

**REPORT  
ON THE  
COST REPORT REVIEW**

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

**FISCAL PERIOD ENDED  
DECEMBER 31, 2010**

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

**Section Chief: Michael Harrold  
Audit Supervisor: Linda King  
Auditor: Dianna Morgan**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

August 8, 2013

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, 2010

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 \$1,286,350 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, 2010**

	SETTLEMENT	COST
<b>1. Medi-Cal Noncontract Settlement (SCHEDULE 1)</b> <b>Provider No. 1538157508</b>		
Reported	\$ (591,107)	
Net Change	\$ (695,244)	
Audited Amount Due Provider (State)	\$ (1,286,350)	
<b>2. Subprovider I (SCHEDULE 1-1)</b> <b>Provider No.</b>		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
<b>3. Subprovider II (SCHEDULE 1-2)</b> <b>Provider No.</b>		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
<b>4. Medi-Cal Contract Cost (CONTRACT SCH 1)</b> <b>Provider No.</b>		
Reported		\$ 0
Net Change		\$ 0
Audited Cost		\$ 0
Audited Amount Due Provider (State)	\$ 0	
<b>5. Distinct Part Nursing Facility (DPNF SCH 1)</b> <b>Provider No.</b>		
Reported		\$ 0.00
Net Change		\$ 0.00
Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)	\$ 0	
<b>6. Distinct Part Nursing Facility (DPNF SCH 1-1)</b> <b>Provider No.</b>		
Reported		\$ 0.00
Net Change		\$ 0.00
Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)	\$ 0	
<b>7. Adult Subacute (ADULT SUBACUTE SCH 1)</b> <b>Provider No.</b>		
Reported		\$ 0.00
Net Change		\$ 0.00
Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)	\$ 0	
<b>8. Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7)</b>	\$ (1,286,350)	
<b>9. Total Medi-Cal Cost</b>		\$ 0

**SUMMARY OF FINDINGS**

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

**Fiscal Period Ended:**  
**DECEMBER 31, 2010**

		SETTLEMENT	COST
<b>10. Subacute (SUBACUTE SCH 1-1) Provider No.</b>	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
<b>11. Rural Health Clinic (RHC SCH 1) Provider No.</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>12. Rural Health Clinic (RHC 95-210 SCH 1) Provider No.</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>13. Rural Health Clinic (RHC 95-210 SCH 1-1) Provider No.</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>14. County Medical Services Program (CMSP SCH 1) Provider No.</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>15. Transitional Care (TC SCH 1) Provider No.</b>	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
<b>16. Total Other Settlement Due Provider - (Lines 10 through 15)</b>		\$ 0	
<b>17. Total Combined Audited Settlement Due Provider (State/CMSP/RHC) - (Line 8 + Line 16)</b>		\$ (1,286,350)	

## COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:  
SAN JOAQUIN COMMUNITY HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 2010

Provider No.  
1538157508

		REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)		\$ 14,440,260	\$ 14,902,115
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)		\$ 14,440,260	\$ 14,902,115
6. Interim Payments (Adj 29)		\$ (15,031,367)	\$ (16,188,465)
7. Balance Due Provider (State)		\$ (591,107)	\$ (1,286,350)
8. Duplicate Payments (Adj )		\$ 0	\$ 0
9.	\$	\$ 0	0
10.	\$	\$ 0	0
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)		\$ (591,107)	\$ (1,286,350)

(To Summary of Findings)

COMPUTATION OF LESSER OF  
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:  
SAN JOAQUIN COMMUNITY HOSPITALFiscal Period Ended:  
DECEMBER 31, 2010Provider No.  
1538157508

REPORTED

AUDITED

## REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3) \$ 14,874,347 \$ 15,434,235

## CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj 28) \$ 26,789,807 \$ 28,930,2663. Inpatient Ancillary Service Charges (Adj 28) \$ 51,115,508 \$ 55,159,0224. Total Charges - Medi-Cal Inpatient Services \$ 77,905,315 \$ 84,089,2885. Excess of Customary Charges Over Reasonable Cost  
(Line 4 minus Line 1) \* \$ 63,030,968 \$ 68,655,0536. Excess of Reasonable Cost Over Customary Charges  
(Line 1 minus Line 4) \$ 0 \$ 0  
(To Schedule 1)

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



COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:  
SAN JOAQUIN COMMUNITY HOSPITALFiscal Period Ended:  
DECEMBER 31, 2010Provider No.  
1538157508

## GENERAL SERVICE UNIT NET OF SWING-BED COSTS

## INPATIENT DAYS

	REPORTED	AUDITED
1. Total Inpatient Days (include private & swing-bed) (Adj 24)	62,704	62,343
2. Inpatient Days (include private, exclude swing-bed) (Adj 24)	62,704	62,343
3. Private Room Days (exclude swing-bed private room) (Adj )	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj 24)	62,704	62,343
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 26)	6,352	6,716

## SWING-BED ADJUSTMENT

17. Medicare NF Swing-Bed Rates through Dec 31 (Adj )	\$ 0.00	\$ 0.00
18. Medicare NF Swing-Bed Rates after Dec 31(Adj )	\$ 0.00	\$ 0.00
19. Medi-Cal NF Swing-Bed Rates through July 31(Adj )	\$ 0.00	\$ 0.00
20. Medi-Cal NF Swing-Bed Rates after July 31(Adj )	\$ 0.00	\$ 0.00
21. Total Routine Serv Cost (Sch 8, Line 25, Col 27)	\$ 59,016,963	\$ 54,775,342
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)	\$ 59,016,963	\$ 54,775,342

## PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 202,757,680	\$ 202,757,680
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 202,757,680	\$ 202,757,680
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 0.291071	\$ 0.270152
32. Average Private Room Per Diem Charge (L 29 / L 3)	\$ 0.00	\$ 0.00
33. Average Semi-Private Room Per Diem Charge (L 30 / L 4)	\$ 3,233.57	\$ 3,252.29
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)	\$ 59,016,963	\$ 54,775,342

## PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 941.20	\$ 878.61
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 5,978,502	\$ 5,900,745
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 1,701,980	\$ 1,976,136
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 7,680,482	\$ 7,876,881

( To Schedule 3 )

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:  
SAN JOAQUIN COMMUNITY HOSPITALFiscal Period Ended:  
DECEMBER 31, 2010Provider No.  
1538157508

