

**REPORT  
ON THE  
COST REPORT REVIEW**

**SAN JOAQUIN COMMUNITY HOSPITAL  
BAKERSFIELD, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1538157508**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2011**

**Audits Section—Fresno  
Financial Audits Branch  
Audits and Investigations  
Department of Health Care Services**

**Section Chief: Michael Harrold  
Audit Supervisor: Kristina Nacino  
Auditor: Wen Li**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

April 16, 2014

June Francis  
Senior Accountant  
San Joaquin Community Hospital  
2615 Chester Avenue  
Bakersfield, CA 93303-2615

SAN JOAQUIN COMMUNITY HOSPITAL  
NATIONAL PROVIDER IDENTIFIER (NPI) 1538157508  
FISCAL PERIOD ENDED DECEMBER 31, 2011

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 \$1,033,986 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 Reimbursement Settlement (NONCONTRACT Schedules)
3. Audit Adjustments Schedule

The audited settlement will be incorporated into a Statement of Account Status, which may reflect tentative retroactive adjustment determinations, payments from the provider, and other financial transactions initiated by the Department. The Statement of Account Status will be forwarded to the provider by the State's fiscal intermediary. Instructions regarding payment will be included with the Statement of Account Status.

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

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

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—Fresno at (559) 446-2458.

Original Signed by

Michael A. Harrold, Chief  
Audits Section—Fresno  
Financial Audits Branch

Certified

**SUMMARY OF FINDINGS**

**Provider Name:**  
**SAN JOAQUIN COMMUNITY HOSPITAL**

**Fiscal Period Ended:**  
**DECEMBER 31, 2011**

		SETTLEMENT	COST
<b>1. Medi-Cal Noncontract Settlement (SCHEDULE 1)</b> <b>Provider NPI: 1538157508</b>	Reported	\$ 1,249,830	
	Net Change	\$ (2,283,816)	
	Audited Amount Due Provider (State)	\$ (1,033,986)	
<b>2. Subprovider I (SCHEDULE 1-1)</b> <b>Provider NPI:</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>3. Subprovider II (SCHEDULE 1-2)</b> <b>Provider NPI:</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>4. Medi-Cal Contract Cost (CONTRACT SCH 1)</b> <b>Provider NPI:</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> <b>Provider NPI:</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> <b>Provider NPI:</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> <b>Provider NPI:</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</b> <b>Due Provider (State) - (Lines 1 through 7)</b>		\$ (1,033,986)	
<b>9. Total Medi-Cal Cost</b>			\$ 0

**SUMMARY OF FINDINGS**

**Provider Name:**  
**SAN JOAQUIN COMMUNITY HOSPITAL**

**Fiscal Period Ended:**  
**DECEMBER 31, 2011**

		SETTLEMENT	COST
<b>10. Subacute (SUBACUTE SCH 1-1)</b> <b>Provider NPI:</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 NPI:</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 NPI:</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 NPI:</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>14. County Medical Services Program (CMSP SCH 1)</b> <b>Provider NPI:</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>15. Transitional Care (TC SCH 1)</b> <b>Provider NPI:</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>		\$ (1,033,986)	

## COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:  
SAN JOAQUIN COMMUNITY HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 2011

Provider NPI:  
1538157508

		REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)		\$ 17,751,610	\$ 16,667,642
2. Excess Reasonable Cost Over Charges (Schedule 2)		\$ 0	\$ 0
3. Medi-Cal Inpatient Hospital Based Physician Services		\$ 0	N/A
4.	\$	\$ 0	0
5. TOTAL COST-Reimbursable to Provider (Lines 1 through 4)		\$ 17,751,610	\$ 16,667,642
6. Interim Payments (Adj 34)		\$ (16,501,780)	\$ (17,701,157)
7. Balance Due Provider (State)		\$ 1,249,830	\$ (1,033,515)
8. Medi-Cal Credit Balances (Adj 35)		\$ 0	\$ (471)
9.	\$	\$ 0	0
10.	\$	0	0
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)		\$ 1,249,830	\$ (1,033,986)
		(To Summary of Findings)	

COMPUTATION OF LESSER OF  
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:  
SAN JOAQUIN COMMUNITY HOSPITALFiscal Period Ended:  
DECEMBER 31, 2011Provider NPI:  
1538157508

REPORTED

AUDITED

## REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3) \$ 18,253,850 \$ 17,306,554

## CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj 33) \$ 30,616,623 \$ 33,517,1843. Inpatient Ancillary Service Charges (Adj 33) \$ 62,445,793 \$ 58,669,9224. Total Charges - Medi-Cal Inpatient Services \$ 93,062,416 \$ 92,187,1065. Excess of Customary Charges Over Reasonable Cost  
(Line 4 minus Line 1) \* \$ 74,808,566 \$ 74,880,5526. 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 JOAQUIN COMMUNITY HOSPITALFiscal Period Ended:  
DECEMBER 31, 2011Provider NPI:  
1538157508

	REPORTED	AUDITED
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ 8,680,336	\$ 8,069,460
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ 9,573,514	\$ 9,237,094
3. Medi-Cal Inpatient Hospital Based Physician for Intern and Resident Services (Sch )	\$ 0	\$ 0
4. \$ \$	0	0
5. \$ \$	0	0
6. SUBTOTAL (Sum of Lines 1 through 5)	\$ 18,253,850	\$ 17,306,554
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	\$ (See Schedule 1)	\$ 0
8. SUBTOTAL	\$ 18,253,850	\$ 17,306,554 (To Schedule 2)
9. Medi-Cal Deductible (Adj )	\$ 0	\$ 0
10. Medi-Cal Coinsurance (Adj 34)	\$ (502,240)	\$ (638,912)
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ 17,751,610	\$ 16,667,642 (To Schedule 1)

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:  
SAN JOAQUIN COMMUNITY HOSPITALFiscal Period Ended:  
DECEMBER 31, 2011Provider NPI:  
1538157508

## GENERAL SERVICE UNIT NET OF SWING-BED COSTS

## INPATIENT DAYS

	REPORTED	AUDITED
1. Total Inpatient Days (include private & swing-bed) (Adj 29-30)	67,985	66,267
2. Inpatient Days (include private, exclude swing-bed) (Adj 29-30)	67,985	66,267
3. Private Room Days (exclude swing-bed private room) (Adj )	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj 29-30)	67,985	66,267
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 31)	7,395	7,916

## 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 30, Col 27)	\$ 66,246,381	\$ 57,237,742
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)	\$ 66,246,381	\$ 57,237,742

## PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 288,041,759	\$ 288,041,759
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 288,041,759	\$ 288,041,759
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 ÷ L 28)	\$ 0.229989	\$ 0.198713
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)	\$ 4,236.84	\$ 4,346.68
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)	\$ 66,246,381	\$ 57,237,742

## PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 ÷ L 2)	\$ 974.43	\$ 863.74
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 7,205,910	\$ 6,837,366
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 2,367,604	\$ 2,399,728
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 9,573,514	\$ 9,237,094

( To Schedule 3 )

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:  
SAN JOAQUIN COMMUNITY HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 2011

Provider NPI:  
1538157508

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
<b>NURSERY</b>		
1. Total Inpatient Routine Cost (Sch 8, Line 43, Col 27)	\$ 3,003,579	\$ 2,951,119
2. Total Inpatient Days (Adj 30)	3,378	3,205
3. Average Per Diem Cost	\$ 889.16	\$ 920.79
4. Medi-Cal Inpatient Days (Adj 31)	487	491
5. Cost Applicable to Medi-Cal	\$ 433,021	\$ 452,108
<b>INTENSIVE CARE UNIT</b>		
6. Total Inpatient Routine Cost (Sch 8, Line 31, Col 27)	\$ 16,670,567	\$ 14,773,423
7. Total Inpatient Days (Adj 30)	9,528	9,461
8. Average Per Diem Cost	\$ 1,749.64	\$ 1,561.51
9. Medi-Cal Inpatient Days (Adj 31)	981	1,072
10. Cost Applicable to Medi-Cal	\$ 1,716,397	\$ 1,673,939
<b>NICU</b>		
11. Total Inpatient Routine Cost (Sch 8, Line 32, Col 27)	\$ 5,264,663	\$ 5,162,916
12. Total Inpatient Days (Adj 30)	2,799	2,733
13. Average Per Diem Cost	\$ 1,880.91	\$ 1,889.10
14. Medi-Cal Inpatient Days (Adj 31)	116	123
15. Cost Applicable to Medi-Cal	\$ 218,186	\$ 232,359
<b>BURN INTENSIVE CARE UNIT</b>		
16. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 2,484,703	\$ 2,450,932
17. Total Inpatient Days (Adj 29)	0	949
18. Average Per Diem Cost	\$ 0.00	\$ 2,582.65
19. Medi-Cal Inpatient Days (Adj 31)	0	16
20. Cost Applicable to Medi-Cal	\$ 0	\$ 41,322
<b>SURGICAL INTENSIVE CARE UNIT</b>		
21. Total Inpatient Routine Cost (Sch 8, Line 34, 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>OTHER SPECIAL CARE (SPECIFY)</b>		
26. Total Inpatient Routine Cost (Sch 8, Line 35, 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
<b>ADMINISTRATIVE DAYS</b>		
21. Per Diem Rate (Adj )	\$ 0.00	\$ 0.00
32. Medi-Cal Inpatient Days (Adj )	0	0
33. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>ADMINISTRATIVE DAYS</b>		
21. Per Diem Rate (Adj )	\$ 0.00	\$ 0.00
32. Medi-Cal Inpatient Days (Adj )	0	0
33. Cost Applicable to Medi-Cal	\$ 0	\$ 0
37. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,28,31)	\$ 2,367,604	\$ 2,399,728

