	7	Administrative and General	* \$12,106,455	(\$466,972)	\$11,639,483
To eliminate the hospitalist physician fees that the provider failed to include as remuneration and then eliminate as professional component on Worksheet A-8-2. CMS Pub. 15-1, Sections 2182.3C, 2182.6, 2109, 2300, and 2302.1								

\*Balance carried forward from prior/to subsequent adjustments

Provider Name		Fiscal Period		Provider Numbers		Adjustments			
SAN LEANDRO HOSPITAL		JANUARY 1, 2008 THROUGH DECEMBER 31, 2008		ZZR00264I		11			
Report References									
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Amended	
			Part	Title	Line				Col.
<b>ADJUSTMENT TO REPORTED STATISTICS</b>									
5	9	B-1		37.00	17	Operating Room (Gross Revenue)	48,069,545	(11,154,935)	36,914,610
	9	B-1		41.00	17	Radiology - Diagnostic	43,382,029	(2,202,661)	41,179,368
	9	B-1		53.00	17	Electrocardiology	9,618,271	2,202,661	11,820,932
	9	B-1		55.00	17	Medical Supplies Charged to Patients	4,254,219	11,154,935	15,409,154
	9	B-1		69.00	17	CORF	0	1,820,156	1,820,156
	9	B-1		17.00	17	Total - Gross Revenue	311,229,849	1,820,156	313,050,005
To adjust gross revenue statistics to agree with the provider's trial balance and the reported revenue on Worksheet C.									
CMS Pub. 15-1, Sections 2304 and 2306									

Provider Name		Fiscal Period		Provider Numbers		Adjustments				
SAN LEANDRO HOSPITAL		JANUARY 1, 2008 THROUGH DECEMBER 31, 2008		ZZR00264I		11				
Report References										
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Amended		
			Part	Title	Line				Col.	
6	4	D-1	I	XIX	1,2,4	1	16,513	974	17,487	
<p style="text-align: center;"><b>ADJUSTMENT TO REPORTED PATIENT DAYS</b></p> <p>Adults and Pediatric Days - Total                      To include the outpatient Telemetry stay as part of Adults and Pediatrics.                      CMS Pub. 15-2, Section 2806</p>										



