

**REPORT
ON THE
COST REPORT REVIEW**

**JOHN C. FREMONT HEALTHCARE DISTRICT
MARIPOSA, CALIFORNIA
NATIONAL PROVIDER IDENTIFIERS: 1902029424
AND 1841342334**

**FISCAL PERIOD ENDED
JUNE 30, 2012**

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

**Section Chief: Michael Harrold
Audit Supervisor: Kathy Atkins
Auditor: Paul Vandrick**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

May 21, 2014

Matthew Matthiessen, CFO
John C. Fremont Healthcare District
5189 Hospital Road
P.O. Box 216
Mariposa, CA 95338

JOHN C. FREMONT HEALTHCARE DISTRICT
NATIONAL PROVIDER IDENTIFIER (NPI) 1902029424
FISCAL PERIOD ENDED JUNE 30, 2012

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 \$94,878 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. Computation of Distinct Part Nursing Facility Per Diem (DPNF Schedules)
4. Audit Adjustments Schedule

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

Future long-term care prospective rates may be affected by this examination. The extent of the rate changes will be determined by the Department's Fee-For-Service Rates Development Division.

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:

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

Matthew Matthiessen
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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:
JOHN C. FREMONT HEALTHCARE DISTRICT

Fiscal Period Ended:
JUNE 30, 2012

	SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1) Provider NPI: 1902029424		
Reported	\$ 13,055	
Net Change	\$ (66,887)	
Audited Amount Due Provider (State)	\$ (53,832)	
2. Subprovider I (SCHEDULE 1-1) Provider NPI:		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
3. Subprovider II (SCHEDULE 1-2) Provider NPI:		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
4. Medi-Cal Contract Cost (CONTRACT SCH 1) Provider NPI:		
Reported		\$ 0
Net Change		\$ 0
Audited Cost		\$ 0
Audited Amount Due Provider (State)	\$ 0	
5. Distinct Part Nursing Facility (DPNF SCH 1) Provider NPI: 1841342334		
Reported		\$ 373.47
Net Change		\$ (17.80)
Audited Cost Per Day		\$ 355.67
Audited Amount Due Provider (State)	\$ (41,046)	
6. Distinct Part Nursing Facility (DPNF SCH 1-1) Provider NPI:		
Reported		\$ 0.00
Net Change		\$ 0.00
Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)	\$ 0	
7. Adult Subacute (ADULT SUBACUTE SCH 1) Provider NPI:		
Reported		\$ 0.00
Net Change		\$ 0.00
Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)	\$ 0	
8. Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7)	\$ (94,878)	
9. Total Medi-Cal Cost		\$ 0

SUMMARY OF FINDINGS

Provider Name:
JOHN C. FREMONT HEALTHCARE DISTRICT

Fiscal Period Ended:
JUNE 30, 2012

		SETTLEMENT	COST
10. Subacute (SUBACUTE SCH 1-1) Provider NPI:	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
11. Rural Health Clinic (RHC SCH 1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
12. Rural Health Clinic (RHC 95-210 SCH 1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
13. Rural Health Clinic (RHC 95-210 SCH 1-1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
14. County Medical Services Program (CMSP SCH 1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
15. Transitional Care (TC SCH 1) Provider NPI:	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
16. Total Other Settlement Due Provider - (Lines 10 through 15)		\$ 0	
17. Total Combined Audited Settlement Due Provider (State/CMSP/RHC) - (Line 8 + Line 16)		\$ (94,878)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
JOHN C. FREMONT HEALTHCARE DISTRICT

Fiscal Period Ended:
JUNE 30, 2012

Provider NPI:
1902029424

		REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)		\$ <u>74,125</u>	\$ <u>73,342</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>74,125</u>	\$ <u>73,342</u>
6. Interim Payments (Adj)		\$ <u>(61,070)</u>	\$ <u>(61,070)</u>
7. Balance Due Provider (State)		\$ <u>13,055</u>	\$ <u>12,272</u>
8. Duplicate Payments (Adj)		\$ <u>0</u>	\$ <u>0</u>
9. Medi-Cal Credit Balance (Adj 16)		\$ <u>0</u>	\$ <u>(66,104)</u>
10.	\$	\$ <u>0</u>	\$ <u>0</u>
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)		\$ <u><u>13,055</u></u>	\$ <u><u>(53,832)</u></u>
			(To Summary of Findings)

COMPUTATION OF LESSER OF
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:
JOHN C. FREMONT HEALTHCARE DISTRICTFiscal Period Ended:
JUNE 30, 2012Provider NPI:
1902029424

REPORTED

AUDITED

REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3) \$ 74,125 \$ 73,342

CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj) \$ 34,638 \$ 34,6383. Inpatient Ancillary Service Charges (Adj 12) \$ 87,559 \$ 89,6534. Total Charges - Medi-Cal Inpatient Services \$ 122,197 \$ 124,2915. Excess of Customary Charges Over Reasonable Cost
(Line 4 minus Line 1) * \$ 48,072 \$ 50,9496. 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:
JOHN C. FREMONT HEALTHCARE DISTRICTFiscal Period Ended:
JUNE 30, 2012Provider NPI:
1902029424

	REPORTED	AUDITED
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ 34,969	\$ 36,269
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ 39,156	\$ 37,073
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)	\$ 74,125	\$ 73,342
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	\$ (See Schedule 1)	\$ 0
8. SUBTOTAL	\$ 74,125	\$ 73,342
	(To Schedule 2)	
9. Medi-Cal Deductible (Adj)	\$ 0	\$ 0
10. Medi-Cal Coinsurance (Adj)	\$ 0	\$ 0
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ 74,125	\$ 73,342
	(To Schedule 1)	

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
JOHN C. FREMONT HEALTHCARE DISTRICTFiscal Period Ended:
JUNE 30, 2012Provider NPI:
1902029424

GENERAL SERVICE UNIT NET OF SWING-BED COSTS

REPORTED	AUDITED
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INPATIENT DAYS

1. Total Inpatient Days (include private & swing-bed) (Adj)	4,671	4,671
2. Inpatient Days (include private, exclude swing-bed)	801	801
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj)	628	628
5. Medicare NF Swing-Bed Days through Dec 31 (Adj)	144	144
6. Medicare NF Swing-Bed Days after Dec 31 (Adj)	145	145
7. Medi-Cal NF Swing-Bed Days through July 31 (Adj)	1,820	1,820
8. Medi-Cal NF Swing-Bed Days after July 31 (Adj)	1,761	1,761
9. Medi-Cal Days (excluding swing-bed) (Adj)	25	25

SWING-BED ADJUSTMENT

17. Medicare NF Swing-Bed Rates through Dec 31 (Adj 14)	\$ 0.00	\$ 1,504.36
18. Medicare NF Swing-Bed Rates after Dec 31 (Adj 14)	\$ 0.00	\$ 1,504.36
19. Medi-Cal NF Swing-Bed Rates through July 31 (Adj)	\$ 312.86	\$ 312.86
20. Medi-Cal NF Swing-Bed Rates after July 31 (Adj 15)	\$ 312.86	\$ 312.69
21. Total Routine Serv Cost (Sch 8, Line 30, Col 27)	\$ 2,827,566	\$ 2,760,819
22. Medicare NF Swing-Bed Cost through Dec 31 (L 5 x L 17)	\$ 0	\$ 216,628
23. Medicare NF Swing-Bed Cost after Dec 31 (L 6 x L 18)	\$ 0	\$ 218,132
24. Medi-Cal NF Swing-Bed Cost through July 31 (L 7 x L 19)	\$ 569,405	\$ 569,405
25. Medi-Cal NF Swing-Bed Cost after July 31 (L 8 x L 20)	\$ 550,946	\$ 550,647
26. Total Swing-Bed Cost (Sum of Lines 22 to 25)	\$ 1,572,997	\$ 1,572,997
27. Inpatient Routine Cost Net of Swing-Bed (L 21 minus L 26)	\$ 1,254,569	\$ 1,187,822