(To Schedule 4)

















Provider Name:  
SAN JOAQUIN COMMUNITY HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 2011

TRIAL BALANCE EXPENSES	ALLOC COST 3.09	EMPLOYEE BENEFITS 4.00	ALLOC COST 5.01	ALLOC COST 5.02	ALLOC COST 5.03	ALLOC COST 5.04	ALLOC COST 5.05	ALLOC COST 5.06	ALLOC COST 5.07	ALLOC COST 5.08	ACCUMULATE COST	ADMINIS- TRATIVE & GENERAL 5.00
105.00 Kidney Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
106.00 Heart Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
107.00 Liver Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
108.00 Lung Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
109.00 Pancreas Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
110.00 Intestinal Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
111.00 Islet Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
112.00 Other Organ Acquisition (specify)	0	0	0	0	0	0	0	0	0	0	0	0
113.00 Interest Expense	0	0	0	0	0	0	0	0	0	0	0	0
114.00 Utilization Review-SNF	0	0	0	0	0	0	0	0	0	0	0	0
115.00 Ambulatory Surgical Center (Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
116.00 Hospice	0	0	0	0	0	0	0	0	0	0	0	0
117.00 Other Special Purpose (specify)	0	0	0	0	0	0	0	0	0	0	0	0
190.00 Gift, Flower, Coffee Shop, & Canteen	0	3,179	0	0	0	0	0	0	0	0	1,034,316	136,276
191.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
192.00 Physicians' Private Offices	0	45	0	0	0	0	0	0	0	0	2,290	302
192.01 Public Relations-Nonreimbursable	0	9,864	0	0	0	0	0	0	0	0	2,305,078	303,704
193.01 Community Education-Grants	0	4,879	0	0	0	0	0	0	0	0	460,768	60,708
193.02 Non-Operating Cost Centers	0	0	0	0	0	0	0	0	0	0	792,009	104,350
193.03	0	0	0	0	0	0	0	0	0	0	0	0
193.04	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	<u>2,190,645</u>	0	0	0	0	0	0	0	0	<u>243,206,248</u>	<u>28,313,080</u>





Provider Name:  
SAN JOAQUIN COMMUNITY HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 2011

TRIAL BALANCE EXPENSES	MAINT & REPAIR 6.00	OPERATION OF PLANT 7.00	LAUNDRY & LINEN 8.00	HOUSEKEEP 9.00	DIETARY 10.00	CAFETERIA 11.00	MAINT OF PERSONNEL 12.00	NURSING ADMIN 13.00	CENTRAL SERVICE & SUPPLY 14.00	PHARMACY 15.00	MEDICAL RECORDS & LIBRARY 16.00	SOCIAL SERVICE 17.00
105.00 Kidney Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
106.00 Heart Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
107.00 Liver Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
108.00 Lung Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
109.00 Pancreas Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
110.00 Intestinal Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
111.00 Islet Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
112.00 Other Organ Acquisition (specify)	0	0	0	0	0	0	0	0	0	0	0	0
113.00 Interest Expense	0	0	0	0	0	0	0	0	0	0	0	0
114.00 Utilization Review-SNF	0	0	0	0	0	0	0	0	0	0	0	0
115.00 Ambulatory Surgical Center (Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
116.00 Hospice	0	0	0	0	0	0	0	0	0	0	0	0
117.00 Other Special Purpose (specify)	0	0	0	0	0	0	0	0	0	0	0	0
190.00 Gift, Flower, Coffee Shop, & Canteen	17,664	41,115	0	10,089	0	3,211	0	0	0	0	0	0
191.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
192.00 Physicians' Private Offices	0	0	0	0	0	0	0	0	0	0	0	0
192.01 Public Relations-Nonreimbursable	24,612	57,287	0	0	0	8,567	0	0	89	0	0	0
193.01 Community Education-Grants	19,894	46,307	0	0	0	7,271	0	23,715	612	0	0	0
193.02 Non-Operating Cost Centers	670,498	1,560,689	0	0	142,741	0	0	0	396	0	0	0
193.03	0	0	0	0	0	0	0	0	0	0	0	0
193.04	0	0	0	0	0	0	0	0	0	0	0	0
	0											
TOTAL	<u>9,099,924</u>	<u>9,726,946</u>	<u>1,432,251</u>	<u>3,497,530</u>	<u>3,153,816</u>	<u>1,554,174</u>	<u>0</u>	<u>6,841,004</u>	<u>3,096,983</u>	<u>15,346,756</u>	<u>8,298,037</u>	<u>2,863</u>





Provider Name:  
SAN JOAQUIN COMMUNITY HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 2011

TRIAL BALANCE EXPENSES	OTHER GEN SVC (SPECIFIC) 18.00	NONPHYSICIAN ANESTHETIST 19.00	NURSING SCHOOL 20.00	I & R SVC SAL & BENEFITS 21.00	I&R OTHER PROGRAM COSTS 22.00	PARAMEDICAL EDUCATION PROGRAM 23.00	ALLOC COST 23.01	ALLOC COST 23.02	SUBTOTAL 24.00	POST	TOTAL
										STEP-DOWN ADJUSTMENT 25.00	COST 26.00
105.00 Kidney Acquisition	0	0	0	0	0	0	0	0	0	0	0
106.00 Heart Acquisition	0	0	0	0	0	0	0	0	0	0	0
107.00 Liver Acquisition	0	0	0	0	0	0	0	0	0	0	0
108.00 Lung Acquisition	0	0	0	0	0	0	0	0	0	0	0
109.00 Pancreas Acquisition	0	0	0	0	0	0	0	0	0	0	0
110.00 Intestinal Acquisition	0	0	0	0	0	0	0	0	0	0	0
111.00 Islet Acquisition	0	0	0	0	0	0	0	0	0	0	0
112.00 Other Organ Acquisition (specify)	0	0	0	0	0	0	0	0	0	0	0
113.00 Interest Expense	0	0	0	0	0	0	0	0	0	0	0
114.00 Utilization Review-SNF	0	0	0	0	0	0	0	0	0	0	0
115.00 Ambulatory Surgical Center (Distinct Part)	0	0	0	0	0	0	0	0	0	0	0
116.00 Hospice	0	0	0	0	0	0	0	0	0	0	0
117.00 Other Special Purpose (specify)	0	0	0	0	0	0	0	0	0	0	0
190.00 Gift, Flower, Coffee Shop, & Canteen	0	0	0	0	0	0	0	0	1,242,671	0	1,242,671
191.00 Research	0	0	0	0	0	0	0	0	0	0	0
192.00 Physicians' Private Offices	0	0	0	0	0	0	0	0	2,592	0	2,592
192.01 Public Relations-Nonreimbursable	0	0	0	0	0	0	0	0	2,699,336	0	2,699,336
193.01 Community Education-Grants	0	0	0	0	0	0	0	0	619,277	0	619,277
193.02 Non-Operating Cost Centers	0	0	0	0	0	0	0	0	3,270,683	0	3,270,683
193.03	0	0	0	0	0	0	0	0	0	0	0
193.04	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0	0	0	243,206,248	0	243,206,248











STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:  
SAN JOAQUIN COMMUNITY HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 2011

	EMP BENE (GROSS SALARIES) 4.00 (Adj 21-22)	STAT 5.01 (Adj)	STAT 5.02 (Adj)	STAT 5.03 (Adj)	STAT 5.04 (Adj)	STAT 5.05 (Adj)	STAT 5.06 (Adj)	STAT 5.07 (Adj)	STAT 5.08 (Adj)	RECON- CILIATION	ADM & GEN (ACCUM COST) 5.00	MANT & REPAIRS (SQ FT) 6.00 (Adj 23)
105.00	Kidney Acquisition										0	
106.00	Heart Acquisition										0	
107.00	Liver Acquisition										0	
108.00	Lung Acquisition										0	
109.00	Pancreas Acquisition										0	
110.00	Intestinal Acquisition										0	
111.00	Islet Acquisition										0	
112.00	Other Organ Acquisition (specify)										0	
113.00	Interest Expense										0	
114.00	Utilization Review-SNF										0	
115.00	Ambulatory Surgical Center (Distinct Part)										0	
116.00	Hospice										0	
117.00	Other Special Purpose (specify)										0	
190.00	Gift, Flower, Coffee Shop, & Canteen	162,285									1,034,316	1,172
191.00	Research										0	
192.00	Physicians' Private Offices	2,290									2,290	
192.01	Public Relations-Nonreimbursable	503,533									2,305,078	1,633
193.01	Community Education-Grants	249,056									460,768	1,320
193.02	Non-Operating Cost Centers										792,009	44,488
193.03											0	
193.04											0	
	TOTAL	111,826,241	0	0	0	0	0	0	0		214,893,168	603,786
	COST TO BE ALLOCATED	2,190,645	0	0	0	0	0	0	0		28,313,080	9,099,924
	UNIT COST MULTIPLIER - SCH 8	0.019590	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000		0.131754	15.071440