	REPORTED	AUDITED
<b>SPECIAL CARE AND/OR NURSERY UNITS</b>		
<b>NURSERY</b>		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 756,335	\$ 751,611
2. Total Inpatient Days (Adj 24)	3,002	2,882
3. Average Per Diem Cost	\$ 251.94	\$ 260.79
4. Medi-Cal Inpatient Days (Adj 26)	387	401
5. Cost Applicable to Medi-Cal	\$ 97,501	\$ 104,577
<b>INTENSIVE CARE UNIT</b>		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 15,981,261	\$ 15,281,898
7. Total Inpatient Days (Adj 24)	8,099	7,910
8. Average Per Diem Cost	\$ 1,973.24	\$ 1,931.97
9. Medi-Cal Inpatient Days (Adj 26)	747	898
10. Cost Applicable to Medi-Cal	\$ 1,474,010	\$ 1,734,909
<b>CORONARY CARE UNIT</b>		
11. Total Inpatient Routine Cost (Sch 8, Line 27, Col 27)	\$ 0	\$ 0
12. Total Inpatient Days (Adj )	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Adj )	0	0
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>NEONATAL INTENSIVE CARE UNIT</b>		
16. Total Inpatient Routine Cost (Sch 8, Line 26.01, Col 27)	\$ 4,621,272	\$ 4,561,877
17. Total Inpatient Days (Adj 24)	2,444	2,437
18. Average Per Diem Cost	\$ 1,890.86	\$ 1,871.92
19. Medi-Cal Inpatient Days (Adj 26)	69	73
20. Cost Applicable to Medi-Cal	\$ 130,469	\$ 136,650
<b>SURGICAL INTENSIVE CARE UNIT</b>		
21. Total Inpatient Routine Cost (Sch 8, Line 29, Col 27)	\$ 0	\$ 0
22. Total Inpatient Days (Adj )	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Adj )	0	0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>ADMINISTRATIVE DAYS</b>		
26. Per Diem Rate (Adj )	\$ 0.00	\$ 0.00
27. Medi-Cal Inpatient Days (Adj )	0	0
28. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>ADMINISTRATIVE DAYS</b>		
29. Per Diem Rate (Adj )	\$ 0.00	\$ 0.00
30. Medi-Cal Inpatient Days (Adj )	0	0
31. Cost Applicable to Medi-Cal	\$ 0	\$ 0
32. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,28,31)	\$ 1,701,980	\$ 1,976,136

(To Schedule 4)

SCHEDULE OF MEDI-CAL ANCILLARY COSTS

Provider Name:  
SAN JOAQUIN COMMUNITY HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 2010

Provider No:  
1538157508

		TOTAL ANCILLARY COST *	TOTAL ANCILLARY CHARGES (Adj 25)	RATIO COST TO CHARGES	MEDI-CAL CHARGES (From Schedule 6)	MEDI-CAL COST
<b>ANCILLARY COST CENTERS</b>						
37.00	Operating Room	\$ 28,258,787	\$ 229,595,255	0.123081	\$ 10,452,100	\$ 1,286,454
38.00	Recovery Room	0	0	0.000000	0	0
39.00	Delivery Room and Labor Room	7,246,815	22,727,540	0.318856	1,359,892	433,610
40.00	Anesthesiology	0	0	0.000000	0	0
41.00	Radiology - Diagnostic	4,981,911	42,853,954	0.116253	2,250,894	261,674
41.01		0	0	0.000000	0	0
41.02		0	0	0.000000	0	0
42.00	Radiology - Therapeutic	0	0	0.000000	0	0
43.00	Radioisotope	571,174	4,074,161	0.140194	296,566	41,577
43.01	CT Scanner	1,773,446	52,384,961	0.033854	2,467,697	83,542
44.00	Laboratory	11,081,009	102,880,449	0.107708	8,230,557	886,494
44.01	Pathological Lab	0	0	0.000000	0	0
46.00	Whole Blood	0	0	0.000000	0	0
47.00	Blood Storing, Processing and Transfers	2,793,977	2,230,097	1.252850	481,595	603,366
48.00	Intravenous Therapy	0	0	0.000000	0	0
49.00	Respiratory Therapy	4,016,036	25,046,673	0.160342	2,902,845	465,448
50.00	Physical Therapy	1,310,474	4,211,393	0.311174	318,877	99,226
51.00	Occupational Therapy	332,111	953,877	0.348170	100,048	34,834
52.00	Speech Pathology	240,656	1,319,169	0.182430	3,101	566
53.00	Electrocardiology	456,202	6,103,648	0.074742	370,938	27,725
54.00	Electroencephalography	0	0	0.000000	0	0
55.00	Medical Supplies Charged to Patients	4,101,116	10,674,431	0.384200	479,023	184,041
55.30	Impl. Dev. Charged to Patient	18,029,107	52,479,204	0.343548	2,088,930	717,647
56.00	Drugs Charged to Patients	14,725,265	178,141,991	0.082660	17,388,136	1,437,308
57.00	Renal Dialysis	1,350,870	3,849,928	0.350882	484,077	169,854
59.00	Other Ancillary - Ultrasound	860,234	17,418,892	0.049385	910,729	44,976
59.01	Cardiac Catheterization Lab	6,432,812	44,720,251	0.143846	1,361,863	195,898
59.02	Non-Invasive Cardiology	641,814	8,190,383	0.078362	725,660	56,864
60.00	Clinic	1,081,272	1,267,823	0.852857	0	0
60.01	Diabetic Counseling	371,950	502,368	0.740393	0	0
61.00	Emergency	13,893,469	65,619,245	0.211729	2,485,494	526,250
62.00	Observation Beds	0	4,316,598	0.000000	0	0
71.00	Home Health Agency	3,121,157	0	0.000000	0	0
82.00						
83.00						
84.00						
85.00						
86.00						
<b>TOTAL</b>		<b>\$ 127,671,662</b>	<b>\$ 881,562,291</b>		<b>\$ 55,159,022</b>	<b>\$ 7,557,354</b>

(To Schedule 3)

\* From Schedule 8, Column 27











Provider Name:  
SAN JOAQUIN COMMUNITY HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 2010