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 2,642,468	\$ 2,642,468
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 2,642,468	\$ 2,642,468
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 ÷ L 28)	\$ 0.474772	\$ 0.449512
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)	\$ 4,207.75	\$ 4,207.75
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)	\$ 1,254,569	\$ 1,187,822

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 ÷ L 2)	\$ 1,566.25	\$ 1,482.92
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 39,156	\$ 37,073
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 0	\$ 0
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 39,156	\$ 37,073

(To Schedule 3)

SCHEDULE OF MEDI-CAL ANCILLARY COSTS

Provider Name:
JOHN C. FREMONT HEALTHCARE DISTRICT

Fiscal Period Ended:
JUNE 30, 2012

Provider NPI:
1902029424

		TOTAL ANCILLARY COST *	TOTAL ANCILLARY CHARGES (Adj 10)	RATIO COST TO CHARGES	MEDI-CAL CHARGES (From Schedule 6)	MEDI-CAL COST
ANCILLARY COST CENTERS						
50.00	Operating Room	\$ 0	\$ 0	0.000000	\$ 0	\$ 0
51.00	Recovery Room	0	0	0.000000	0	0
52.00	Labor Room and Delivery Room	0	0	0.000000	0	0
53.00	Anesthesiology	0	0	0.000000	0	0
54.00	Radiology-Diagnostic	1,925,092	5,501,851	0.349899	15,831	5,539
55.00	Radiology-Therapeutic	0	0	0.000000	0	0
56.00	Radioisotope	0	0	0.000000	0	0
57.00	Computed Tomography (CT) Scan	0	0	0.000000	0	0
58.00	Magnetic Resonance Imaging (MRI)	0	0	0.000000	0	0
59.00	Cardiac Catheterization	0	0	0.000000	0	0
60.00	Laboratory	1,535,949	3,102,104	0.495131	19,136	9,475
61.00	PBP Clinical Laboratory Services-Program Only	0	0	0.000000	0	0
62.00	Whole Blood & Packed Red Blood Cells	0	0	0.000000	0	0
63.00	Blood Storing, Processing, & Trans.	0	0	0.000000	0	0
64.00	Intravenous Therapy	0	0	0.000000	0	0
65.00	Respiratory Therapy	394,143	557,537	0.706936	5,074	3,587
66.00	Physical Therapy	5,681	52,403	0.108407	402	44
67.00	Occupational Therapy	0	0	0.000000	0	0
68.00	Speech Pathology	0	0	0.000000	0	0
69.00	Electrocardiology	0	0	0.000000	0	0
70.00	Electroencephalography	0	0	0.000000	0	0
71.00	Medical Supplies Charged to Patients	113,413	572,385	0.198140	4,938	978
72.00	Implantable Devices Charged to Patients	0	0	0.000000	0	0
73.00	Drugs Charged to Patients	419,655	1,061,172	0.395464	29,628	11,717
74.00	Renal Dialysis	0	0	0.000000	0	0
75.00	ASC (Non-Distinct Part)	0	0	0.000000	0	0
76.00	Other Ancillary (specify)	0	0	0.000000	0	0
77.00		0	0	0.000000	0	0
78.00		0	0	0.000000	0	0
79.00		0	0	0.000000	0	0
80.00		0	0	0.000000	0	0
81.00		0	0	0.000000	0	0
82.00		0	0	0.000000	0	0
83.00		0	0	0.000000	0	0
84.00		0	0	0.000000	0	0
85.00		0	0	0.000000	0	0
86.00		0	0	0.000000	0	0
87.00		0	0	0.000000	0	0
88.00	Rural Health Clinic	2,213,433	1,509,782	1.466061	0	0
88.01	Rural Health Clinic II	1,225,243	836,567	1.464608	0	0
88.02	Rural Health Clinic III	422,528	204,731	2.063820	0	0
90.00	Clinic	0	0	0.000000	0	0
91.00	Emergency	2,083,506	6,190,199	0.336582	14,644	4,929
92.00	Observation Beds	0	0	0.000000	0	0
93.00	Other Outpatient Services (Specify)	0	0	0.000000	0	0
93.01		0	0	0.000000	0	0
93.02		0	0	0.000000	0	0
93.03		0	0	0.000000	0	0
93.04		0	0	0.000000	0	0
93.05		0	0	0.000000	0	0
TOTAL		\$ 10,338,643	\$ 19,588,731		\$ 89,653	\$ 36,269

(To Schedule 3)

* From Schedule 8, Column 26

ADJUSTMENTS TO MEDI-CAL CHARGES

Provider Name:
JOHN C. FREMONT HEALTHCARE DISTRICTFiscal Period Ended:
JUNE 30, 2012Provider NPI:
1902029424

ANCILLARY CHARGES		REPORTED	ADJUSTMENTS (Adj 11)	AUDITED
50.00	Operating Room	\$	\$	\$ 0
51.00	Recovery Room			0
52.00	Labor Room and Delivery Room			0
53.00	Anesthesiology			0
54.00	Radiology-Diagnostic	16,727	(896)	15,831
55.00	Radiology-Therapeutic			0
56.00	Radioisotope			0
57.00	Computed Tomography (CT) Scan			0
58.00	Magnetic Resonance Imaging (MRI)			0
59.00	Cardiac Catheterization			0
60.00	Laboratory	19,136		19,136
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	2,486	2,588	5,074
66.00	Physical Therapy	0	402	402
67.00	Occupational Therapy			0
68.00	Speech Pathology			0
69.00	Electrocardiology			0
70.00	Electroencephalography			0
71.00	Medical Supplies Charged to Patients	4,938		4,938
72.00	Implantable Devices Charged to Patients			0
73.00	Drugs Charged to Patients	29,628		29,628
74.00	Renal Dialysis			0
75.00	ASC (Non-Distinct Part)			0
76.00	Other Ancillary (specify)			0
77.00				0
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
88.00	Rural Health Clinic			0
88.01	Rural Health Clinic II			0
88.02	Rural Health Clinic III			0
90.00	Clinic			0
91.00	Emergency	14,644		14,644
92.00	Observation Beds			0
93.00	Other Outpatient Services (Specify)			0
93.01				0
93.02				0
93.03				0
93.04				0
93.05				0
TOTAL MEDI-CAL ANCILLARY CHARGES		\$ 87,559	\$ 2,094	\$ 89,653

(To Schedule 5)

**COMPUTATION OF
DISTINCT PART NURSING FACILITY PER DIEM**

Provider Name:
JOHN C. FREMONT HEALTHCARE DISTRICT

Fiscal Period Ended:
JUNE 30, 2012

Provider NPI:
1841342334

	REPORTED	AUDITED	DIFFERENCE
COMPUTATION OF DISTINCT PART (DP) NURSING FACILITY PER DIEM			
1. Distinct Part Ancillary Cost (DPNF Sch 3)	\$ 0	\$ 0	\$ 0
2. Distinct Part Routine Cost (DPNF Sch 2)	\$ 2,150,071	\$ 2,047,607	\$ (102,464)
3. Total Distinct Part Facility Cost (Lines 1 & 2)	\$ 2,150,071	\$ 2,047,607	\$ (102,464)
4. Total Distinct Part Patient Days (Adj)	5,757	5,757	
5. Average DP Per Diem Cost (Line 3 ÷ Line 4)	\$ 373.47	\$ 355.67	\$ (17.80)
DPNF OVERPAYMENTS AND OVERBILLINGS			
6. Medi-Cal Overpayments (Adj)	\$ 0	\$ 0	\$ 0
7. Medi-Cal Credit Balances (Adj 17)	\$ 0	\$ (41,046)	\$ (41,046)
8. MEDI-CAL SETTLEMENT Due Provider (State)	\$ 0	\$ (41,046)	\$ (41,046)
	(To Summary of Findings)		
GENERAL INFORMATION			
9. Total Licensed Distinct Part Beds (C/R, W/S S-3)	16	16	
10. Total Licensed Capacity (All levels) (Adj 18)	35	34	(1)
11. Total Medi-Cal DP Patient Days (Adj 13)	5,364	4,760	(604)
CAPITAL RELATED COST			
12. Direct Capital Related Cost	N/A	\$ 0	N/A
13. Indirect Capital Related Cost (DPNF Sch 5)	N/A	\$ 109,022	N/A
14. Total Capital Related Cost (Lines 12 & 13)	N/A	\$ 109,022	N/A
TOTAL SALARY & BENEFITS			
15. Direct Salary & Benefits Expenses	N/A	\$ 847,205	N/A
16. Allocated Salary & Benefits (DPNF Sch 5)	N/A	\$ 479,190	N/A
17. Total Salary & Benefits Expenses (Lines 15 & 16)	N/A	\$ 1,326,395	N/A