Provider Name:  
SAN JOAQUIN COMMUNITY HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 2011

	OPER PLANT (SQ FT) (Adj 23)	LAUNDRY & LINEN (LB LNDRY) (Adj 24)	HOUSE-KEEPING (HR OF SERV) (Adj)	DIETARY (MEALS SERVED) (Adj 25)	CAFETERIA (PAID FTE'S) (Adj)	MANT OF PERSONNEL (Adj)	NURSING ADMIN (EMPL STAT) (Adj 27)	CENT SERV & SUPPLY (Adj 26)	PHARMACY (COST REQUIS) (Adj)	MED REC (GROSS REVENUE) (Adj)	SOC SERV (PATIENT DAYS) (Adj)	OTHER SVC (TIME SPENT) (Adj)
	7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	15.00	16.00	17.00	18.00
<b>GENERAL SERVICE COST CENTERS</b>												
1.00	Capital Related Costs-Buildings and Fixtures											
2.00	Capital Related Costs-Movable Equipment											
3.00	Other Capital Related Costs											
3.01												
3.02												
3.03												
3.04												
3.05												
3.06												
3.07												
3.08												
3.09												
4.00	Employee Benefits											
5.01												
5.02												
5.03												
5.04												
5.05												
5.06												
5.07												
5.08												
5.00	Administrative and General											
6.00	Maintenance and Repairs											
7.00	Operation of Plant											
8.00	2,388											
9.00	1,407											
10.00	6,845	17,499	365									
11.00	Cafeteria											
12.00	Maintenance of Personnel											
13.00	4,825											
14.00	16,227	15,443	1,312									
15.00	3,077											
16.00	12,221											
17.00	Social Service											
18.00	Other General Service (specify)											
19.00	Nonphysician Anesthetists											
20.00	Nursing School											
21.00	Intern & Res. Service-Salary & Fringes (Approved)											
22.00	Intern & Res. Other Program Costs (Approved)											
23.00	Paramedical Ed. Program (specify)											
23.01												
23.02												
<b>INPATIENT ROUTINE COST CENTERS</b>												
30.00	81,382	930,043	40,324	290,303	44,863	24,199		1,672,410	225,307,891		66,406	
31.00	14,215	197,507	3,650	11,119	8,977	7,105		868,344	46,879,060		9,528	
31.01	1,261	11,616	3,531	3,183		2,685		184,157	12,965,229		2,799	
33.00	2,608											
34.00	Surgical Intensive Care Unit											
35.00	Other Special Care (specify)											
40.00	Subprovider - IPF											
41.00	Subprovider - IRF											
42.00	Subprovider (specify)											
43.00	1,066	11,750	573	526		526		49,058	2,634,939		3,378	
44.00	Skilled Nursing Facility											
45.00	Nursing Facility											
46.00	Other Long Term Care											
47.00												

Provider Name:  
SAN JOAQUIN COMMUNITY HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 2011

	OPER PLANT (SQ FT) 7.00 (Adj 23)	LAUNDRY & LINEN (LB LNDRY) 8.00 (Adj 24)	HOUSE-KEEPING (HR OF SERV) 9.00 (Adj)	DIETARY (MEALS SERVED) 10.00 (Adj 25)	CAFETERIA (PAID FTE'S) 11.00 (Adj)	MANT OF PERSONNEL 12.00 (Adj)	NURSING ADMIN (EMPL STAT) 13.00 (Adj 27)	CENT SERV & SUPPLY CSTD REQUIS 14.00 (Adj 26)	PHARMACY (COST REQUIS) 15.00 (Adj)	MED REC (GROSS REVENUE) 16.00 (Adj)	SOC SERV (PATIENT DAYS) 17.00 (Adj)	OTHER SVC (TIME SPENT) 18.00 (Adj)
<b>ANCILLARY COST CENTERS</b>												
50.00	Operating Room	30,789	125,610	11,460		12,714	6,326	9,935,354		225,453,823		
51.00	Recovery Room											
52.00	Labor Room and Delivery Room	8,500	114,656	5,824		5,132	5,132	478,714		25,712,131		
53.00	Anesthesiology											
54.00	Radiology-Diagnostic	4,057	47,806	1,523		3,355	282	485,086		31,926,711		
55.00	Radiology-Therapeutic									76,542		
56.00	Radioisotope	858	5,807	621		341		0		5,640,108		
57.00	Computed Tomography (CT) Scan	658				478				48,133,467		
58.00	Magnetic Resonance Imaging (MRI)	525	28,722	307		425		25,474		14,514,570		
59.00	Cardiac Catheterization	8,912	43,749	2,555	99	2,531	1,503	990,062		37,490,407		
60.00	Laboratory	4,668		2,008		7,469		1,959,545		117,054,069		
61.00	PBP Clinical Laboratory Services-Program Only											
62.00	Whole Blood & Packed Red Blood Cells											
63.00	Blood Storing, Processing, & Trans.							2,433,244		2,379,083		
64.00	Intravenous Therapy											
65.00	Respiratory Therapy	835		592		4,047		337,126		29,732,135		
66.00	Physical Therapy	1,030		43		1,049		14,424		4,448,730		
67.00	Occupational Therapy					230		9,788		929,368		
68.00	Speech Pathology					220		1,049		1,417,613		
69.00	Electrocardiology	339						26,411		8,310,234		
70.00	Electroencephalography											
71.00	Medical Supplies Charged to Patients							4,750,327		11,514,372		
72.00	Implantable Devices Charged to Patients							14,731,617		51,531,724		
73.00	Drugs Charged to Patients								7,429,567	193,818,072		
74.00	Renal Dialysis									4,335,385		
75.00	ASC (Non-Distinct Part)											
76.00	Other Ancillary-Ultrasound	39				674		54,441		14,710,223		
76.02	Non-Invasive Cardiology	335				480		8,050		10,011,087		
78.00												
79.00												
80.00												
81.00												
82.00												
83.00												
84.00												
85.00												
86.00												
87.00												
87.01												
88.00	RHC											
89.00	FQHC											
90.00	Clinic	296		646		9,307	315	972,439		43,590,880		
90.01	Diabetic Counseling	2,088				711	89	14,304		561,212		
91.00	Emergency	13,006	216,864	17,520	8,140	10,278	6,424	1,171,583		83,886,165		
92.00	Observation Beds											
<b>NONREIMBURSABLE COST CENTERS</b>												
94.00	Home Program Dialysis											
95.00	Ambulance Services											
96.00	Durable Medical Equipment-Rented											
97.00	Durable Medical Equipment-Sold											
98.00	Other Reimbursable (specify)											
99.00	Outpatient Rehabilitation Provider (specify)											
100.00	Intern-Resident Service (not appvd. tchrg. prgm.)											
101.00	Home Health Agency	4,200				2,355	1,535	49,564		6,066,419		

Provider Name:  
**SAN JOAQUIN COMMUNITY HOSPITAL**

Fiscal Period Ended:  
**DECEMBER 31, 2011**

	OPER PLANT (SQ FT)	LAUNDRY & LINEN (LB LNDRY)	HOUSE-KEEPING (HR OF SERV)	DIETARY (MEALS SERVED)	CAFETERIA (PAID FTE'S)	MANT OF PERSONNEL	NURSING ADMIN (EMPL STAT)	CENT SERV & SUPPLY (CSTD REQUIS)	PHARMACY (COST REQUIS)	MED REC (GROSS REVENUE)	SOC SERV (PATIENT DAYS)	OTHER SVC (TIME SPENT)
	7.00 (Adj 23)	8.00 (Adj 24)	9.00 (Adj)	10.00 (Adj 25)	11.00 (Adj)	12.00 (Adj)	13.00 (Adj 27)	14.00 (Adj 26)	15.00 (Adj)	16.00 (Adj)	17.00 (Adj)	18.00 (Adj)
105.00 Kidney Acquisition												
106.00 Heart Acquisition												
107.00 Liver Acquisition												
108.00 Lung Acquisition												
109.00 Pancreas Acquisition												
110.00 Intestinal Acquisition												
111.00 Islet Acquisition												
112.00 Other Organ Acquisition (specify)												
113.00 Interest Expense												
114.00 Utilization Review-SNF												
115.00 Ambulatory Surgical Center (Distinct Part)												
116.00 Hospice												
117.00 Other Special Purpose (specify)												
190.00 Gift, Flower, Coffee Shop, & Canteen	1,172		283		295							
191.00 Research												
192.00 Physicians' Private Offices												
192.01 Public Relations-Nonreimbursable	1,633				787			1,191				
193.01 Community Education-Grants	1,320				668		205	8,167				
193.02 Non-Operating Cost Centers	44,488			30,597				5,277				
193.03												
193.04												
<b>TOTAL</b>	<b>277,270</b>	<b>1,767,072</b>	<b>98,104</b>	<b>676,030</b>	<b>142,779</b>	<b>0</b>	<b>59,135</b>	<b>41,316,505</b>	<b>7,429,567</b>	<b>1,263,921,228</b>	<b>82,111</b>	<b>0</b>
<b>COST TO BE ALLOCATED</b>	<b>9,726,946</b>	<b>1,432,251</b>	<b>3,497,530</b>	<b>3,153,816</b>	<b>1,554,174</b>	<b>0</b>	<b>6,841,004</b>	<b>3,096,983</b>	<b>15,346,756</b>	<b>8,298,037</b>	<b>2,863</b>	<b>0</b>
<b>UNIT COST MULTIPLIER - SCH 8</b>	<b>35.081133</b>	<b>0.810522</b>	<b>35.651248</b>	<b>4.665201</b>	<b>10.885175</b>	<b>0.000000</b>	<b>115.684520</b>	<b>0.074958</b>	<b>2.065633</b>	<b>0.006565</b>	<b>0.034872</b>	<b>0.000000</b>