TRIAL BALANCE EXPENSES	ALLOC COST 4.08	EMPLOYEE BENEFITS 5.00	ALLOC COST 6.01	ALLOC COST 6.02	ALLOC COST 6.03	ALLOC COST 6.04	ALLOC COST 6.05	ALLOC COST 6.06	ALLOC COST 6.07	ALLOC COST 6.08	ACCUMULATE COST	ADMIN- TRATIVE & GENERAL 6.00
<b>ANCILLARY COST CENTERS</b>												
37.00 Operating Room	0	208,810	0	0	0	0	0	0	0	0	20,419,844	2,853,766
38.00 Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00 Delivery Room and Labor Room	0	76,719	0	0	0	0	0	0	0	0	5,148,575	719,537
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
41.00 Radiology - Diagnostic	0	49,594	0	0	0	0	0	0	0	0	3,750,517	524,152
41.01	0	0	0	0	0	0	0	0	0	0	0	0
41.02	0	0	0	0	0	0	0	0	0	0	0	0
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
43.00 Radioisotope	0	7,047	0	0	0	0	0	0	0	0	413,407	57,776
43.01 CT Scanner	0	8,704	0	0	0	0	0	0	0	0	1,187,162	165,911
44.00 Laboratory	0	92,598	0	0	0	0	0	0	0	0	8,671,205	1,211,840
44.01 Pathological Lab	0	0	0	0	0	0	0	0	0	0	0	0
46.00 Whole Blood	0	0	0	0	0	0	0	0	0	0	0	0
47.00 Blood Storing, Processing and Transfers	0	0	0	0	0	0	0	0	0	0	2,261,145	316,005
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	0	48,909	0	0	0	0	0	0	0	0	3,281,295	458,576
50.00 Physical Therapy	0	18,608	0	0	0	0	0	0	0	0	1,069,632	149,486
51.00 Occupational Therapy	0	5,030	0	0	0	0	0	0	0	0	283,087	39,563
52.00 Speech Pathology	0	3,662	0	0	0	0	0	0	0	0	201,933	28,221
53.00 Electrocardiology	0	0	0	0	0	0	0	0	0	0	339,493	47,446
54.00 Electroencephalography	0	0	0	0	0	0	0	0	0	0	0	0
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0	3,277,863	458,096
55.30 Impl. Dev. Charged to Patient	0	0	0	0	0	0	0	0	0	0	14,379,332	2,009,577
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	0	0
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	1,162,325	162,440
59.00 Other Ancillary - Ultrasound	0	9,849	0	0	0	0	0	0	0	0	641,347	89,631
59.01 Cardiac Catheterization Lab	0	53,903	0	0	0	0	0	0	0	0	4,632,973	647,479
59.02 Non-Invasive Cardiology	0	8,239	0	0	0	0	0	0	0	0	495,823	69,294
60.00 Clinic	0	6,065	0	0	0	0	0	0	0	0	859,378	120,102
60.01 Diabetic Counseling	0	4,084	0	0	0	0	0	0	0	0	273,031	38,157
61.00 Emergency	0	136,526	0	0	0	0	0	0	0	0	9,997,176	1,397,151
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
71.00 Home Health Agency	0	39,391	0	0	0	0	0	0	0	0	2,536,795	354,529
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
<b>NONREIMBURSABLE COST CENTER:</b>												
96.00 Gift, Flower, Coffee Shop & Canteen	0	2,716	0	0	0	0	0	0	0	0	836,447	116,897
97.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
98.00 Physicians' Private Office	0	0	0	0	0	0	0	0	0	0	0	0
98.01 Public Relations- Nonreimbursable	0	7,815	0	0	0	0	0	0	0	0	2,126,973	297,254
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
99.01 Community Education - Grants	0	5,129	0	0	0	0	0	0	0	0	392,399	54,840
99.02 Non-Operating Cost Centers	0	0	0	0	0	0	0	0	0	0	567,834	79,357
99.04	0	0	0	0	0	0	0	0	0	0	0	0
99.05	0	0	0	0	0	0	0	0	0	0	0	0
100.00	0	0	0	0	0	0	0	0	0	0	0	0
100.01	0	0	0	0	0	0	0	0	0	0	0	0
100.02	0	0	0	0	0	0	0	0	0	0	0	0
100.03	0	0	0	0	0	0	0	0	0	0	0	0
100.04	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	2,154,171	0	0	0	0	0	0	0	0	209,758,591	25,720,204



Provider Name:  
SAN JOAQUIN COMMUNITY HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 2010

	TRIAL BALANCE EXPENSES	MAINT & REPAIRS 7.00	OPER PLANT 8.00	LAUNDRY & LINEN 9.00	HOUSEKEEP 10.00	DIETARY 11.00	CAFE 12.00	MAINT OF PERSONNEL 13.00	NURSING ADMIN 14.00	CENTRAL SERVICE & SUPPLY 15.00	PHARMACY 16.00	MEDICAL RECORDS & LIBRARY 17.00	SOCIAL SERVICE 18.00
<b>ANCILLARY COST CENTERS</b>													
37.00	Operating Room	439,687	1,081,384	98,201	131,550	0	119,107	0	1,053,656	504,830	0	1,556,763	0
38.00	Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00	Delivery Room and Labor Room	120,230	295,698	76,614	203,546	0	45,425	0	442,631	40,456	0	154,103	0
40.00	Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
41.00	Radiology - Diagnostic	64,811	159,398	47,904	72,485	0	30,459	0	22,929	18,686	0	290,570	0
41.01		0	0	0	0	0	0	0	0	0	0	0	0
41.02		0	0	0	0	0	0	0	0	0	0	0	0
42.00	Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
43.00	Radioisotope	12,136	29,848	3,956	21,704	0	3,134	0	0	1,588	0	27,625	0
43.01	CT Scanner	9,307	22,890	0	0	0	4,744	0	0	28,237	0	355,194	0
44.00	Laboratory	66,027	162,390	0	46,832	0	61,248	0	0	163,888	0	697,577	0
44.01	Pathological Lab	0	0	0	0	0	0	0	0	0	0	0	0
46.00	Whole Blood	0	0	0	0	0	0	0	0	0	0	0	0
47.00	Blood Storing, Processing and Transfers	0	0	0	0	0	0	0	0	201,706	0	15,121	0
48.00	Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00	Respiratory Therapy	11,811	29,048	0	15,762	0	30,977	0	0	18,739	0	169,828	0
50.00	Physical Therapy	14,569	35,832	0	1,503	0	9,422	0	0	1,476	0	28,555	0
51.00	Occupational Therapy	0	0	0	0	0	2,155	0	0	838	0	6,468	0
52.00	Speech Pathology	0	0	0	0	0	1,515	0	0	42	0	8,945	0
53.00	Electrocardiology	4,795	11,793	0	10,135	0	0	0	0	1,154	0	41,386	0
54.00	Electroencephalography	0	0	0	0	0	0	0	0	0	0	0	0
55.00	Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	292,779	0	72,378	0
55.30	Impl. Dev. Charged to Patient	0	0	0	0	0	0	0	0	1,284,364	0	355,833	0
56.00	Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	13,517,379	1,207,886	0
57.00	Renal Dialysis	0	0	0	0	0	0	0	0	0	0	26,104	0
59.00	Other Ancillary - Ultrasound	552	1,357	0	0	0	4,895	0	0	4,344	0	118,108	0
59.01	Cardiac Catheterization Lab	126,057	310,030	20,980	123,407	13,046	23,146	0	134,183	98,286	0	303,224	0
59.02	Non-Invasive Cardiology	4,738	11,654	0	0	0	4,217	0	0	553	0	55,535	0
60.00	Clinic	15,149	37,258	0	22,577	0	5,158	0	6,787	6,266	0	8,596	0
60.01	Diabetic Counseling	14,385	35,379	0	0	0	2,297	0	5,136	158	0	3,406	0
61.00	Emergency	183,965	452,452	161,638	370,220	17,470	81,184	0	715,400	71,885	0	444,929	0
62.00	Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
71.00	Home Health Agency	59,408	146,109	0	0	0	21,621	0	0	2,696	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
<b>NONREIMBURSABLE COST CENTER:</b>													
96.00	Gift, Flower, Coffee Shop & Canteen	14,923	36,701	0	7,549	0	1,459	0	0	0	0	0	0
97.00	Research	0	0	0	0	0	0	0	0	0	0	0	0
98.00	Physicians' Private Office	0	0	0	0	0	0	0	0	0	0	0	0
98.01	Public Relations- Nonreimbursable	26,804	65,923	0	0	0	5,553	0	0	96	0	0	0
99.00	Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
99.01	Community Education - Grants	18,671	45,920	0	0	0	5,403	0	0	729	0	0	0
99.02	Non-Operating Cost Centers	539,421	1,326,674	0	0	148,374	0	0	0	0	0	0	0
99.04		0	0	0	0	0	0	0	0	0	0	0	0
99.05		0	0	0	0	0	0	0	0	0	0	0	0
100.00		0	0	0	0	0	0	0	0	0	0	0	0
100.01		0	0	0	0	0	0	0	0	0	0	0	0
100.02		0	0	0	0	0	0	0	0	0	0	0	0
100.03		0	0	0	0	0	0	0	0	0	0	0	0
100.04		0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>7,817,925</b>	<b>9,111,593</b>	<b>1,251,490</b>	<b>3,398,766</b>	<b>2,997,275</b>	<b>1,125,372</b>	<b>0</b>	<b>6,989,182</b>	<b>2,964,597</b>	<b>13,517,379</b>	<b>7,718,187</b>	<b>1,958</b>