SUMMARY OF DISTINCT PART FACILITY EXPENSES

Provider Name:
JOHN C. FREMONT HEALTHCARE DISTRICT

Fiscal Period Ended:
JUNE 30, 2012

Provider NPI:
1841342334

COL.	COST CENTER DIRECT AND ALLOCATED EXPENSE	REPORTED	AUDITED *	DIFFERENCE
0.00	Distinct Part	\$ 1,066,735	\$ 1,064,801	\$ (1,934)
1.00	Capital Related Costs-Buildings and Fixtures	67,513	46,368	(21,145)
2.00	Capital Related Costs-Movable Equipment	12,014	7,966	(4,048)
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	22,690	22,742	52
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	252,571	238,894	(13,677)
6.00	Maintenance and Repairs	35,333	23,956	(11,377)
7.00	Operation of Plant	100,032	70,584	(29,448)
8.00	Laundry and Linen Service	42,002	41,767	(235)
9.00	Housekeeping	88,444	60,448	(27,996)
10.00	Dietary	272,042	274,803	2,761
11.00	Cafeteria	21,291	21,619	328
12.00	Maintenance of Personnel		0	0
13.00	Nursing Administration	98,757	104,160	5,403
14.00	Central Services and Supply	3,858	3,721	(137)
15.00	Pharmacy		0	0
16.00	Medical Records & Library	66,789	65,778	(1,011)
17.00	Social Service		0	0
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
101.00	TOTAL DIRECT AND ALLOCATED EXPENSES	\$ 2,150,071	\$ 2,047,607	\$ (102,464)

(To DPNF Sch 1)

* From Schedule 8, line 44 plus line 45.

**ALLOCATION OF INDIRECT EXPENSES
DISTINCT PART NURSING FACILITY**

Provider Name:
JOHN C. FREMONT HEALTHCARE DISTRICT

Fiscal Period Ended:
JUNE 30, 2012

Provider NPI:
1841342334

COL.	COST CENTER	AUDITED CAP RELATED * (COL 1)	AUDITED SAL & EMP BENEFITS * (COL 2)
1.00	Capital Related Costs-Buildings and Fixtures	\$ 46,368	\$ N/A
2.00	Capital Related Costs-Movable Equipment	7,966	N/A
3.00	Other Capital Related Costs	0	N/A
3.01		0	N/A
3.02		0	N/A
3.03		0	N/A
3.04		0	N/A
3.05		0	N/A
3.06		0	N/A
3.07		0	N/A
3.08		0	N/A
3.09		0	N/A
4.00	Employee Benefits	598	22,143
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	6,159	130,698
6.00	Maintenance and Repairs	3,910	12,069
7.00	Operation of Plant	18,680	19,279
8.00	Laundry and Linen Service	186	3,953
9.00	Housekeeping	1,587	37,123
10.00	Dietary	16,638	135,623
11.00	Cafeteria	1,706	13,398
12.00	Maintenance of Personnel	0	0
13.00	Nursing Administration	2,635	59,677
14.00	Central Services and Supply	481	2,299
15.00	Pharmacy	0	0
16.00	Medical Records & Library	2,106	42,926
17.00	Social Service	0	0
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
101	TOTAL ALLOCATED INDIRECT EXPENSES	\$ 109,022	\$ 479,190

* These amounts include both Skilled Nursing Facility expenses,
line 44 and Nursing Facility expenses, line 45.

(To DPNF SCH 1)

Provider Name:
JOHN C. FREMONT HEALTHCARE DISTRICT

Fiscal Period Ended:
JUNE 30, 2012

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	ADMINISTRATIVE & GENERAL 5.00
ANCILLARY COST CENTERS												
50.00 Operating Room	0	0	0	0	0	0	0	0	0	0	0	0
51.00 Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
52.00 Labor Room and Delivery Room	0	0	0	0	0	0	0	0	0	0	0	0
53.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
54.00 Radiology-Diagnostic	0	13,630	0	0	0	0	0	0	0	0	1,174,214	245,659
55.00 Radiology-Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
56.00 Radioisotope	0	0	0	0	0	0	0	0	0	0	0	0
57.00 Computed Tomography (CT) Scan	0	0	0	0	0	0	0	0	0	0	0	0
58.00 Magnetic Resonance Imaging (MRI)	0	0	0	0	0	0	0	0	0	0	0	0
59.00 Cardiac Catheterization	0	0	0	0	0	0	0	0	0	0	0	0
60.00 Laboratory	0	14,406	0	0	0	0	0	0	0	0	1,120,720	234,468
61.00 PBP Clinical Laboratory Services-Program Only	0	0	0	0	0	0	0	0	0	0	0	0
62.00 Whole Blood & Packed Red Blood Cells	0	0	0	0	0	0	0	0	0	0	0	0
63.00 Blood Storing, Processing, & Trans.	0	0	0	0	0	0	0	0	0	0	0	0
64.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
65.00 Respiratory Therapy	0	5,308	0	0	0	0	0	0	0	0	285,113	59,649
66.00 Physical Therapy	0	74	0	0	0	0	0	0	0	0	3,421	716
67.00 Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0
68.00 Speech Pathology	0	0	0	0	0	0	0	0	0	0	0	0
69.00 Electrocardiology	0	0	0	0	0	0	0	0	0	0	0	0
70.00 Electroencephalography	0	0	0	0	0	0	0	0	0	0	0	0
71.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0	75,211	15,735
72.00 Implantable Devices Charged to Patients	0	0	0	0	0	0	0	0	0	0	0	0
73.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	249,618	52,223
74.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	0	0
75.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
76.00 Other Ancillary (specify)	0	0	0	0	0	0	0	0	0	0	0	0
77.00	0	0	0	0	0	0	0	0	0	0	0	0
78.00	0	0	0	0	0	0	0	0	0	0	0	0
79.00	0	0	0	0	0	0	0	0	0	0	0	0
80.00	0	0	0	0	0	0	0	0	0	0	0	0
81.00	0	0	0	0	0	0	0	0	0	0	0	0
82.00	0	0	0	0	0	0	0	0	0	0	0	0
83.00	0	0	0	0	0	0	0	0	0	0	0	0
84.00	0	0	0	0	0	0	0	0	0	0	0	0
85.00	0	0	0	0	0	0	0	0	0	0	0	0
86.00	0	0	0	0	0	0	0	0	0	0	0	0
87.00	0	0	0	0	0	0	0	0	0	0	0	0
88.00 Rural Health Clinic	0	14,618	0	0	0	0	0	0	0	0	1,596,187	333,941
88.01 Rural Health Clinic II	0	6,587	0	0	0	0	0	0	0	0	922,855	193,072
88.02 Rural Health Clinic III	0	4,729	0	0	0	0	0	0	0	0	296,186	61,966
90.00 Clinic	0	0	0	0	0	0	0	0	0	0	0	0
91.00 Emergency	0	20,710	0	0	0	0	0	0	0	0	1,422,314	297,565
92.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
93.00 Other Outpatient Services (Specify)	0	0	0	0	0	0	0	0	0	0	0	0
93.01	0	0	0	0	0	0	0	0	0	0	0	0
93.02	0	0	0	0	0	0	0	0	0	0	0	0
93.03	0	0	0	0	0	0	0	0	0	0	0	0
93.04	0	0	0	0	0	0	0	0	0	0	0	0
93.05	0	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTERS												
94.00 Home Program Dialysis	0	0	0	0	0	0	0	0	0	0	0	0
95.00 Ambulance Services	0	0	0	0	0	0	0	0	0	0	0	0
96.00 Durable Medical Equipment-Rented	0	0	0	0	0	0	0	0	0	0	0	0
97.00 Durable Medical Equipment-Sold	0	0	0	0	0	0	0	0	0	0	0	0
98.00 Other Reimbursable (specify)	0	0	0	0	0	0	0	0	0	0	0	0
99.00 Outpatient Rehabilitation Provider (specify)	0	0	0	0	0	0	0	0	0	0	0	0
100.00 Intern-Resident Service (not appvd. tchg. prgm.)	0	0	0	0	0	0	0	0	0	0	0	0
101.00 Home Health Agency	0	15,421	0	0	0	0	0	0	0	0	823,933	172,376