Provider Name:  
 SAN JOAQUIN COMMUNITY HOSPITAL

Fiscal Period Ended:  
 DECEMBER 31, 2011

NONPHY- SICIAN ANE	NURSING SCHOOL	I&R SVC&SAL	I&R OTHER PROG (ASG TIME)	PARAMEDICAL ED. PROG (ASG TIME)	STAT	STAT
19.00	20.00	21.00	22.00	23.00	23.01	23.02
(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)

**GENERAL SERVICE COST CENTERS**

- 1.00 Capital Related Costs-Buildings and Fixtures
- 2.00 Capital Related Costs-Movable Equipment
- 3.00 Other Capital Related Costs
- 3.01
- 3.02
- 3.03
- 3.04
- 3.05
- 3.06
- 3.07
- 3.08
- 3.09
- 4.00 Employee Benefits
- 5.01
- 5.02
- 5.03
- 5.04
- 5.05
- 5.06
- 5.07
- 5.08
- 5.00 Administrative and General
- 6.00 Maintenance and Repairs
- 7.00 Operation of Plant
- 8.00 Laundry and Linen Service
- 9.00 Housekeeping
- 10.00 Dietary
- 11.00 Cafeteria
- 12.00 Maintenance of Personnel
- 13.00 Nursing Administration
- 14.00 Central Services and Supply
- 15.00 Pharmacy
- 16.00 Medical Records & Library
- 17.00 Social Service
- 18.00 Other General Service (specify)
- 19.00 Nonphysician Anesthetists
- 20.00 Nursing School
- 21.00 Intern & Res. Service-Salary & Fringes (Approved)
- 22.00 Intern & Res. Other Program Costs (Approved)
- 23.00 Paramedical Ed. Program (specify)
- 23.01
- 23.02

**INPATIENT ROUTINE COST CENTERS**

- 30.00 Adults & Pediatrics (Gen Routine)
- 31.00 Intensive Care Unit
- 31.01 NICU
- 33.00 Burn Intensive Care Unit
- 34.00 Surgical Intensive Care Unit
- 35.00 Other Special Care (specify)
- 40.00 Subprovider - IPF
- 41.00 Subprovider - IRF
- 42.00 Subprovider (specify)
- 43.00 Nursery
- 44.00 Skilled Nursing Facility
- 45.00 Nursing Facility
- 46.00 Other Long Term Care
- 47.00

Provider Name:  
 SAN JOAQUIN COMMUNITY HOSPITAL

Fiscal Period Ended:  
 DECEMBER 31, 2011

NONPHY- SICIAN ANE	NURSING SCHOOL	I&R SVC&SAL	I&R OTHER PROG (ASG TIME)	PARAMEDICAL ED. PROG (ASG TIME)	STAT	STAT
19.00	20.00	21.00	22.00	23.00	23.01	23.02
(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)

**ANCILLARY COST CENTERS**

- 50.00 Operating Room
- 51.00 Recovery Room
- 52.00 Labor Room and Delivery Room
- 53.00 Anesthesiology
- 54.00 Radiology-Diagnostic
- 55.00 Radiology-Therapeutic
- 56.00 Radioisotope
- 57.00 Computed Tomography (CT) Scan
- 58.00 Magnetic Resonance Imaging (MRI)
- 59.00 Cardiac Catheterization
- 60.00 Laboratory
- 61.00 PBP Clinical Laboratory Services-Program Only
- 62.00 Whole Blood & Packed Red Blood Cells
- 63.00 Blood Storing, Processing, & Trans.
- 64.00 Intravenous Therapy
- 65.00 Respiratory Therapy
- 66.00 Physical Therapy
- 67.00 Occupational Therapy
- 68.00 Speech Pathology
- 69.00 Electrocardiology
- 70.00 Electroencephalography
- 71.00 Medical Supplies Charged to Patients
- 72.00 Implantable Devices Charged to Patients
- 73.00 Drugs Charged to Patients
- 74.00 Renal Dialysis
- 75.00 ASC (Non-Distinct Part)
- 76.00 Other Ancillary-Ultrasound
- 76.02 Non-Invasive Cardiology
- 78.00
- 79.00
- 80.00
- 81.00
- 82.00
- 83.00
- 84.00
- 85.00
- 86.00
- 87.00
- 87.01
- 88.00 RHC
- 89.00 FQHC
- 90.00 Clinic
- 90.01 Diabetic Counseling
- 91.00 Emergency
- 92.00 Observation Beds

**NONREIMBURSABLE COST CENTERS**

- 94.00 Home Program Dialysis
- 95.00 Ambulance Services
- 96.00 Durable Medical Equipment-Rented
- 97.00 Durable Medical Equipment-Sold
- 98.00 Other Reimbursable (specify)
- 99.00 Outpatient Rehabilitation Provider (specify)
- 100.00 Intern-Resident Service (not appvd. tchnng. prgm.)
- 101.00 Home Health Agency



## TRIAL BALANCE OF EXPENSES

Provider Name:  
SAN JOAQUIN COMMUNITY HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 2011

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	<b>GENERAL SERVICE COST CENTERS</b>			
1.00	Capital Related Costs-Buildings and Fixtures	\$ 4,112,701	\$ (17,135)	\$ 4,095,566
2.00	Capital Related Costs-Movable Equipment	10,052,558	17,139	10,069,697
3.00	Other Capital Related Costs		0	0
3.01			0	0
3.02			0	0
3.03			0	0
3.04			0	0
3.05			0	0
3.06			0	0
3.07			0	0
3.08			0	0
3.09			0	0
4.00	Employee Benefits	2,432,369	(252,553)	2,179,816
5.01			0	0
5.02			0	0
5.03			0	0
5.04			0	0
5.05			0	0
5.06			0	0
5.07			0	0
5.08			0	0
5.00	Administrative and General	33,133,583	(5,797,180)	27,336,403
6.00	Maintenance and Repairs	5,419,719	(175,372)	5,244,347
7.00	Operation of Plant	2,718,111	0	2,718,111
8.00	Laundry and Linen Service	1,147,406	(5,256)	1,142,150
9.00	Housekeeping	3,074,759	(61,649)	3,013,110
10.00	Dietary	2,766,474	(462,698)	2,303,776
11.00	Cafeteria		0	0
12.00	Maintenance of Personnel		0	0
13.00	Nursing Administration	5,803,435	(157,227)	5,646,208
14.00	Central Services and Supply	1,415,527	(209,202)	1,206,325
15.00	Pharmacy	13,334,274	(376,058)	12,958,216
16.00	Medical Records & Library	6,903,982	(538,439)	6,365,543
17.00	Social Service	2,530	0	2,530
18.00	Other General Service (specify)		0	0
19.00	Nonphysician Anesthetists		0	0
20.00	Nursing School		0	0
21.00	Intern & Res. Service-Salary & Fringes (Approved)		0	0
22.00	Intern & Res. Other Program Costs (Approved)		0	0
23.00	Paramedical Ed. Program (specify)		0	0
23.01			0	0
23.02			0	0
	<b>INPATIENT ROUTINE COST CENTERS</b>			
30.00	Adults & Pediatrics (Gen Routine)	42,483,091	(4,507,676)	37,975,415
31.00	Intensive Care Unit	11,620,070	(1,067,081)	10,552,989
31.01	NICU	3,839,943	(12,484)	3,827,459
33.00	Burn Intensive Care Unit	1,830,374	(121,092)	1,709,282
34.00	Surgical Intensive Care Unit		0	0
35.00	Other Special Care (specify)		0	0
40.00	Subprovider - IPF		0	0
41.00	Subprovider - IRF		0	0
42.00	Subprovider (specify)		0	0
43.00	Nursery	2,441,998	0	2,441,998
44.00	Skilled Nursing Facility		0	0
45.00	Nursing Facility		0	0
46.00	Other Long Term Care		0	0
47.00			0	0