Provider Name:  
SAN JOAQUIN COMMUNITY HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 2010

TRIAL BALANCE EXPENSES	ALLOC COST 19.00	ALLOC COST 19.02	ALLOC COST 19.03	NON-PHYSICIAN ANESTH 20.00	NURSING SCHOOL 21.00	INT & RES SALARY & FRINGES 22.00	INT & RES PROGRAM 23.00	PARAMED EDUCAT 24.00	SUBTOTAL 25.00	POST	TOTAL
										STEP-DOWN ADJUSTMENT 26.00	COST 27.00
<b>ANCILLARY COST CENTERS</b>											
37.00 Operating Room	0	0	0	0	0	0	0	0	28,258,787		28,258,787
38.00 Recovery Room	0	0	0	0	0	0	0	0	0		0
39.00 Delivery Room and Labor Room	0	0	0	0	0	0	0	0	7,246,815		7,246,815
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0		0
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	4,981,911		4,981,911
41.01	0	0	0	0	0	0	0	0	0		0
41.02	0	0	0	0	0	0	0	0	0		0
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0		0
43.00 Radioisotope	0	0	0	0	0	0	0	0	571,174		571,174
43.01 CT Scanner	0	0	0	0	0	0	0	0	1,773,446		1,773,446
44.00 Laboratory	0	0	0	0	0	0	0	0	11,081,009		11,081,009
44.01 Pathological Lab	0	0	0	0	0	0	0	0	0		0
46.00 Whole Blood	0	0	0	0	0	0	0	0	0		0
47.00 Blood Storing, Processing and Transfers	0	0	0	0	0	0	0	0	2,793,977		2,793,977
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0		0
49.00 Respiratory Therapy	0	0	0	0	0	0	0	0	4,016,036		4,016,036
50.00 Physical Therapy	0	0	0	0	0	0	0	0	1,310,474		1,310,474
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	332,111		332,111
52.00 Speech Pathology	0	0	0	0	0	0	0	0	240,656		240,656
53.00 Electrocardiology	0	0	0	0	0	0	0	0	456,202		456,202
54.00 Electroencephalography	0	0	0	0	0	0	0	0	0		0
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	4,101,116		4,101,116
55.30 Impl. Dev. Charged to Patient	0	0	0	0	0	0	0	0	18,029,107		18,029,107
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	14,725,265		14,725,265
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	1,350,870		1,350,870
59.00 Other Ancillary - Ultrasound	0	0	0	0	0	0	0	0	860,234		860,234
59.01 Cardiac Catheterization Lab	0	0	0	0	0	0	0	0	6,432,812		6,432,812
59.02 Non-Invasive Cardiology	0	0	0	0	0	0	0	0	641,814		641,814
60.00 Clinic	0	0	0	0	0	0	0	0	1,081,272		1,081,272
60.01 Diabetic Counseling	0	0	0	0	0	0	0	0	371,950		371,950
61.00 Emergency	0	0	0	0	0	0	0	0	13,893,469		13,893,469
62.00 Observation Beds	0	0	0	0	0	0	0	0	0		0
71.00 Home Health Agency	0	0	0	0	0	0	0	0	3,121,157		3,121,157
82.00	0	0	0	0	0	0	0	0	0		0
83.00	0	0	0	0	0	0	0	0	0		0
84.00	0	0	0	0	0	0	0	0	0		0
85.00	0	0	0	0	0	0	0	0	0		0
86.00	0	0	0	0	0	0	0	0	0		0
<b>NONREIMBURSABLE COST CENTER:</b>											
96.00 Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	1,013,976		1,013,976
97.00 Research	0	0	0	0	0	0	0	0	0		0
98.00 Physicians' Private Office	0	0	0	0	0	0	0	0	0		0
98.01 Public Relations- Nonreimbursable	0	0	0	0	0	0	0	0	2,522,604		2,522,604
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0		0
99.01 Community Education - Grants	0	0	0	0	0	0	0	0	517,962		517,962
99.02 Non-Operating Cost Centers	0	0	0	0	0	0	0	0	2,661,660		2,661,660
99.04	0	0	0	0	0	0	0	0	0		0
99.05	0	0	0	0	0	0	0	0	0		0
100.00	0	0	0	0	0	0	0	0	0		0
100.01	0	0	0	0	0	0	0	0	0		0
100.02	0	0	0	0	0	0	0	0	0		0
100.03	0	0	0	0	0	0	0	0	0		0
100.04	0	0	0	0	0	0	0	0	0		0
<b>TOTAL</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>209,758,591</u>	<u>0</u>	<u>209,758,591</u>