Provider Name:

Fiscal Period Ended:

JOHN C. FREMONT HEALTHCARE DISTRICT

JUNE 30, 2012

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	4,613	0	0	0	0	0	0	0	0	296,780	62,090
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	0	0	0	0	0	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	3,495	731
193.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
193.01	0	0	0	0	0	0	0	0	0	0	0	0
193.02	0	0	0	0	0	0	0	0	0	0	0	0
194.00 Jail	0	1,415	0	0	0	0	0	0	0	0	65,339	13,670
194.01 Private Duty	0	2,373	0	0	0	0	0	0	0	0	129,053	26,999
TOTAL	0	<u>239,455</u>	0	0	0	0	0	0	0	0	<u>17,037,818</u>	<u>2,947,796</u>

Provider Name:
JOHN C. FREMONT HEALTHCARE DISTRICT

Fiscal Period Ended:
JUNE 30, 2012

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
ANCILLARY COST CENTERS												
50.00 Operating Room	0	0	0	0	0	0	0	0	0	0	0	0
51.00 Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
52.00 Labor Room and Delivery Room	0	0	0	0	0	0	0	0	0	0	0	0
53.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
54.00 Radiology-Diagnostic	51,215	150,905	5,521	129,233	0	8,879	0	0	806	0	158,660	0
55.00 Radiology-Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
56.00 Radioisotope	0	0	0	0	0	0	0	0	0	0	0	0
57.00 Computed Tomography (CT) Scan	0	0	0	0	0	0	0	0	0	0	0	0
58.00 Magnetic Resonance Imaging (MRI)	0	0	0	0	0	0	0	0	0	0	0	0
59.00 Cardiac Catheterization	0	0	0	0	0	0	0	0	0	0	0	0
60.00 Laboratory	8,654	25,499	0	21,837	0	8,131	0	1,013	26,172	0	89,457	0
61.00 PBP Clinical Laboratory Services-Program Only	0	0	0	0	0	0	0	0	0	0	0	0
62.00 Whole Blood & Packed Red Blood Cells	0	0	0	0	0	0	0	0	0	0	0	0
63.00 Blood Storing, Processing, & Trans.	0	0	0	0	0	0	0	0	0	0	0	0
64.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
65.00 Respiratory Therapy	4,484	13,213	0	11,315	0	3,620	0	0	672	0	16,078	0
66.00 Physical Therapy	0	0	0	0	0	33	0	0	0	0	1,511	0
67.00 Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0
68.00 Speech Pathology	0	0	0	0	0	0	0	0	0	0	0	0
69.00 Electrocardiology	0	0	0	0	0	0	0	0	0	0	0	0
70.00 Electroencephalography	0	0	0	0	0	0	0	0	0	0	0	0
71.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	5,960	0	16,506	0
72.00 Implantable Devices Charged to Patients	0	0	0	0	0	0	0	0	0	0	0	0
73.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	87,213	30,602	0
74.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	0	0
75.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
76.00 Other Ancillary (specify)	0	0	0	0	0	0	0	0	0	0	0	0
77.00	0	0	0	0	0	0	0	0	0	0	0	0
78.00	0	0	0	0	0	0	0	0	0	0	0	0
79.00	0	0	0	0	0	0	0	0	0	0	0	0
80.00	0	0	0	0	0	0	0	0	0	0	0	0
81.00	0	0	0	0	0	0	0	0	0	0	0	0
82.00	0	0	0	0	0	0	0	0	0	0	0	0
83.00	0	0	0	0	0	0	0	0	0	0	0	0
84.00	0	0	0	0	0	0	0	0	0	0	0	0
85.00	0	0	0	0	0	0	0	0	0	0	0	0
86.00	0	0	0	0	0	0	0	0	0	0	0	0
87.00	0	0	0	0	0	0	0	0	0	0	0	0
88.00 Rural Health Clinic	37,464	110,385	1,394	94,533	0	14,974	0	23,684	871	0	0	0
88.01 Rural Health Clinic II	13,060	38,480	520	32,953	0	8,505	0	15,592	206	0	0	0
88.02 Rural Health Clinic III	14,893	43,881	121	0	0	0	0	5,271	211	0	0	0
90.00 Clinic	0	0	0	0	0	0	0	0	0	0	0	0
91.00 Emergency	15,097	44,483	26,665	38,095	8,201	14,941	0	34,960	2,675	0	178,510	0
92.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
93.00 Other Outpatient Services (Specify)	0	0	0	0	0	0	0	0	0	0	0	0
93.01	0	0	0	0	0	0	0	0	0	0	0	0
93.02	0	0	0	0	0	0	0	0	0	0	0	0
93.03	0	0	0	0	0	0	0	0	0	0	0	0
93.04	0	0	0	0	0	0	0	0	0	0	0	0
93.05	0	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTERS												
94.00 Home Program Dialysis	0	0	0	0	0	0	0	0	0	0	0	0
95.00 Ambulance Services	0	0	0	0	0	0	0	0	0	0	0	0
96.00 Durable Medical Equipment-Rented	0	0	0	0	0	0	0	0	0	0	0	0
97.00 Durable Medical Equipment-Sold	0	0	0	0	0	0	0	0	0	0	0	0
98.00 Other Reimbursable (specify)	0	0	0	0	0	0	0	0	0	0	0	0
99.00 Outpatient Rehabilitation Provider (specify)	0	0	0	0	0	0	0	0	0	0	0	0
100.00 Intern-Resident Service (not appvd. tchg. prgm.)	0	0	0	0	0	0	0	0	0	0	0	0
101.00 Home Health Agency	11,337	33,403	0	28,606	0	0	0	26,868	522	0	0	0

Provider Name:
JOHN C. FREMONT HEALTHCARE DISTRICT

Fiscal Period Ended:
JUNE 30, 2012

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	2,573	7,580	0	6,491	0	0	0	9,416	2,519	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	0	0	0	0	0	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	10,511	30,969	1,800	26,522	70,075	0	0	0	0	0	0	0
193.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
193.01	0	0	0	0	0	0	0	0	0	0	0	0
193.02	0	0	0	0	0	0	0	0	0	0	0	0
194.00 Jail	0	0	0	0	0	0	0	2,624	134	0	0	0
194.01 Private Duty	1,534	4,520	0	3,871	0	0	0	14,396	13	0	0	0
	0											
TOTAL	<u>314,688</u>	<u>704,686</u>	<u>113,095</u>	<u>556,477</u>	<u>597,293</u>	<u>114,488</u>	<u>0</u>	<u>346,689</u>	<u>47,704</u>	<u>87,213</u>	<u>635,278</u>	<u>0</u>