## TRIAL BALANCE OF EXPENSES

Provider Name:  
SAN JOAQUIN COMMUNITY HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 2011

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
98.00	Other Reimbursable (specify)		0	0
99.00	Outpatient Rehabilitation Provider (specify)		0	0
100.00	Intern-Resident Service (not appvd. tchnng. prgm.)		0	0
101.00	Home Health Agency	2,873,575	(202,002)	2,671,573
105.00	Kidney Acquisition		0	0
106.00	Heart Acquisition		0	0
107.00	Liver Acquisition		0	0
108.00	Lung Acquisition		0	0
109.00	Pancreas Acquisition		0	0
110.00	Intestinal Acquisition		0	0
111.00	Islet Acquisition		0	0
112.00	Other Organ Acquisition (specify)		0	0
113.00	Interest Expense		0	0
114.00	Utilization Review-SNF		0	0
115.00	Ambulatory Surgical Center (Distinct Part)		0	0
116.00	Hospice		0	0
117.00	Other Special Purpose (specify)		0	0
190.00	Gift, Flower, Coffee Shop, & Canteen	763,621	256,082	1,019,703
191.00	Research		0	0
192.00	Physicians' Private Offices	1,376	869	2,245
192.01	Public Relations-Nonreimbursable	1,449,613	835,103	2,284,716
193.01	Community Education-Grants	505,510	(123,486)	382,024
193.02	Non-Operating Cost Centers	506,026	0	506,026
193.03			0	0
193.04			0	0
	<b>SUBTOTAL</b>	<b>\$ 6,099,721</b>	<b>\$ 766,566</b>	<b>\$ 6,866,287</b>
200	<b>TOTAL</b>	<b>\$ 260,705,750</b>	<b>\$ (17,499,502)</b>	<b>\$ 243,206,248</b>

(To Schedule 8)



Provider Name:  
SAN JOAQUIN COMMUNITY HOSPITAL

Page 1  
Fiscal Period Ended:  
DECEMBER 31, 2011

	TOTAL ADJ (Page 1 & 2)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9	AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ 13
<b>ANCILLARY COST CENTERS</b>													
50.00 Operating Room	(1,776,218)							(695,532)				(1,080,686)	
51.00 Recovery Room	0												
52.00 Labor Room and Delivery Room	0												
53.00 Anesthesiology	695,532							695,532					
54.00 Radiology-Diagnostic	(282,818)											(282,818)	
55.00 Radiology-Therapeutic	(370)											(370)	
56.00 Radioisotope	(27,842)											(27,842)	
57.00 Computed Tomography (CT) Scan	(39,111)											(39,111)	
58.00 Magnetic Resonance Imaging (MRI)	(35,520)											(35,520)	
59.00 Cardiac Catheterization	(213,368)											(213,368)	
60.00 Laboratory	(630,299)											(630,299)	
61.00 PBP Clinical Laboratory Services-Program Only	0												
62.00 Whole Blood & Packed Red Blood Cells	0												
63.00 Blood Storing, Processing, & Trans.	0												
64.00 Intravenous Therapy	0												
65.00 Respiratory Therapy	(342,424)											(342,424)	
66.00 Physical Therapy	(88,641)											(88,641)	
67.00 Occupational Therapy	(19,447)											(19,447)	
68.00 Speech Pathology	(17,976)											(17,976)	
69.00 Electrocardiology	0												
70.00 Electroencephalography	0												
71.00 Medical Supplies Charged to Patients	0												
72.00 Implantable Devices Charged to Patients	0												
73.00 Drugs Charged to Patients	0												
74.00 Renal Dialysis	55,453									55,453			
75.00 ASC (Non-Distinct Part)	0												
76.00 Other Ancillary-Ultrasound	(56,306)											(56,306)	
76.02 Non-Invasive Cardiology	(41,387)											(41,387)	
78.00	0												
79.00	0												
80.00	0												
81.00	0												
82.00	0												
83.00	0												
84.00	0												
85.00	0												
86.00	0												
87.00	0												
87.01	0												
88.00 RHC	0												
89.00 FQHC	0												
90.00 Clinic	(811,827)											(811,827)	
90.01 Diabetic Counseling	(39,601)											(39,601)	
91.00 Emergency	(849,935)											(849,935)	
92.00 Observation Beds	0												
	0												
	0												
	0												
	0												
	0												
	0												
	0												
<b>NONREIMBURSABLE COST CENTERS</b>													
94.00 Home Program Dialysis	0												
95.00 Ambulance Services	0												
96.00 Durable Medical Equipment-Rented	0												
97.00 Durable Medical Equipment-Sold	0												
98.00 Other Reimbursable (specify)	0												
99.00 Outpatient Rehabilitation Provider (specify)	0												
100.00 Intern-Resident Service (not appvd. tchg. prgm.)	0												
101.00 Home Health Agency	(202,002)											(200,834)	

Provider Name:  
SAN JOAQUIN COMMUNITY HOSPITAL

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Fiscal Period Ended:  
DECEMBER 31, 2011

	TOTAL ADJ (Page 1 & 2)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9	AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ 13
105.00 Kidney Acquisition	0												
106.00 Heart Acquisition	0												
107.00 Liver Acquisition	0												
108.00 Lung Acquisition	0												
109.00 Pancreas Acquisition	0												
110.00 Intestinal Acquisition	0												
111.00 Islet Acquisition	0												
112.00 Other Organ Acquisition (specify)	0												
113.00 Interest Expense	0												
114.00 Utilization Review-SNF	0												
115.00 Ambulatory Surgical Center (Distinct Part)	0												
116.00 Hospice	0												
117.00 Other Special Purpose (specify)	0												
190.00 Gift, Flower, Coffee Shop, & Canteen	256,082	269,699										(13,617)	
191.00 Research	0												
192.00 Physicians' Private Offices	869											869	
192.01 Public Relations-Nonreimbursable	835,103		22,133	134,732					708,416			(30,178)	
193.01 Community Education-Grants	(123,486)				(48,190)						(18,000)	(57,296)	
193.02 Non-Operating Cost Centers	0												
193.03	0												
193.04	0												
200.00 TOTAL	<u>(\$17,499,502)</u>	<u>0</u>	<u>0</u>	<u>(14,232,820)</u>	<u>(102,135)</u>								

(To Sch 10)







Provider Name							Fiscal Period			Provider NPI		Adjustments
SAN JOAQUIN COMMUNITY HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1538157508		35
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>MEMORANDUM ADJUSTMENT</u>												
1	5	C	I	92.00	1,3,4	Observation Beds To correct the provider's reporting error. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$1,538,625	(\$1,538,625)	\$0			

Provider Name			Fiscal Period				Provider NPI		Adjustments	
SAN JOAQUIN COMMUNITY HOSPITAL			JANUARY 1, 2011 THROUGH DECEMBER 31, 2011				1538157508		35	
Report References										
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
		Work Sheet	Part	Title	Line	Col.				
<b><u>RECLASSIFICATIONS OF REPORTED COSTS</u></b>										
2	10A	A		5.00	7	Administrative and General	\$33,133,583	(\$269,699)	\$32,863,884	*
	10A	A		190.00	7	Gift, Flower, Coffee Shop and Canteen To reclassify total volunteers account to a nonreimbursable cost center for proper cost reporting. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304, 2306 and 2328	763,621	269,699	1,033,320	*
3	10A	A		5.00	7	Administrative and General	* \$32,863,884	(\$22,133)	\$32,841,751	*
	10A	A		192.01	7	Public Relations - Nonreimbursable To reverse the provider's reclassification of marketing expenses according to the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2102.3, 2136.2, 2300 and 2304	1,449,613	22,133	1,471,746	*
4	10A	A		5.00	7	Administrative and General	* \$32,841,751	(\$134,732)	\$32,707,019	*
	10A	A		192.01	7	Public Relations - Nonreimbursable To reclassify nonallowable marketing expenses for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2102.3, 2136.2, 2300, 2304 and 2328	* 1,471,746	134,732	1,606,478	*
5	10A	A		5.00	7	Administrative and General	* \$32,707,019	\$48,190	\$32,755,209	*
	10A	A		193.01	7	Community Education - Grants To adjust the provider's reclassification of equipment lease expenses to agree with the provider's record. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2328	505,510	(48,190)	457,320	*

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
SAN JOAQUIN COMMUNITY HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1538157508		35
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>RECLASSIFICATIONS OF REPORTED COSTS</b>											
6	10A	A			30.00	7	Adults and Pediatrics	\$42,483,091	(\$201,547)	\$42,281,544 *	
	10A	A			31.00	7	Intensive Care Unit	11,620,070	(34,073)	11,585,997 *	
	10A	A			31.01	7	Neonatal Intensive Care Unit	3,839,943	(12,484)	3,827,459	
	10A	A			13.00	7	Nursing Administration	5,803,435	248,104	6,051,539 *	
							To reclassify nursing supervisor's salaries and benefits to agree with provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				
7	10A	A			5.00	7	Administrative and General	* \$32,755,209	\$54,952	\$32,810,161 *	
	10A	A			13.00	7	Nursing Administration	* 6,051,539	(47,730)	6,003,809 *	
	10A	A			30.00	7	Adults and Pediatrics	* 42,281,544	(7,222)	42,274,322 *	
							To reclassify the provider's revenue offset to the proper cost centers. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.8 and 2304				
8	10A	A			50.00	7	Operating Room	\$22,165,420	(\$695,532)	\$21,469,888 *	
	10A	A			53.00	7	Anesthesiology	(695,532)	695,532	0	
							To reclassify the provider's elimination of anesthesia physician compensation expenses to the proper cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.8 and 2304				