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, 2010

	EMP BENE (GROSS SALARIES) 5.00 (Adj 17)	STAT 6.01 (Adj)	STAT 6.02 (Adj)	STAT 6.03 (Adj)	STAT 6.04 (Adj)	STAT 6.05 (Adj)	STAT 6.06 (Adj)	STAT 6.07 (Adj)	STAT 6.08 (Adj)	ADM & GEN (ACCUM COST)	MAINT & REPAIRS (SQ FT) 7.00 (Adj 18, 22)
<b>ANCILLARY COST CENTERS</b>											
37.00	Operating Room	9,386,569								20,419,844	31,085
38.00	Recovery Room									0	
39.00	Delivery Room and Labor Room	3,448,724								5,148,575	8,500
40.00	Anesthesiology									0	
41.00	Radiology - Diagnostic	2,229,386								3,750,517	4,582
41.01										0	
41.02										0	
42.00	Radiology - Therapeutic									0	
43.00	Radioisotope	316,784								413,407	858
43.01	CT Scanner	391,290								1,187,162	658
44.00	Laboratory	4,162,528								8,671,205	4,668
44.01	Pathological Lab									0	
46.00	Whole Blood									0	
47.00	Blood Storing, Processing and Transfers									2,261,145	
48.00	Intravenous Therapy									0	
49.00	Respiratory Therapy	2,198,573								3,281,295	835
50.00	Physical Therapy	836,464								1,069,632	1,030
51.00	Occupational Therapy	226,110								283,087	
52.00	Speech Pathology	164,611								201,933	
53.00	Electrocardiology									339,493	339
54.00	Electroencephalography									0	
55.00	Medical Supplies Charged to Patients									3,277,863	
55.30	Impl. Dev. Charged to Patient									14,379,332	
56.00	Drugs Charged to Patients									0	
57.00	Renal Dialysis									1,162,325	
59.00	Other Ancillary - Ultrasound	442,730								641,347	39
59.01	Cardiac Catheterization Lab	2,423,083								4,632,973	8,912
59.02	Non-Invasive Cardiology	370,377								495,823	335
60.00	Clinic	272,658								859,378	1,071
60.01	Diabetic Counseling	183,571								273,031	1,017
61.00	Emergency	6,137,233								9,997,176	13,006
62.00	Observation Beds									0	
71.00	Home Health Agency	1,770,716								2,536,795	4,200
82.00										0	
83.00										0	
84.00										0	
85.00										0	
86.00										0	
<b>NONREIMBURSABLE COST CENTERS</b>											
96.00	Gift, Flower, Coffee Shop & Canteen	122,103								836,447	1,055
97.00	Research									0	
98.00	Physicians' Private Office									0	
98.01	Public Relations- Nonreimbursable	351,300								2,126,973	1,895
99.00	Nonpaid Workers									0	
99.01	Community Education - Grants	230,565								392,399	1,320
99.02	Non-Operating Cost Centers									567,834	38,136
99.04										0	
99.05										0	
100.00										0	
100.01										0	
100.02										0	
100.03										0	
100.04										0	
TOTAL	96,835,923	0	0	0	0	0	0	0	0	184,038,387	552,712
COST TO BE ALLOCATED	2,154,171	0	0	0	0	0	0	0	0	25,720,204	7,817,925
UNIT COST MULTIPLIER - SCH 8	0.022246	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.139755	14.144662



Provider Name:  
SAN JOAQUIN COMMUNITY HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 2010

	OPER PLANT (SQ FT) 8.00 (Adj 18, 22)	LAUNDRY & LINEN (LB LNDRY) 9.00 (Adj 23)	HOUSE-KEEPING (HR SERV) 10.00 (Adj 19)	DIETARY (MEALS SERVED) 11.00 (Adj)	CAFETERIA (PROD FTE'S) 12.00 (Adj)	MAINT OF PERSONNEL (# HOUSED) 13.00 (Adj)	NURSING ADMIN (EMP STATS) 14.00 (Adj)	CENT SERV & SUPPLY (CST REQ) 15.00 (Adj)	PHARMACY (COSTS REQUIS) 16.00 (Adj)	MED REC (GROSS REV) 17.00 (Adj 21)	SOC SERV (PATIENT DAYS) 18.00 (Adj)	STAT 19.00 (Adj)	
<b>ANCILLARY COST CENTERS</b>													
37.00	Operating Room	31,085	115,626	3,764			12,654		11,488	5,651,914		229,595,255	
38.00	Recovery Room												
39.00	Delivery Room and Labor Room	8,500	90,209	5,824			4,826		4,826	452,930		22,727,540	
40.00	Anesthesiology												
41.00	Radiology - Diagnostic	4,582	56,404	2,074			3,236		250	209,197		42,853,954	
41.01													
41.02													
42.00	Radiology - Therapeutic												
43.00	Radioisotope	858	4,658	621			333			17,782		4,074,161	
43.01	CT Scanner	658					504			316,128		52,384,961	
44.00	Laboratory	4,668		1,340			6,507			1,834,842		102,880,449	
44.01	Pathological Lab												
46.00	Whole Blood												
47.00	Blood Storing, Processing and Transfers									2,258,232		2,230,097	
48.00	Intravenous Therapy												
49.00	Respiratory Therapy	835		451			3,291			209,797		25,046,673	
50.00	Physical Therapy	1,030		43			1,001			16,524		4,211,393	
51.00	Occupational Therapy						229			9,383		953,877	
52.00	Speech Pathology						161			472		1,319,169	
53.00	Electrocardiology	339		290						12,915		6,103,648	
54.00	Electroencephalography												
55.00	Medical Supplies Charged to Patients									3,277,863		10,674,431	
55.30	Impl. Dev. Charged to Patient									14,379,332		52,479,204	
56.00	Drugs Charged to Patients										7,429,567	178,141,991	
57.00	Renal Dialysis											3,849,928	
59.00	Other Ancillary - Ultrasound	39					520			48,638		17,418,892	
59.01	Cardiac Catheterization Lab	8,912	24,703	3,531	2,681	2,459		1,463	1,100,378			44,720,251	
59.02	Non-Invasive Cardiology	335					448			6,187		8,190,383	
60.00	Clinic	1,071		646			548		74	70,155		1,267,823	
60.01	Diabetic Counseling	1,017					244		56	1,765		502,368	
61.00	Emergency	13,006	190,319	10,593	3,590	8,625		7,800		804,804		65,619,245	
62.00	Observation Beds												
71.00	Home Health Agency	4,200					2,297			30,180			
82.00													
83.00													
84.00													
85.00													
86.00													
<b>NONREIMBURSABLE COST CENTERS</b>													
96.00	Gift, Flower, Coffee Shop & Canteen	1,055		216			155						
97.00	Research												
98.00	Physicians' Private Office												
98.01	Public Relations- Nonreimbursable	1,895					590			1,071			
99.00	Nonpaid Workers												
99.01	Community Education - Grants	1,320					574			8,167			
99.02	Non-Operating Cost Centers	38,136			30,491								
99.04													
99.05													
100.00													
100.01													
100.02													
100.03													
100.04													
	TOTAL	261,918	1,473,559	97,248	615,943	119,560	0	76,203	33,190,674	7,429,567	1,138,297,549	74,670	0
	COST TO BE ALLOCATED	9,111,593	1,251,490	3,398,766	2,997,275	1,125,372	0	6,989,182	2,964,597	13,517,379	7,718,187	1,958	0
	UNIT COST MULTIPLIER - SCH 8	34.787961	0.849298	34.949465	4.866156	9.412610	0.000000	91.717932	0.089320	1.819403	0.006780	0.026223	0.000000