Provider Name:
JOHN C. FREMONT HEALTHCARE DISTRICT

Fiscal Period Ended:
JUNE 30, 2012

TRIAL BALANCE EXPENSES	OTHER GEN SVC	NONPHYSICIAN ANESTHETIST	NURSING SCHOOL	I & R SVC SAL & BENEFITS	I&R OTHER PROGRAM COSTS	PARAMEDICAL EDUCATION PROGRAM	ALLOC COST 23.01	ALLOC COST 23.02	SUBTOTAL 24.00	POST STEP-DOWN ADJUSTMENT 25.00	TOTAL COST 26.00
	18.00	19.00	20.00	21.00	22.00	23.00					
ANCILLARY COST CENTERS											
50.00 Operating Room	0	0	0	0	0	0	0	0	0	0	0
51.00 Recovery Room	0	0	0	0	0	0	0	0	0	0	0
52.00 Labor Room and Delivery Room	0	0	0	0	0	0	0	0	0	0	0
53.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	0
54.00 Radiology-Diagnostic	0	0	0	0	0	0	0	0	1,925,092	0	1,925,092
55.00 Radiology-Therapeutic	0	0	0	0	0	0	0	0	0	0	0
56.00 Radioisotope	0	0	0	0	0	0	0	0	0	0	0
57.00 Computed Tomography (CT) Scan	0	0	0	0	0	0	0	0	0	0	0
58.00 Magnetic Resonance Imaging (MRI)	0	0	0	0	0	0	0	0	0	0	0
59.00 Cardiac Catheterization	0	0	0	0	0	0	0	0	0	0	0
60.00 Laboratory	0	0	0	0	0	0	0	0	1,535,949	0	1,535,949
61.00 PBP Clinical Laboratory Services-Program Only	0	0	0	0	0	0	0	0	0	0	0
62.00 Whole Blood & Packed Red Blood Cells	0	0	0	0	0	0	0	0	0	0	0
63.00 Blood Storing, Processing, & Trans.	0	0	0	0	0	0	0	0	0	0	0
64.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0
65.00 Respiratory Therapy	0	0	0	0	0	0	0	0	394,143	0	394,143
66.00 Physical Therapy	0	0	0	0	0	0	0	0	5,681	0	5,681
67.00 Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0
68.00 Speech Pathology	0	0	0	0	0	0	0	0	0	0	0
69.00 Electrocardiology	0	0	0	0	0	0	0	0	0	0	0
70.00 Electroencephalography	0	0	0	0	0	0	0	0	0	0	0
71.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	113,413	0	113,413
72.00 Implantable Devices Charged to Patients	0	0	0	0	0	0	0	0	0	0	0
73.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	419,655	0	419,655
74.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	0
75.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0
76.00 Other Ancillary (specify)	0	0	0	0	0	0	0	0	0	0	0
77.00	0	0	0	0	0	0	0	0	0	0	0
78.00	0	0	0	0	0	0	0	0	0	0	0
79.00	0	0	0	0	0	0	0	0	0	0	0
80.00	0	0	0	0	0	0	0	0	0	0	0
81.00	0	0	0	0	0	0	0	0	0	0	0
82.00	0	0	0	0	0	0	0	0	0	0	0
83.00	0	0	0	0	0	0	0	0	0	0	0
84.00	0	0	0	0	0	0	0	0	0	0	0
85.00	0	0	0	0	0	0	0	0	0	0	0
86.00	0	0	0	0	0	0	0	0	0	0	0
87.00	0	0	0	0	0	0	0	0	0	0	0
88.00 Rural Health Clinic	0	0	0	0	0	0	0	0	2,213,433	0	2,213,433
88.01 Rural Health Clinic II	0	0	0	0	0	0	0	0	1,225,243	0	1,225,243
88.02 Rural Health Clinic III	0	0	0	0	0	0	0	0	422,528	0	422,528
90.00 Clinic	0	0	0	0	0	0	0	0	0	0	0
91.00 Emergency	0	0	0	0	0	0	0	0	2,083,506	0	2,083,506
92.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0
93.00 Other Outpatient Services (Specify)	0	0	0	0	0	0	0	0	0	0	0
93.01	0	0	0	0	0	0	0	0	0	0	0
93.02	0	0	0	0	0	0	0	0	0	0	0
93.03	0	0	0	0	0	0	0	0	0	0	0
93.04	0	0	0	0	0	0	0	0	0	0	0
93.05	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTERS											
94.00 Home Program Dialysis	0	0	0	0	0	0	0	0	0	0	0
95.00 Ambulance Services	0	0	0	0	0	0	0	0	0	0	0
96.00 Durable Medical Equipment-Rented	0	0	0	0	0	0	0	0	0	0	0
97.00 Durable Medical Equipment-Sold	0	0	0	0	0	0	0	0	0	0	0
98.00 Other Reimbursable (specify)	0	0	0	0	0	0	0	0	0	0	0
99.00 Outpatient Rehabilitation Provider (specify)	0	0	0	0	0	0	0	0	0	0	0
100.00 Intern-Resident Service (not appvd. tchnng. prgm.)	0	0	0	0	0	0	0	0	0	0	0
101.00 Home Health Agency	0	0	0	0	0	0	0	0	1,097,045	0	1,097,045

Provider Name:

Fiscal Period Ended:

JOHN C. FREMONT HEALTHCARE DISTRICT

JUNE 30, 2012

TRIAL BALANCE EXPENSES	OTHER GEN	NONPHYSICIAN	NURSING	I & R SVC	I&R OTHER	PARAMEDICAL	ALLOC	ALLOC	SUBTOTAL	POST	TOTAL
	SVC (SPECIFIC) 18.00	ANESTHETIST 19.00	SCHOOL 20.00	SAL & BENEFITS 21.00	PROGRAM COSTS 22.00	EDUCATION PROGRAM 23.00	COST 23.01	COST 23.02	24.00	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	387,447	0	387,447
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	0	0	0
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	144,103	0	144,103
193.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0
193.01	0	0	0	0	0	0	0	0	0	0	0
193.02	0	0	0	0	0	0	0	0	0	0	0
194.00 Jail	0	0	0	0	0	0	0	0	81,767	0	81,767
194.01 Private Duty	0	0	0	0	0	0	0	0	180,387	0	180,387
TOTAL	0	0	0	0	0	0	0	0	17,037,818	0	17,037,818

Provider Name:
JOHN C. FREMONT HEALTHCARE DISTRICT

Fiscal Period Ended:
JUNE 30, 2012

	EMP BENE (GROSS SALARIES) 4.00 (Adj)	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 8)
ANCILLARY COST CENTERS												
50.00	Operating Room										0	
51.00	Recovery Room										0	
52.00	Labor Room and Delivery Room										0	
53.00	Anesthesiology										0	
54.00	Radiology-Diagnostic	507,760									1,174,214	6,510
55.00	Radiology-Therapeutic										0	
56.00	Radioisotope										0	
57.00	Computed Tomography (CT) Scan										0	
58.00	Magnetic Resonance Imaging (MRI)										0	
59.00	Cardiac Catheterization										0	
60.00	Laboratory	536,674									1,120,720	1,100
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	197,728									285,113	570
66.00	Physical Therapy	2,756									3,421	
67.00	Occupational Therapy										0	
68.00	Speech Pathology										0	
69.00	Electrocardiology										0	
70.00	Electroencephalography										0	
71.00	Medical Supplies Charged to Patients										75,211	
72.00	Implantable Devices Charged to Patients										0	
73.00	Drugs Charged to Patients										249,618	
74.00	Renal Dialysis										0	
75.00	ASC (Non-Distinct Part)										0	
76.00	Other Ancillary (specify)										0	
77.00											0	
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	
88.00	Rural Health Clinic	544,564									1,596,187	4,762
88.01	Rural Health Clinic II	245,385									922,855	1,660
88.02	Rural Health Clinic III	176,184									296,186	1,893
90.00	Clinic										0	
91.00	Emergency	771,517									1,422,314	1,919
92.00	Observation Beds										0	
93.00	Other Outpatient Services (Specify)										0	
93.01											0	
93.02											0	
93.03											0	
93.04											0	
93.05											0	
NONREIMBURSABLE COST CENTERS												
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. tchnlg. prgm.)										0	
101.00	Home Health Agency	574,504									823,933	1,441

STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:
JOHN C. FREMONT HEALTHCARE DISTRICT