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
SAN JOAQUIN COMMUNITY HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1538157508		35	
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>RECLASSIFICATIONS OF REPORTED COSTS</u></b>											
9	10A	A			5.00	7	Administrative and General	*	\$32,810,161	(\$708,416)	\$32,101,745 *
	10A	A			192.01	7	Public Relations - Nonreimbursable To reclassify Foundation expenses for proper cost finding. 42 CFR 413.9, 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2328	*	1,606,478	708,416	2,314,894 *
10	10A	A			16.00	7	Medical Records and Library		\$6,903,982	(\$55,453)	\$6,848,529 *
	10A	A			74.00	7	Renal Dialysis To reclassify Tumor Registry expenses for proper cost finding. 42 CFR 413.9, 413.20 and 413.24 CMS Pub. 15-1, Sections 500, 2300, 2304 and 2328		1,274,326	55,453	1,329,779
11	10A	A			193.01	7	Community Education	*	\$457,320	(\$18,000)	\$439,320 *
	10A	A			5.00	7	Administrative and General To reverse the provider's allocation of overhead expense for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2328	*	32,101,745	18,000	32,119,745 *

\*Balance carried forward from prior/to subsequent adjustments

Provider Name			Fiscal Period				Provider NPI		Adjustments	
SAN JOAQUIN COMMUNITY HOSPITAL			JANUARY 1, 2011 THROUGH DECEMBER 31, 2011				1538157508		35	
Report References										
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
		Work Sheet	Part	Title	Line	Col.				
<b>ADJUSTMENTS TO REPORTED COSTS</b>										
12	10A	A		4.00	7	Employee Benefits	\$2,432,369	(\$150,418)	\$2,281,951	*
	10A	A		5.00	7	Administrative and General	* 32,119,745	(1,622,991)	30,496,754	*
	10A	A		6.00	7	Maintenance and Repairs	5,419,719	(175,372)	5,244,347	
	10A	A		8.00	7	Laundry and Linen Service	1,147,406	(5,256)	1,142,150	
	10A	A		9.00	7	Housekeeping	3,074,759	(61,649)	3,013,110	
	10A	A		10.00	7	Dietary	2,766,474	(462,698)	2,303,776	
	10A	A		13.00	7	Nursing Administration	* 6,003,809	(357,601)	5,646,208	
	10A	A		14.00	7	Central Service and Supply	1,415,527	(209,202)	1,206,325	
	10A	A		15.00	7	Pharmacy	13,334,274	(376,058)	12,958,216	
	10A	A		16.00	7	Medical Records and Library	* 6,848,529	(479,954)	6,368,575	*
	10A	A		30.00	7	Adults and Pediatrics	* 42,274,322	(4,298,907)	37,975,415	
	10A	A		31.00	7	Intensive Care Unit	* 11,585,997	(1,033,008)	10,552,988	
	10A	A		33.00	7	Burn Intensive Care Unit	1,830,374	(121,092)	1,709,282	
	10A	A		50.00	7	Operating Room	* 21,469,888	(1,080,686)	20,389,202	
	10A	A		54.00	7	Radiology - Diagnostic	3,877,918	(282,818)	3,595,100	
	10A	A		55.00	7	Radiology - Therapeutic	11,509	(370)	11,139	
	10A	A		56.00	7	Radioisotope	405,740	(27,842)	377,898	
	10A	A		57.00	7	CT Scanner	513,932	(39,111)	474,821	
	10A	A		58.00	7	Magnetic Resonance Imaging	427,873	(35,520)	392,353	
	10A	A		59.00	7	Cardiac Catheterization	4,421,818	(213,368)	4,208,450	
	10A	A		60.00	7	Laboratory	9,724,796	(630,299)	9,094,497	
	10A	A		65.00	7	Respiratory Therapy	4,250,624	(342,424)	3,908,200	
	10A	A		66.00	7	Physical Therapy	1,128,334	(88,641)	1,039,693	
	10A	A		67.00	7	Occupational Therapy	297,927	(19,447)	278,480	
	10A	A		68.00	7	Speech Pathology	262,990	(17,976)	245,014	
	10A	A		76.00	7	Other Ancillary - Ultrasound	748,450	(56,306)	692,144	
	10A	A		76.02	7	Non-Invasive Cardiology	567,433	(41,387)	526,046	
	10A	A		90.00	7	Clinic	12,068,341	(811,827)	11,256,514	
	10A	A		90.01	7	Diabetic Counseling	482,391	(39,601)	442,790	
	10A	A		91.00	7	Emergency	11,970,950	(849,935)	11,121,015	
	10A	A		101.00	7	Home Health Agency	2,873,575	(200,834)	2,672,741	*
	10A	A		190.00	7	Gift, Flower, Coffee Shop and Canteen	* 1,033,320	(13,617)	1,019,703	

-Continued on next page-

\*Balance carried forward from prior/to subsequent adjustments

Provider Name			Fiscal Period				Provider NPI		Adjustments	
SAN JOAQUIN COMMUNITY HOSPITAL			JANUARY 1, 2011 THROUGH DECEMBER 31, 2011				1538157508		35	
Report References										
Adj. No.	Audit Report	Work Sheet	Cost Report			Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
			Part	Title	Line					Col.
<b>ADJUSTMENTS TO REPORTED COSTS</b>										
-Continued from previous page-										
12	10A	A			192.00	7	Physicians' Private Offices	\$1,376	\$869	\$2,245
	10A	A			192.01	7	Public Relations - Nonreimbursable	* 2,314,894	(30,178)	2,284,716
	10A	A			193.01	7	Community Education - Grants	* 439,320	(57,296)	382,024
To eliminate health insurance expense for claims and administrative fees paid to the provider and to agree with the provider's records. 42 CFR 413.5, 413.20 and 413.24 CMS Pub. 15-1, Sections 2162.7, 2300, 2304 and 2328										
13	10A	A			4.00	7	Employee Benefits	* \$2,281,951	(\$102,135)	\$2,179,816
To adjust reported home office costs to agree with the filed Adventist Health Worker's Compensation Trust Home Office Cost Report FYE 12/31/2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304										
14	10A	A			1.00	7	New Cap Related Costs - Bldgs & Fixt	\$4,112,701	(\$17,135)	\$4,095,566
	10A	A			2.00	7	New Cap Related Costs - Mvble Equip	10,052,558	17,139	10,069,697
	10A	A			5.00	7	Administrative and General	* 30,496,754	(2,010,920)	28,485,834 *
	10A	A			101.00	7	Home Health Agency	* 2,672,741	(1,168)	2,671,573
To adjust home office costs to agree with the filed Adventist Health Home Office Cost Report FYE 12/31/2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304										
15	10A	A			16.00	7	Medical Records and Library	* \$6,368,575	(\$3,032)	\$6,365,543
To eliminate expenses from a prior period and not included in the rate. 42 CFR 413.5, 413.20, 413.24, and 460.204 CMS Pub. 15-1, Sections 2300, 2302.1 and 2304										

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments	
SAN JOAQUIN COMMUNITY HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1538157508		35	
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 COSTS</b>													
	10A	A			5.00	7	Administrative and General			*	\$28,485,834		
16							To eliminate purchased service expenses not related to patient care, not for the audited period, should be capitalized and advertising expense that is not allowable. 42 CFR 413.20, 413.24, 413.9(b)(2) and 413.9(c)(3) CMS Pub. 15-1, Sections 500, 2102.3, 2103, 2136.2, 2300 and 2304					(\$701,013)	
17							To eliminate special administrative expenses due to lack and insufficient documentation, not patient care related, not for the audited period, not prudent, related to research activities and advertising expense that is not allowable. 42 CFR 413.20, 413.24, 413.90, 413.9(b)(2) and 413.9(c)(3) CMS Pub. 15-1, Sections 500, 2102.3, 2103, 2136.2, 2300 and 2304					(261,172)	
18							To eliminate purchased service expenses not related to patient care, not for the audited period and due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2102.3, 2104.3, 2300 and 2304					(41,809)	
19							To eliminate purchased service expenses not related to patient care or due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2102.3, 2104.3, 2300 and 2304					(131,781)	
20							To eliminate purchased service expenses not related to patient care. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2102.3, 2104.3, 2300 and 2304					(13,656) (\$1,149,431)	\$27,336,403
*Balance carried forward from prior/to subsequent adjustments													