Provider Name:  
SAN JOAQUIN COMMUNITY HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 2010

STAT	STAT	NONPHY ANESTH (ASG TIME)	NURSE SCHOOL (ASG TIME)	I&R-SAL & FRINGES (ASG TIME)	I&R-PRG COST (ASG TIME)	PARAMED EDUCAT (ASG TIME)
19.02 (Adj)	19.03 (Adj)	20.00 (Adj)	21.00 (Adj)	22.00 (Adj)	23.00 (Adj)	24.00 (Adj)
<b>GENERAL SERVICE COST CENTERS</b>						
1.00	Old Cap Rel Costs-Bldg & Fixtures					
2.00	Old Cap Rel Costs-Movable Equipment					
3.00	New Cap Rel Costs-Bldg & Fixtures					
4.00	New Cap Rel Costs-Movable Equipment					
4.01						
4.02						
4.03						
4.04						
4.05						
4.06						
4.07						
4.08						
5.00	Employee Benefits					
6.01	Non-Patient Telephones					
6.02	Data Processing					
6.03	Purchasing/Receiving					
6.04	Patient Admitting					
6.05	Patient Business Office					
6.06						
6.07						
6.08						
6.00	Administrative and General					
7.00	Maintenance and Repairs					
8.00	Operation of Plant					
9.00	Laundry and Linen Service					
10.00	Housekeeping					
11.00	Dietary					
12.00	Cafeteria					
13.00	Maintenance of Personnel					
14.00	Nursing Administration					
15.00	Central Services & Supply					
16.00	Pharmacy					
17.00	Medical Records and Library					
18.00	Social Service					
19.00						
19.02						
19.03						
20.00						
21.00	Nursing School					
22.00	Intern & Res Service-Salary & Fringes					
23.00	Intern & Res Other Program					
24.00	Paramedical Ed Program					
<b>INPATIENT ROUTINE COST CENTERS</b>						
25.00	Adults & Pediatrics (Gen Routine)					
26.00	Intensive Care Unit					
26.01	Neonatal Intensive Care Unit					
27.00	Coronary Care Unit					
28.00						
29.00	Surgical Intensive Care					
30.00	Subprovider I					
31.00	Subprovider II					
33.00	Nursery					
34.00	Medicare Certified Nursing Facility					
35.00	Distinct Part Nursing Facility					
36.00	Adult Subacute Care Unit					
36.01	Subacute Care Unit II					
36.02	Transitional Care Unit					



## TRIAL BALANCE OF EXPENSES

Provider Name:  
SAN JOAQUIN COMMUNITY HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 2010

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	<b>GENERAL SERVICE COST CENTERS</b>			
1.00	Old Cap Rel Costs-Bldg & Fixtures	\$	\$ 0	\$ 0
2.00	Old Cap Rel Costs-Movable Equipment		0	0
3.00	New Cap Rel Costs-Bldg & Fixtures	3,212,144	(27,560)	3,184,584
4.00	New Cap Rel Costs-Movable Equipment	8,089,942	(1,177,336)	6,912,606
4.01			0	0
4.02			0	0
4.03			0	0
4.04			0	0
4.05			0	0
4.06			0	0
4.07			0	0
4.08			0	0
5.00	Employee Benefits	2,286,542	(141,126)	2,145,416
6.01	Non-Patient Telephones		0	0
6.02	Data Processing		0	0
6.03	Purchasing/Receiving		0	0
6.04	Patient Admitting		0	0
6.05	Patient Business Office		0	0
6.06			0	0
6.07			0	0
6.08			0	0
6.00	Administrative and General	25,944,229	(1,104,649)	24,839,580
7.00	Maintenance and Repairs	4,816,908	(77,809)	4,739,099
8.00	Operation of Plant	2,672,494	0	2,672,494
9.00	Laundry and Linen Service	984,918	(3,889)	981,029
10.00	Housekeeping	2,937,450	(29,287)	2,908,163
11.00	Dietary	3,670,410	(1,485,067)	2,185,343
12.00	Cafeteria	(1,288,918)	1,288,918	0
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	5,654,178	96,494	5,750,672
15.00	Central Services & Supply	1,884,498	(93,189)	1,791,309
16.00	Pharmacy	11,610,929	(140,040)	11,470,889
17.00	Medical Records and Library	6,090,778	(198,398)	5,892,380
18.00	Social Service	1,718	0	1,718
19.00			0	0
19.02			0	0
19.03			0	0
20.00			0	0
21.00	Nursing School		0	0
22.00	Intern & Res Service-Salary & Fringes		0	0
23.00	Intern & Res Other Program		0	0
24.00	Paramedical Ed Program		0	0
	<b>INPATIENT ROUTINE COST CENTERS</b>			
25.00	Adults & Pediatrics (Gen Routine)	36,911,183	(1,931,798)	34,979,385
26.00	Intensive Care Unit	11,027,469	(401,555)	10,625,914
26.01	Neonatal Intensive Care Unit	3,527,298	(138,190)	3,389,108
27.00	Coronary Care Unit		0	0
28.00			0	0
29.00	Surgical Intensive Care		0	0
30.00	Subprovider I		0	0
31.00	Subprovider II		0	0
33.00	Nursery	515,107	0	515,107
34.00	Medicare Certified Nursing Facility		0	0
35.00	Distinct Part Nursing Facility		0	0
36.00	Adult Subacute Care Unit		0	0
36.01	Subacute Care Unit II		0	0
36.02	Transitional Care Unit		0	0