Fiscal Period Ended:
JUNE 30, 2012

	EMP BENE (GROSS SALARIES) 4.00 (Adj)	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 8)
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	171,845										296,780	327
117.00 Other Special Purpose (specify)											0	
190.00 Gift, Flower, Coffee Shop, & Canteen											0	
191.00 Research											0	
192.00 Physicians' Private Offices											3,495	1,336
193.00 Nonpaid Workers											0	
193.01											0	
193.02											0	
194.00 Jail	52,722										65,339	
194.01 Private Duty	88,403										129,053	195
TOTAL	8,920,521	0	0	0	0	0	0	0	0		14,090,022	40,000
COST TO BE ALLOCATED	239,455	0	0	0	0	0	0	0	0		2,947,796	314,688
UNIT COST MULTIPLIER - SCH 8	0.026843	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000		0.209212	7.867198

Provider Name:

JOHN C. FREMONT HEALTHCARE DISTRICT

Fiscal Period Ended:

JUNE 30, 2012

	OPER PLANT (SQ FT) (Adj 8)	LAUNDRY & LINEN (LB LNDRY) (Adj)	HOUSE-KEEPING (SQ FT) (Adj 9)	DIETARY (MEALS SERVED) (Adj)	CAFETERIA (FTE's x 100) (Adj)	MANT OF PERSONNEL (Adj)	NURSING ADMIN (NURSE HR) (Adj)	CENT SERV & SUPPLY (CSTD REQ) (Adj)	PHARMACY (COSTED REQ) (Adj)	MED REC (GROSS REVENUE) (Adj)	SOC SERV (TIME SPENT) (Adj)	OTHER SVC (TIME SPENT) (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	475	6,914									
10.00	Dietary	1,305		1,305								
11.00	Cafeteria	332		332								
12.00	Maintenance of Personnel											
13.00	Nursing Administration	273		273	168							
14.00	Central Services and Supply	231	235	231	48							
15.00	Pharmacy	88		88	15		320					
16.00	Medical Records & Library	653		653	712							
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)	2,285	33,033	2,285	14,442	2,128	37,133	27,918		2,710,924		
31.00	Intensive Care Unit											
32.00	Coronary Care Unit											
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	3,045	47,534	3,045	16,251	1,965	35,887	32,245		2,280,979		
45.00	Nursing Facility											
46.00	Other Long Term Care											
47.00												

Provider Name:
JOHN C. FREMONT HEALTHCARE DISTRICT

Fiscal Period Ended:
JUNE 30, 2012

	OPER PLANT (SQ FT) (Adj 8)	LAUNDRY & LINEN (LB LNDRY) (Adj)	HOUSE-KEEPING (SQ FT) (Adj 9)	DIETARY (MEALS SERVED) (Adj)	CAFETERIA (FTE's x 100) (Adj)	MANT OF PERSONNEL (Adj)	NURSING ADMIN (NURSE HR) (Adj)	CENT SERV & SUPPLY (CSTD REQ) (Adj)	PHARMACY (COSTED REQ) (Adj)	MED REC (GROSS REVENUE) (Adj)	SOC SERV (TIME SPENT) (Adj)	OTHER SVC (TIME SPENT) (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	6,510	6,283	6,510		807		6,986		5,501,851		
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	1,100		1,100		739		349	226,782		3,102,104	
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	570		570		329			5,819		557,537	
66.00	Physical Therapy					3					52,403	
67.00	Occupational Therapy											
68.00	Speech Pathology											
69.00	Electrocardiology											
70.00	Electroencephalography											
71.00	Medical Supplies Charged to Patients								51,648		572,385	
72.00	Implantable Devices Charged to Patients											
73.00	Drugs Charged to Patients									100	1,061,172	
74.00	Renal Dialysis											
75.00	ASC (Non-Distinct Part)											
76.00	Other Ancillary (specify)											
77.00												
78.00												
79.00												
80.00												
81.00												
82.00												
83.00												
84.00												
85.00												
86.00												
87.00												
88.00	Rural Health Clinic	4,762	1,587	4,762		1,361		8,160	7,547			
88.01	Rural Health Clinic II	1,660	592	1,660		773		5,372	1,786			
88.02	Rural Health Clinic III	1,893	138					1,816	1,825			
90.00	Clinic											
91.00	Emergency	1,919	30,347	1,919	485	1,358		12,045	23,183		6,190,199	
92.00	Observation Beds											
93.00	Other Outpatient Services (Specify)											
93.01												
93.02												
93.03												
93.04												
93.05												
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	1,441		1,441				9,257	4,525			

Provider Name:

JOHN C. FREMONT HEALTHCARE DISTRICT

Fiscal Period Ended:

JUNE 30, 2012

	OPER PLANT (SQ FT) (Adj 8)	LAUNDRY & LINEN (LB LNDRY) (Adj)	HOUSE-KEEPING (SQ FT) (Adj 9)	DIETARY (MEALS SERVED) (Adj)	CAFETERIA (FTE's x 100) (Adj)	MANT OF PERSONNEL (Adj)	NURSING ADMIN (NURSE HR) (Adj)	CENT SERV & SUPPLY (CSTD REQ) (Adj)	PHARMACY (COSTED REQ) (Adj)	MED REC (GROSS REVENUE) (Adj)	SOC SERV (TIME SPENT) (Adj)	OTHER SVC (TIME SPENT) (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	327		327				3,244	21,824				
117.00 Other Special Purpose (specify)												
190.00 Gift, Flower, Coffee Shop, & Canteen												
191.00 Research												
192.00 Physicians' Private Offices	1,336	2,049	1,336	4,144								
193.00 Nonpaid Workers												
193.01												
193.02												
194.00 Jail							904	1,163				
194.01 Private Duty	195		195				4,960	114				
TOTAL	30,400	128,712	28,032	35,322	10,406	0	119,447	413,365	100	22,029,554	0	0
COST TO BE ALLOCATED	704,686	113,095	556,477	597,293	114,488	0	346,689	47,704	87,213	635,278	0	0
UNIT COST MULTIPLIER - SCH 8	23.180458	0.878668	19.851500	16.909936	11.002138	0.000000	2.902446	0.115404	872.125384	0.028838	0.000000	0.000000

Provider Name:

JOHN C. FREMONT HEALTHCARE DISTRICT

Fiscal Period Ended:

JUNE 30, 2012

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

JOHN C. FREMONT HEALTHCARE DISTRICT

Fiscal Period Ended:

JUNE 30, 2012

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 (specify)
- 77.00
- 78.00
- 79.00
- 80.00
- 81.00
- 82.00
- 83.00
- 84.00
- 85.00
- 86.00
- 87.00
- 88.00 Rural Health Clinic
- 88.01 Rural Health Clinic II
- 88.02 Rural Health Clinic III
- 90.00 Clinic
- 91.00 Emergency
- 92.00 Observation Beds
- 93.00 Other Outpatient Services (Specify)
- 93.01
- 93.02
- 93.03
- 93.04
- 93.05

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. tchng. prgm.)
- 101.00 Home Health Agency

TRIAL BALANCE OF EXPENSES

Provider Name:
JOHN C. FREMONT HEALTHCARE DISTRICT

Fiscal Period Ended:
JUNE 30, 2012

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	GENERAL SERVICE COST CENTERS			
1.00	Capital Related Costs-Buildings and Fixtures	\$ 700,599	\$ 0	\$ 700,599
2.00	Capital Related Costs-Movable Equipment	124,667	0	124,667
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	233,156	0	233,156
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	2,929,152	(98,434)	2,830,718
6.00	Maintenance and Repairs	207,001	0	207,001
7.00	Operation of Plant	346,526	0	346,526
8.00	Laundry and Linen Service	93,528	0	93,528
9.00	Housekeeping	427,032	0	427,032
10.00	Dietary	410,106	0	410,106
11.00	Cafeteria	73,362	0	73,362
12.00	Maintenance of Personnel		0	0
13.00	Nursing Administration	264,629	0	264,629
14.00	Central Services and Supply	24,459	0	24,459
15.00	Pharmacy	65,559	0	65,559
16.00	Medical Records & Library	470,886	0	470,886
17.00	Social Service		0	0
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
	INPATIENT ROUTINE COST CENTERS			
30.00	Adults & Pediatrics (Gen Routine)	1,708,132	0	1,708,132
31.00	Intensive Care Unit		0	0
32.00	Coronary Care Unit		0	0
33.00	Burn Intensive Care Unit		0	0
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		0	0
44.00	Skilled Nursing Facility	1,066,735	(1,934)	1,064,801
45.00	Nursing Facility		0	0
46.00	Other Long Term Care		0	0
47.00			0	0