Provider Name							Fiscal Period		Provider NPI		Adjustments
SAN JOAQUIN COMMUNITY HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1538157508		35
Report References											
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
		Work Sheet	Part	Title	Line	Col.					
<b>ADJUSTMENTS TO REPORTED STATISTICS</b>											
21	9	B-1			5.00	4	Administrative and General (Gross Salaries)	10,386,266	(72,571)	10,313,695 *	
	9	B-1			190.00	4	Gift, Flower, Coffee Shop and Canteen To reclassify gross salaries statistics related to volunteers to a non-reimbursable cost center in conjunction with adjustment 2. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2308	89,714	72,571	162,285	
22	9	B-1			5.00	4	Administrative and General (Gross Salaries)	* 10,313,695	(325,970)	9,987,725	
	9	B-1			192.01	4	Public Relations - Nonreimbursable To reclassify Foundation gross salaries statistics in conjunction with adjustment 9. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2306	177,563	325,970	503,533	

\*Balance carried forward from prior/to subsequent adjustments

Provider Name			Fiscal Period				Provider NPI		Adjustments	
SAN JOAQUIN COMMUNITY HOSPITAL			JANUARY 1, 2011 THROUGH DECEMBER 31, 2011				1538157508		35	
Report References										
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
		Work Sheet	Part	Title	Line	Col.				
<b>ADJUSTMENTS TO REPORTED STATISTICS</b>										
23	9	B-1		5.00	1	Administrative and General (Square Feet)	23,587	(1,855)	21,732	
	9	B-1		6.00	1	Maintenance and Repairs	11,351	(1,355)	9,996	
	9	B-1		7.00	1,6	Operation of Plant	290,794	(2,962)	287,832	
	9	B-1		16.00	1,6,7	Medical Records and Library	12,551	(330)	12,221	
	9	B-1		30.00	1,6,7	Adults and Pediatrics	89,882	(8,500)	81,382	
	9	B-1		52.00	1,6,7	Delivery Room and Labor Room	0	8,500	8,500	
	9	B-1		54.00	1,6,7	Radiology - Diagnostic	4,582	(525)	4,057	
	9	B-1		58.00	1,6,7	Magnetic Resonance Imaging	0	525	525	
	9	B-1		90.00	1,6	Clinic	296	38,684	38,980	
	9	B-1		190.00	1,6,7	Gift, Flower, Coffee Shop and Canteen	732	440	1,172	
	9	B-1		192.01	1,6,7	Public Relations - Nonreimbursable	0	1,633	1,633	
	9	B-1		193.01	1,6,7	Community Education - Grants	1,421	(101)	1,320	
	9	B-1		193.02	1,6,7	Non-Operating Cost Center	38,136	6,352	44,488	
	9	B-1		1.00	1	Total Statistic - Square Feet	596,608	40,506	637,114	
	9	B-1		6.00	6	Total Statistic - Square Feet	560,070	43,716	603,786	
	9	B-1		7.00	7	Total Statistic - Square Feet	269,276	7,994	277,270	
To adjust reported square feet statistics to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2306										
24	9	B-1		54.00	8	Radiology - Diagnostic (Pounds of Laundry)	76,528	(28,722)	47,806	
	9	B-1		58.00	8	Magnetic Resonance Imaging	0	28,722	28,722	
	9	B-1		59.00	8	Cardiac Catheterization	0	43,749	43,749	
	9	B-1		8.00	8	Total Statistic - Pounds of Laundry	1,723,323	43,749	1,767,072	
To adjust laundry pounds statistics to agree with the providers records. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306										

Provider Name							Fiscal Period		Provider NPI		Adjustments
SAN JOAQUIN COMMUNITY HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1538157508		35
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 STATISTICS</b>											
25	9	B-1			31.00	10	Intensive Care Unit (Meals Served)	13,749	(2,630)	11,119	
	9	B-1			33.00	10	Burn Intensive Care Unit	0	2,630	2,630	
	9	B-1			193.02	10	Non-Operating Cost Centers	30,491	106	30,597	
	9	B-1			10.00	10	Total Statistic - Meals Served	675,924	106	676,030	
							To adjust meal served statistics to agree with the provider's records.				
							42 CFR 413.24 and 413.50				
							CMS Pub. 15-1, Sections 2304 and 2306				
26	9	B-1			15.00	14	Pharmacy (Supply Costed Requisition)	66,465	(62,193)	4,272	
	9	B-1			16.00	14	Medical Records and Library	1,030	2,188	3,218	
	9	B-1			30.00	14	Adults and Pediatrics	1,437,385	235,025	1,672,410	
	9	B-1			31.00	14	Intensive Care Unit	757,895	110,449	868,344	
	9	B-1			31.01	14	Neonatal Intensive Care Unit	162,827	21,330	184,157	
	9	B-1			33.00	14	Burn Intensive Care Unit	0	71,809	71,809	
	9	B-1			43.00	14	Nursery	46,416	2,642	49,058	
	9	B-1			50.00	14	Operating Room	5,651,914	4,283,440	9,935,354	
	9	B-1			52.00	14	Delivery Room and Labor Room	452,930	25,784	478,714	
	9	B-1			54.00	14	Radiology - Diagnostic	209,197	275,889	485,086	
	9	B-1			56.00	14	Radioisotope	17,782	(17,782)	0	
	9	B-1			58.00	14	Magnetic Resonance Imaging	0	25,474	25,474	
	9	B-1			59.00	14	Cardiac Catheterization	0	990,062	990,062	
	9	B-1			60.00	14	Laboratory	1,834,842	124,703	1,959,545	
	9	B-1			63.00	14	Blood Storing/Processing	2,258,232	175,012	2,433,244	
	9	B-1			65.00	14	Respiratory Therapy	209,797	127,329	337,126	
	9	B-1			66.00	14	Physical Therapy	16,524	(2,100)	14,424	
	9	B-1			67.00	14	Occupational Therapy	9,383	405	9,788	
	9	B-1			68.00	14	Speech Pathology	472	577	1,049	
	9	B-1			69.00	14	Electrocardiology	12,915	13,496	26,411	
	9	B-1			71.00	14	Medical Supplies Charged to Patient	3,277,863	1,472,464	4,750,327	
	9	B-1			72.00	14	Impl. Dev. Charged To Patients	14,379,332	352,285	14,731,617	
	9	B-1			76.00	14	Other Ancillary - Ultrasound	48,638	5,803	54,441	

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Provider Name							Fiscal Period		Provider NPI		Adjustments
SAN JOAQUIN COMMUNITY HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1538157508		35
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Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
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<b>ADJUSTMENTS TO REPORTED STATISTICS</b>											
-Continued from previous page-											
26	9	B-1		76.02	14	Non-Invasive Cardiology	6,187	1,863	8,050		
	9	B-1		90.00	14	Clinic	70,155	902,284	972,439		
	9	B-1		90.01	14	Diabetic Counseling	1,765	12,539	14,304		
	9	B-1		91.00	14	Emergency	804,804	366,779	1,171,583		
	9	B-1		101.00	14	Home Health Agency	30,180	19,384	49,564		
	9	B-1		192.01	14	Public Relations - Nonreimbursable	1,071	120	1,191		
	9	B-1		193.02	14	Community Education Grants	0	5,277	5,277		
	9	B-1		14.00	14	Total Statistic - Supply Costed Requisition	31,774,168	9,542,337	41,316,505		
To adjust reported central supply costed requisition statistics to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2306											
27	9	B-1		16.00	13	Medical Records and Library (Employee Statistics)	1,463	223	1,686		
	9	B-1		30.00	13	Adults and Pediatrics	36,912	(12,713)	24,199		
	9	B-1		31.00	13	Intensive Care Unit	8,936	(1,831)	7,105		
	9	B-1		31.01	13	Neonatal Intensive Care Unit	2,440	245	2,685		
	9	B-1		33.00	13	Burn Intensive Care Unit	0	1,123	1,123		
	9	B-1		43.00	13	Nursery	495	31	526		
	9	B-1		50.00	13	Operating Room	11,488	(5,162)	6,326		
	9	B-1		52.00	13	Delivery Room and Labor Room	4,826	306	5,132		
	9	B-1		54.00	13	Radiology - Diagnostic	250	32	282		
	9	B-1		59.00	13	Cardiac Catheterization	0	1,503	1,503		
	9	B-1		90.00	13	Clinic	74	241	315		
	9	B-1		90.01	13	Diabetic Counseling	56	33	89		
	9	B-1		91.00	13	Emergency	7,800	(1,376)	6,424		
	9	B-1		101.00	13	Home Health Agency	0	1,535	1,535		
	9	B-1		193.01	13	Community Education - Grants	0	205	205		
	9	B-1		13.00	13	Total Statistic - Employee Statistics	74,740	(15,605)	59,135		
To adjust reported nursing administration employee statistics to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2306											