## TRIAL BALANCE OF EXPENSES

Provider Name:  
SAN JOAQUIN COMMUNITY HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 2010

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	<b>ANCILLARY COST CENTERS</b>			
37.00	Operating Room	\$ 19,271,792	\$ (472,518)	\$ 18,799,274
38.00	Recovery Room		0	0
39.00	Delivery Room and Labor Room	5,026,485	0	5,026,485
40.00	Anesthesiology		0	0
41.00	Radiology - Diagnostic	3,338,221	(121,757)	3,216,464
41.01			0	0
41.02			0	0
42.00	Radiology - Therapeutic		0	0
43.00	Radioisotope	412,257	(12,249)	400,008
43.01	CT Scanner	835,412	(18,498)	816,914
44.00	Laboratory	8,668,492	(244,349)	8,424,143
44.01	Pathological Lab		0	0
46.00	Whole Blood		0	0
47.00	Blood Storing, Processing and Transfers	2,261,145	0	2,261,145
48.00	Intravenous Therapy		0	0
49.00	Respiratory Therapy	3,266,020	(122,389)	3,143,631
50.00	Physical Therapy	1,076,224	(37,335)	1,038,889
51.00	Occupational Therapy	286,310	(8,392)	277,918
52.00	Speech Pathology	203,386	(6,057)	197,329
53.00	Electrocardiology	321,984	0	321,984
54.00	Electroencephalography		0	0
55.00	Medical Supplies Charged to Patients	3,277,863	0	3,277,863
55.30	Impl. Dev. Charged to Patient	14,379,332	0	14,379,332
56.00	Drugs Charged to Patients		0	0
57.00	Renal Dialysis	1,162,325	0	1,162,325
59.00	Other Ancillary - Ultrasound	602,716	(19,399)	583,317
59.01	Cardiac Catheterization Lab	4,197,917	(93,708)	4,104,209
59.02	Non-Invasive Cardiology	505,185	(19,389)	485,796
60.00	Clinic	811,745	(31,742)	780,003
60.01	Diabetic Counseling	272,504	(8,985)	263,519
61.00	Emergency	9,984,022	(318,614)	9,665,408
62.00	Observation Beds		0	0
71.00	Home Health Agency	2,564,199	(89,769)	2,474,430
82.00			0	0
83.00			0	0
84.00			0	0
85.00			0	0
86.00			0	0
	<b>SUBTOTAL</b>	\$ 213,274,813	\$ (7,189,631)	\$ 206,085,182
	<b>NONREIMBURSABLE COST CENTERS</b>			
96.00	Gift, Flower, Coffee Shop & Canteen	552,760	275,339	828,099
97.00	Research		0	0
98.00	Physicians' Private Office		0	0
98.01	Public Relations- Nonreimbursable	2,084,605	24,438	2,109,043
99.00	Nonpaid Workers		0	0
99.01	Community Education - Grants	393,782	(21,786)	371,996
99.02	Non-Operating Cost Centers	364,271	0	364,271
99.04			0	0
99.05			0	0
100.00			0	0
100.01			0	0
100.02			0	0
100.03			0	0
100.04			0	0
100.99	<b>SUBTOTAL</b>	\$ 3,395,418	\$ 277,991	\$ 3,673,409
101	<b>TOTAL</b>	\$ 216,670,231	\$ (6,911,640)	\$ 209,758,591

(To Schedule 8)



Provider Name:  
SAN JOAQUIN COMMUNITY HOSPITAL

	TOTAL ADJ (Page 1 & 2)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8 - 9	AUDIT ADJ 10-13	AUDIT ADJ 14	AUDIT ADJ 15	AUDIT ADJ 16
<b>ANCILLARY COST CENTERS</b>													
37.00 Operating Room	(472,518)					(34,252)	(438,266)						
38.00 Recovery Room	0												
39.00 Delivery Room and Labor Room	0												
40.00 Anesthesiology	0												
41.00 Radiology - Diagnostic	(121,757)					(8,826)	(112,931)						
41.01	0												
41.02	0												
42.00 Radiology - Therapeutic	0												
43.00 Radioisotope	(12,249)					(888)	(11,361)						
43.01 CT Scanner	(18,498)					(1,341)	(17,157)						
44.00 Laboratory	(244,349)					(17,713)	(226,636)						
44.01 Pathological Lab	0												
46.00 Whole Blood	0												
47.00 Blood Storing, Processing and Transfers	0												
48.00 Intravenous Therapy	0												
49.00 Respiratory Therapy	(122,389)					(8,872)	(113,517)						
50.00 Physical Therapy	(37,335)					(2,706)	(34,629)						
51.00 Occupational Therapy	(8,392)					(608)	(7,784)						
52.00 Speech Pathology	(6,057)					(439)	(5,618)						
53.00 Electrocardiology	0												
54.00 Electroencephalography	0												
55.00 Medical Supplies Charged to Patients	0												
55.30 Impl. Dev. Charged to Patient	0												
56.00 Drugs Charged to Patients	0												
57.00 Renal Dialysis	0												
59.00 Other Ancillary - Ultrasound	(19,399)					(1,406)	(17,993)						
59.01 Cardiac Catheterization Lab	(93,708)					(6,572)	(84,094)						(3,042)
59.02 Non-Invasive Cardiology	(19,389)					(1,224)	(15,663)						(2,502)
60.00 Clinic	(31,742)					(2,301)	(29,441)						
60.01 Diabetic Counseling	(8,985)					(651)	(8,334)						
61.00 Emergency	(318,614)					(23,096)	(295,518)						
62.00 Observation Beds	0												
71.00 Home Health Agency	(89,769)					(6,243)	(79,885)					(3,641)	
82.00	0												
83.00	0												
84.00	0												
85.00	0												
86.00	0												
<b>NONREIMBURSABLE COST CENTERS</b>													
96.00 Gift, Flower, Coffee Shop & Canteen	275,339	281,070				(415)	(5,316)						
97.00 Research	0												
98.00 Physicians' Private Office	0												
98.01 Public Relations- Nonreimbursable	24,438			46,065		(1,568)	(20,059)						
99.00 Nonpaid Workers	0												
99.01 Community Education - Grants	(21,786)					(1,579)	(20,207)						
99.02 Non-Operating Cost Centers	0												
99.04	0												
99.05	0												
100.00	0												
100.01	0												
100.02	0												
100.03	0												
100.04	0												
101.00 TOTAL	<u>(\$6,911,640)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(380,168)</u>	<u>(4,864,353)</u>	<u>(11,820)</u>	<u>(316,829)</u>	<u>(529,360)</u>	<u>(79,120)</u>	<u>(700,648)</u>	<u>(29,342)</u>