TRIAL BALANCE OF EXPENSES

Provider Name:
JOHN C. FREMONT HEALTHCARE DISTRICT

Fiscal Period Ended:
JUNE 30, 2012

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
50.00	Operating Room	\$	\$ 0	\$ 0
51.00	Recovery Room		0	0
52.00	Labor Room and Delivery Room		0	0
53.00	Anesthesiology		0	0
54.00	Radiology-Diagnostic	1,044,422	0	1,044,422
55.00	Radiology-Therapeutic		0	0
56.00	Radioisotope		0	0
57.00	Computed Tomography (CT) Scan		0	0
58.00	Magnetic Resonance Imaging (MRI)		0	0
59.00	Cardiac Catheterization		0	0
60.00	Laboratory	1,086,686	0	1,086,686
61.00	PBP Clinical Laboratory Services-Program Only		0	0
62.00	Whole Blood & Packed Red Blood Cells		0	0
63.00	Blood Storing, Processing, & Trans.		0	0
64.00	Intravenous Therapy		0	0
65.00	Respiratory Therapy	269,634	0	269,634
66.00	Physical Therapy	3,347	0	3,347
67.00	Occupational Therapy		0	0
68.00	Speech Pathology		0	0
69.00	Electrocardiology		0	0
70.00	Electroencephalography		0	0
71.00	Medical Supplies Charged to Patients	75,211	0	75,211
72.00	Implantable Devices Charged to Patients		0	0
73.00	Drugs Charged to Patients	249,618	0	249,618
74.00	Renal Dialysis		0	0
75.00	ASC (Non-Distinct Part)		0	0
76.00	Other Ancillary (specify)		0	0
77.00			0	0
78.00			0	0
79.00			0	0
80.00			0	0
81.00			0	0
82.00			0	0
83.00			0	0
84.00			0	0
85.00			0	0
86.00			0	0
87.00			0	0
88.00	Rural Health Clinic	1,494,473	2,125	1,496,598
88.01	Rural Health Clinic II	886,648	0	886,648
88.02	Rural Health Clinic III	257,679	0	257,679
90.00	Clinic		0	0
91.00	Emergency	1,367,362	0	1,367,362
92.00	Observation Beds		0	0
93.00	Other Outpatient Services (Specify)		0	0
93.01			0	0
93.02			0	0
93.03			0	0
93.04			0	0
93.05			0	0
	SUBTOTAL	\$ 15,880,609	\$ (98,243)	\$ 15,782,366
	NONREIMBURSABLE COST CENTERS			
94.00	Home Program Dialysis		0	0
95.00	Ambulance Services		0	0
96.00	Durable Medical Equipment-Rented		0	0
97.00	Durable Medical Equipment-Sold		0	0

TRIAL BALANCE OF EXPENSES

Provider Name:
JOHN C. FREMONT HEALTHCARE DISTRICT

Fiscal Period Ended:
JUNE 30, 2012

		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	782,529	0	782,529
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	286,065	0	286,065
117.00	Other Special Purpose (specify)		0	0
190.00	Gift, Flower, Coffee Shop, & Canteen		0	0
191.00	Research		0	0
192.00	Physicians' Private Offices		0	0
193.00	Nonpaid Workers		0	0
193.01			0	0
193.02			0	0
194.00	Jail	63,924	0	63,924
194.01	Private Duty	122,934	0	122,934
	SUBTOTAL	\$ 1,255,452	\$ 0	\$ 1,255,452
200	TOTAL	\$ 17,136,061	\$ (98,243)	\$ 17,037,818

(To Schedule 8)

Provider Name			Fiscal Period				Provider NPI		Adjustments	
JOHN C. FREMONT HEALTHCARE DISTRICT			JULY 1, 2011 THROUGH JUNE 30, 2012				1902029424		18	
Report References										
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
		Work Sheet	Part	Title	Line	Col.				
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>										
1	10A	A			5.00	7	Administrative and General	\$2,929,152	(\$2,125)	\$2,927,027 *
	10A	A			88.00	7	Rural Health Clinic (RHC) To reclassify Ryan White Grant expense to the clinic for proper cost allocation. 42 CFR 413.20 and 413.24 CMS Pub 15-1, Sections 2300 and 2304	1,494,473	2,125	1,496,598
2	10A	A			44.00	7	Skilled Nursing Facility	\$1,066,735	(\$1,136)	\$1,065,599 *
	10A	A			5.00	7	Administrative and General To reclassify provider's non-allowable lobbying fees adjustment to the appropriate cost center for proper cost allocation. 42 CFR 413.9(c)(3), 413.20 and 413.24 CMS Pub. 15-1, Sections 2139, 2300 and 2304	* 2,927,027	1,136	2,928,163 *

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments
JOHN C. FREMONT HEALTHCARE DISTRICT							JULY 1, 2011 THROUGH JUNE 30, 2012			1902029424		18
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
ADJUSTMENTS TO REPORTED COSTS												
3	10A	A			5.00	7	Administrative and General To eliminate patient telephone costs. 42 CFR 413.9(c)(3), 413.20 and 413.24 CMS Pub. 15-1, Sections 2106.1, 2300 and 2304	*	\$2,928,163	(\$4,779)	\$2,923,384 *	
4	10A	A			5.00	7	Administrative and General To offset the incentive payments for electronic health records against the related costs. 42 CFR 413.5, 413.9, 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.5 and 2304	*	\$2,923,384	(\$92,666)	\$2,830,718	
5	10A	A			44.00	7	Skilled Nursing Facility To eliminate the cost of supplies not included in the rate. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 51511(c)	*	\$1,065,599	(\$798)	\$1,064,801	

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments
JOHN C. FREMONT HEALTHCARE DISTRICT							JULY 1, 2011 THROUGH JUNE 30, 2012			1902029424		18
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
ADJUSTMENTS TO REPORTED STATISTICS												
6	9	B-1		5.00	1	Administrative and General (Square Feet)	4,504	(307)	4,197			
	9	B-1		9.00	1	Housekeeping	551	(76)	475			
	9	B-1		13.00	1	Nursing Administration	0	273	273			
	9	B-1		14.00	1	Central Services and Supply	279	(48)	231			
	9	B-1		16.00	1	Medical Records and Library	821	(168)	653			
	9	B-1		30.00	1	Adults and Pediatrics	3,461	(1,176)	2,285			
	9	B-1		44.00	1	Skilled Nursing Facility	4,878	(1,833)	3,045			
	9	B-1		54.00	1	Radiology-Diagnostic	6,741	(231)	6,510			
	9	B-1		60.00	1	Laboratory	1,331	(231)	1,100			
	9	B-1		65.00	1	Respiratory Therapy	827	(257)	570			
	9	B-1		91.00	1	Emergency	2,476	(557)	1,919			
	9	B-1		1.00	1	Total Statistic - Square Feet	50,620	(4,611)	46,009			
To adjust square footage statistics to agree with the provider's records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306												
7	9	B-1		5.00	2	Administrative and General (Square Feet)	4,504	(307)	4,197			
	9	B-1		9.00	2	Housekeeping	551	(76)	475			
	9	B-1		13.00	2	Nursing Administration	0	273	273			
	9	B-1		14.00	2	Central Services and Supply	279	(48)	231			
	9	B-1		16.00	2	Medical Records and Library	821	(168)	653			
	9	B-1		30.00	2	Adults and Pediatrics	3,461	(1,176)	2,285			
	9	B-1		44.00	2	Skilled Nursing Facility	4,878	(1,833)	3,045			
	9	B-1		54.00	2	Radiology-Diagnostic	6,741	(231)	6,510			
	9	B-1		60.00	2	Laboratory	1,331	(231)	1,100			
	9	B-1		65.00	2	Respiratory Therapy	827	(257)	570			
	9	B-1		91.00	2	Emergency	2,476	(557)	1,919			
	9	B-1		101.00	2	Home Health Agency	1,441	103	1,544			
	9	B-1		116.00	2	Hospice	327	102	429			
	9	B-1		192.00	2	Physicians' Private Offices	0	1,336	1,336			
	9	B-1		194.01	2	Private Duty	195	102	297			
	9	B-1		2.00	2	Total Statistic - Square Feet	50,620	(2,968)	47,652			
To adjust square footage statistics to agree with the provider's records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306												