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Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
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<b>ADJUSTMENTS TO REPORTED STATISTICS</b>											
28	9	B-1			4.00	2	Employee Benefits (Dollar Value)	213	232	445	
	9	B-1			5.00	2	Administrative and General	513,512	11,012	524,524	
	9	B-1			6.00	2	Maintenance and Repairs	2,009,881	199,788	2,209,669	
	9	B-1			7.00	2	Operation of Plant	159,334	(1,348)	157,986	
	9	B-1			8.00	2	Laundry and Linen	1,196	398	1,594	
	9	B-1			9.00	2	Housekeeping	1,360	338	1,698	
	9	B-1			10.00	2	Dietary	47,639	14,914	62,553	
	9	B-1			13.00	2	Nursing Admin	14,806	196	15,002	
	9	B-1			14.00	2	Central Services and Supply	399,204	88,597	487,801	
	9	B-1			15.00	2	Pharmacy	111,067	132,489	243,556	
	9	B-1			16.00	2	Medical Records and Library	17,116	1,076	18,192	
	9	B-1			30.00	2	Adults and Pediatrics	344,186	2,790	346,976	
	9	B-1			31.00	2	Intensive Care Unit	194,304	(32,852)	161,452	
	9	B-1			31.01	2	Neonatal Intensive Care Unit	82,198	2,136	84,334	
	9	B-1			33.00	2	Burn Intensive Care Unit	0	22,529	22,529	
	9	B-1			50.00	2	Operation Room	1,234,356	235,717	1,470,073	
	9	B-1			54.00	2	Radiology - Diagnostic	455,763	(19,939)	435,824	
	9	B-1			56.00	2	Radioisotope	1,756	(878)	878	
	9	B-1			57.00	2	CT Scanner	0	325,174	325,174	
	9	B-1			58.00	2	Magnetic Resonance Imaging	0	15,220	15,220	
	9	B-1			59.00	2	Cardiac Catheterization	0	501,941	501,941	
	9	B-1			60.00	2	Laboratory	128,354	15,828	144,182	
	9	B-1			65.00	2	Respiratory Therapy	83,522	41,639	125,161	
	9	B-1			66.00	2	Physical Therapy	6,576	2,175	8,751	
	9	B-1			69.00	2	Electrocardiology	15,555	(3,810)	11,745	
	9	B-1			76.00	2	Other Ancillary - Ultrasound	47,531	24,050	71,581	
	9	B-1			76.02	2	Non-Invasive Cardiology	0	216	216	
	9	B-1			90.00	2	Clinic	66,970	546,576	613,546	
	9	B-1			90.01	2	Diabetic Counseling	0	574	574	
	9	B-1			91.00	2	Emergency	124,659	(9,751)	114,908	
	9	B-1			101.00	2	Home Health Agency	550	(550)	0	
	9	B-1			190.00	2	Gift, Flower, Coffee Shop and Canteen	0	3,190	3,190	

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Report References											
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
		Work Sheet	Part	Title	Line	Col.					
<b>ADJUSTMENTS TO REPORTED STATISTICS</b>											
-Continued from previous page-											
28	9	B-1			193.01	2	Community Education - Grants	8,152	45,321	53,473	
	9	B-1			2.00	2	Total Statistic - Dollar Value	6,070,831	2,164,988	8,235,819	
To adjust reported dollar value statistics to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2306											

Provider Name							Fiscal Period		Provider NPI		Adjustments
SAN JOAQUIN COMMUNITY HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1538157508		35
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Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
		Work Sheet	Part	Title	Line	Col.					
<b>ADJUSTMENTS TO REPORTED PATIENT DAYS</b>											
29	4	D-1	I	XIX	1.00	1	Total Inpatient Days - Adult and Pediatrics	67,985	(949)	67,036 *	
	4A	D-1	II	XIX	45.00	1	Total Inpatient Days - Burn Intensive Care Unit	0	949	949	
							To adjust the patient days to agree with the provider's records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205, 2205.1 and 2304				
30	4	D-1	I	XIX	1.00	1	Total Inpatient Days - Adult and Pediatrics	* 67,036	(769)	66,267	
	4A	D-1	II	XIX	42.00	1	Total Inpatient Days - Nursery	3,378	(173)	3,205	
	4A	D-1	II	XIX	43.00	1	Total Inpatient Days - Intensive Care Unit	9,528	(67)	9,461	
	4A	D-1	II	XIX	43.01	1	Total Inpatient Days - Nursery Intensive Care Unit	2,799	(66)	2,733	
							To adjust patient days for services provided to employees of San Joaquin Community Hospital to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
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Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Audit Report	Cost Report									
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<b>ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT</b>											
31	4	D-1	I	XIX	30.00	1	Medi-Cal Routine Days - Adult and Pediatrics	7,395	521	7,916	
	4A	D-1	II	XIX	42.00	4	Medi-Cal Routine Days - Nursery	487	4	491	
	4A	D-1	II	XIX	43.00	4	Medi-Cal Routine Days - Intensive Care Service	981	91	1,072	
	4A	D-1	II	XIX	43.01	4	Medi-Cal Routine Days - Nursery Intensive Care Service	116	7	123	
	4A	D-1	II	XIX	45.00	4	Medi-Cal Routine Days - Burn Intensive Care Service	0	16	16	
32	6	D-3		XIX	50.00	2	Medi-Cal Ancillary Charges - Operating Room	\$7,520,075	\$683,401	\$8,203,476	
	6	D-3		XIX	52.00	2	Medi-Cal Ancillary Charges - Delivery and Labor Room	1,788,168	15,985	1,804,153	
	6	D-3		XIX	54.00	2	Medi-Cal Ancillary Charges - Radiology - Diagnostic	4,364,461	(2,955,233)	1,409,229	
	6	D-3		XIX	56.00	2	Medi-Cal Ancillary Charges - Radioisotope	406,565	18,499	425,064	
	6	D-3		XIX	57.00	2	Medi-Cal Ancillary Charges - CT Scanner	2,161,600	160,071	2,321,671	
	6	D-3		XIX	58.00	2	Medi-Cal Ancillary Charges - Magnetic Resonance Imaging	1,295,966	81,908	1,377,874	
	6	D-3		XIX	59.00	2	Medi-Cal Ancillary Charges - Cardiac Catheterization	1,634,754	(749,073)	885,681	
	6	D-3		XIX	60.00	2	Medi-Cal Ancillary Charges - Laboratory	13,192,852	(3,867,414)	9,325,438	
	6	D-3		XIX	63.00	2	Medi-Cal Ancillary Charges - Blood Storing, Processing and Transfusion	292,749	434,993	727,742	
	6	D-3		XIX	65.00	2	Medi-Cal Ancillary Charges - Respiratory Therapy	3,511,928	265,083	3,777,011	
	6	D-3		XIX	66.00	2	Medi-Cal Ancillary Charges - Physical Therapy	336,357	25,931	362,288	
	6	D-3		XIX	67.00	2	Medi-Cal Ancillary Charges - Occupational Therapy	84,055	7,769	91,824	
	6	D-3		XIX	68.00	2	Medi-Cal Ancillary Charges - Speech Pathology	148,647	(113,823)	34,824	
	6	D-3		XIX	69.00	2	Medi-Cal Ancillary Charges - Electrocardiology	438,536	31,550	470,086	
	6	D-3		XIX	71.00	2	Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients	322,336	48,962	371,298	
	6	D-3		XIX	72.00	2	Medi-Cal Ancillary Charges - Impl. Dev. Charged to Patients	1,098,286	111,499	1,209,785	
	6	D-3		XIX	73.00	2	Medi-Cal Ancillary Charges - Drugs Charged to Patients	19,170,202	1,125,963	20,296,165	
	6	D-3		XIX	74.00	2	Medi-Cal Ancillary Charges - Renal Dialysis	466,015	113,372	579,387	
	6	D-3		XIX	76.00	2	Medi-Cal Ancillary Charges - Other Ancillary - Ultrasound	1,120,312	(214,063)	906,249	
	6	D-3		XIX	76.02	2	Medi-Cal Ancillary Charges - Non-Invasive Cardiology	0	851,680	851,680	
	6	D-3		XIX	91.00	2	Medi-Cal Ancillary Charges - Emergency	3,091,929	147,069	3,238,998	
	6	D-3		XIX	200.00	2	Medi-Cal Ancillary Charges - Total	62,445,793	(3,775,871)	58,669,922	
33	2	E-3	VII	XIX	8.00	1	Medi-Cal Routine Charges	\$30,616,623	\$2,900,561	\$33,517,184	
	2	E-3	VII	XIX	9.00	1	Medi-Cal Ancillary Charges	62,445,793	(3,775,871)	58,669,922	

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<b>ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT</b>											
-Continued from previous page-											
34	3	E-3	VII	XIX	33.00	1	Medi-Cal Coinsurance	\$502,240	\$136,672	\$638,912	
	1	E-3	VII	XIX	41.00	1	Medi-Cal Interim Payment	16,501,780	1,199,377	17,701,157	
To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through April 15, 2013 Report Date: May 8, 2013 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 51541											

Provider Name							Fiscal Period			Provider NPI		Adjustments
SAN JOAQUIN COMMUNITY HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1538157508		35
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>												
35	1	N/A					Medi-Cal Overpayments To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1			\$0	\$471	\$471