Provider Name							Fiscal Period			Provider NPI		Adjustments
JOHN C. FREMONT HEALTHCARE DISTRICT							JULY 1, 2011 THROUGH JUNE 30, 2012			1902029424		18
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
ADJUSTMENTS TO REPORTED STATISTICS												
8	9	B-1		9.00	6, 7	Housekeeping (Square Feet)	551	(76)	475			
	9	B-1		13.00	6, 7	Nursing Administration	0	273	273			
	9	B-1		14.00	6, 7	Central Services and Supply	279	(48)	231			
	9	B-1		16.00	6, 7	Medical Records and Library	821	(168)	653			
	9	B-1		30.00	6, 7	Adults and Pediatrics	3,461	(1,176)	2,285			
	9	B-1		44.00	6, 7	Skilled Nursing Facility	4,878	(1,833)	3,045			
	9	B-1		54.00	6, 7	Radiology-Diagnostic	6,741	(231)	6,510			
	9	B-1		60.00	6, 7	Laboratory	1,331	(231)	1,100			
	9	B-1		65.00	6, 7	Respiratory Therapy	827	(257)	570			
	9	B-1		91.00	6, 7	Emergency	2,476	(557)	1,919			
	9	B-1		192.00	6, 7	Physicians' Private Offices	0	1,336	1,336			
	9	B-1		6.00	6	Total Statistic - Square Feet	42,968	(2,968)	40,000			
	9	B-1		7.00	7	Total Statistic - Square Feet	33,368	(2,968)	30,400			
To adjust square footage statistics to agree with the provider's records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306												
9	9	B-1		13.00	9	Nursing Administration (Square Feet)	0	273	273			
	9	B-1		14.00	9	Central Services and Supply	279	(48)	231			
	9	B-1		16.00	9	Medical Records and Library	821	(168)	653			
	9	B-1		30.00	9	Adults and Pediatrics	3,461	(1,176)	2,285			
	9	B-1		44.00	9	Skilled Nursing Facility	4,878	(1,833)	3,045			
	9	B-1		54.00	9	Radiology-Diagnostic	6,741	(231)	6,510			
	9	B-1		60.00	9	Laboratory	1,331	(231)	1,100			
	9	B-1		65.00	9	Respiratory Therapy	827	(257)	570			
	9	B-1		91.00	9	Emergency	2,476	(557)	1,919			
	9	B-1		192.00	9	Physicians' Private Offices	0	1,336	1,336			
	9	B-1		9.00	9	Total Statistic - Square Feet	30,924	(2,892)	28,032			
To adjust square footage statistics to agree with the provider's records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306												

Provider Name							Fiscal Period			Provider NPI		Adjustments
JOHN C. FREMONT HEALTHCARE DISTRICT							JULY 1, 2011 THROUGH JUNE 30, 2012			1902029424		18
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 REPORTED TOTAL CHARGES</u>												
10	5	C	I	XIX	92.00	8	Observation Beds To adjust observation bed revenue for proper matching of revenues and expenses. 42 CFR 413.5, 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2102, 2202.4, 2206, 2302.6 and 2304	\$398,250	(\$398,250)	\$0		

Provider Name			Fiscal Period				Provider NPI		Adjustments	
JOHN C. FREMONT HEALTHCARE DISTRICT			JULY 1, 2011 THROUGH JUNE 30, 2012				1902029424		18	
Report References										
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
		Work Sheet	Part	Title	Line	Col.				
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT										
11	6	D-3		XIX	54.00	2	Medi-Cal Ancillary Charges - Radiology-Diagnostic	\$16,727	(\$896)	\$15,831
	6	D-3		XIX	65.00	2	Medi-Cal Ancillary Charges - Respiratory Therapy	2,486	2,588	5,074
	6	D-3		XIX	66.00	2	Medi-Cal Ancillary Charges - Physical Therapy	0	402	402
	6	D-3		XIX	200.00	2	Medi-Cal Ancillary Charges - Total	87,559	2,094	89,653
12	2	E-3	VII	XIX	9.00	1	Medi-Cal Ancillary Charges	\$87,559	\$2,094	\$89,653
<p style="text-align: center;">To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary Payment Data: Service Period: 07/01/2011 through 06/30/2012 Payment Period: 07/01/2011 through 08/30/2013 Report Date: 09/11/2013 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 51173, 51511, 51541 and 51542</p>										

Provider Name							Fiscal Period			Provider NPI		Adjustments
JOHN C. FREMONT HEALTHCARE DISTRICT							JULY 1, 2011 THROUGH JUNE 30, 2012			1902029424		18
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
ADJUSTMENT TO REPORTED MEDI-CAL SETTLEMENT DATA - DPNF												
13	DPNF1	S-3		XIX	19.00	7	Medi-Cal Inpatient Days - Skilled Nursing Facility To adjust Medi-Cal patient days based on the following Fiscal Intermediary Payment Data: Service Period: 07/01/2011 through 06/30/2012 Payment Period: 07/01/2011 through 08/30/2013 Report Date: 09/11/2013 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, Section 51541	5,364	(604)	4,760		

Provider Name							Fiscal Period			Provider NPI		Adjustments
JOHN C. FREMONT HEALTHCARE DISTRICT							JULY 1, 2011 THROUGH JUNE 30, 2012			1902029424		18
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
<u>ADJUSTMENTS TO OTHER MATTERS</u>												
14	4	D-1	I	XIX	17.00	1	Medicare SNF Swing-Bed Rates through December 31, 2011	\$0	\$1,504.36	\$1,504.36		
	4	D-1	I	XIX	18.00	1	Medicare SNF Swing-Bed Rates after December 31, 2011 To include Medicare swing-bed rates to agree with critical access hospital instructions and for proper cost determination. 42 CFR 413.53 CMS Pub. 15-1, Section 2230.5 CMS Pub. 15-2, Section 3622.1	0	1,504.36	1,504.36		
15	4	D-1	I	XIX	19.00	1	Medi-Cal NF Swing-Bed Rates after July 31, 2011 To adjust Medi-Cal swing-bed rates to agree with the rate paid to the provider for proper cost determination. 42 CFR 413.53 CMS Pub. 15-1, Section 2230.5 CMS Pub. 15-2, Section 3622.1 CCR, Title 22, Section 51511(a)(3)	\$312.86	(\$0.17)	\$312.69		
16	1	N/A					Medi-Cal Credit Balances 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	\$66,104	\$66,104		
17	DPNF1	N/A					Medi-Cal Credit Balances To recover outstanding Medi-Cal Skilled Nursing Facility 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	\$41,046	\$41,046		

Provider Name							Fiscal Period			Provider NPI		Adjustments
JOHN C. FREMONT HEALTHCARE DISTRICT							JULY 1, 2011 THROUGH JUNE 30, 2012			1902029424		18
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>												
18	DPNF 1	S-3	I		27.00	2	Total Licensed Capacity (All levels) To adjust the total number of licensed beds to agree with the facility license. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			35	(1)	34