Provider Name							Fiscal Period		Provider NPI		Adjustments
SAN JOAQUIN COMMUNITY HOSPITAL							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010		1538157508		29
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>											
1	10A	A			6.00	7	Administrative and General	\$25,944,229	(\$281,070)	\$25,663,159 *	
	10A	A			96.00	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	552,760	281,070	833,830 *	
2	10A	A			25.00	7	Adults and Pediatrics	\$36,911,183	(\$182,019)	\$36,729,164 *	
	10A	A			26.00	7	Intensive Care Unit	11,027,469	(48,591)	10,978,878 *	
	10A	A			26.01	7	Neonatal Intensive Care Unit	3,527,298	(22,578)	3,504,720 *	
	10A	A			14.00	7	Nursing Administration To reclassify nursing supervisor benefits to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	5,654,178	253,188	5,907,366 *	
3	10A	A			6.00	7	Administrative and General	* \$25,663,159	(\$46,065)	\$25,617,094 *	
	10A	A			98.01	7	Public Relations - Nonreimbursable To reverse the provider's reclassification of marketing expenses to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2328	2,084,605	46,065	2,130,670 *	

Provider Name							Fiscal Period			Provider NPI		Adjustments	
SAN JOAQUIN COMMUNITY HOSPITAL							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010			1538157508		29	
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>RECLASSIFICATION OF REPORTED COSTS</u></b>													
4	10A	A			11.00	7	Dietary		\$3,670,410		\$2,381,492 *		
	10A	A			12.00	7	Cafeteria		(1,288,918)	1,288,918	0		
							To reclassify the revenue offset of employee and guest meals to the correct cost center for proper rate determination. 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, 2010 THROUGH DECEMBER 31, 2010			1538157508		29
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>												
5	10A	A			5.00	7	Employee Benefits	\$2,286,542	(\$4,495)	\$2,282,047 *		
	10A	A			6.00	7	Administrative and General	* 25,617,094	(31,838)	25,585,256 *		
	10A	A			7.00	7	Maintenance and Repairs	4,816,908	(5,640)	4,811,268 *		
	10A	A			9.00	7	Laundry and Linen Service	984,918	(282)	984,636 *		
	10A	A			10.00	7	Housekeeping	2,937,450	(2,123)	2,935,327 *		
	10A	A			11.00	7	Dietary	* 2,381,492	(14,219)	2,367,273 *		
	10A	A			14.00	7	Nursing Administration	* 5,907,366	(11,359)	5,896,007 *		
	10A	A			15.00	7	Central Services and Supply	1,884,498	(6,755)	1,877,743 *		
	10A	A			16.00	7	Pharmacy	11,610,929	(10,151)	11,600,778 *		
	10A	A			17.00	7	Medical Records and Library	6,090,778	(13,525)	6,077,253 *		
	10A	A			25.00	7	Adults and Pediatrics	* 36,729,164	(125,406)	36,603,758 *		
	10A	A			26.00	7	Intensive Care Unit	* 10,978,878	(25,586)	10,953,292 *		
	10A	A			26.01	7	Neonatal Intensive Care Unit	* 3,504,720	(8,089)	3,496,631 *		
	10A	A			37.00	7	Operating Room	19,271,792	(34,252)	19,237,540 *		
	10A	A			41.00	7	Radiology - Diagnostic	3,338,221	(8,826)	3,329,395 *		
	10A	A			43.00	7	Radioisotope	412,257	(888)	411,369 *		
	10A	A			43.01	7	CT Scanner	835,412	(1,341)	834,071 *		
	10A	A			44.00	7	Laboratory	8,668,492	(17,713)	8,650,779 *		
	10A	A			49.00	7	Respiratory Therapy	3,266,020	(8,872)	3,257,148 *		
	10A	A			50.00	7	Physical Therapy	1,076,224	(2,706)	1,073,518 *		
	10A	A			51.00	7	Occupational Therapy	286,310	(608)	285,702 *		
	10A	A			52.00	7	Speech Pathology	203,386	(439)	202,947 *		
	10A	A			59.00	7	Other Ancillary - Ultrasound	602,716	(1,406)	601,310 *		
	10A	A			59.01	7	Cardiac Catheterization Lab	4,197,917	(6,572)	4,191,345 *		
	10A	A			59.02	7	Non-Invasive Cardiology	505,185	(1,224)	503,961 *		
	10A	A			60.00	7	Clinic	811,745	(2,301)	809,444 *		
	10A	A			60.01	7	Diabetic Counseling	272,504	(651)	271,853 *		
	10A	A			61.00	7	Emergency	9,984,022	(23,096)	9,960,926 *		
	10A	A			71.00	7	Home Health Agency	2,564,199	(6,243)	2,557,956 *		
	10A	A			96.00	7	Gift, Flower, Coffee Shop and Canteen	* 833,830	(415)	833,415 *		
	10A	A			98.01	7	Public Relations - Nonreimbursable	* 2,130,670	(1,568)	2,129,102 *		

-Continued on next page-

Provider Name							Fiscal Period			Provider NPI		Adjustments
SAN JOAQUIN COMMUNITY HOSPITAL							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010			1538157508		29
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>												
-Continued from previous page-												
5	10A	A		99.01	7	Community Education - Grants To eliminate related party non-allowable administrator fees for self-insurance. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 1005 and 2304	\$393,782	(\$1,579)	\$392,203	*		
6	10A	A		5.00	7	Employee Benefits	*	\$2,282,047	(\$57,511)	\$2,224,536	*	
	10A	A		6.00	7	Administrative and General	*	25,585,256	(407,376)	25,177,880	*	
	10A	A		7.00	7	Maintenance and Repairs	*	4,811,268	(72,169)	4,739,099		
	10A	A		9.00	7	Laundry and Linen Service	*	984,636	(3,607)	981,029		
	10A	A		10.00	7	Housekeeping	*	2,935,327	(27,164)	2,908,163		
	10A	A		11.00	7	Dietary	*	2,367,273	(181,930)	2,185,343		
	10A	A		14.00	7	Nursing Administration	*	5,896,007	(145,335)	5,750,672		
	10A	A		15.00	7	Central Services and Supply	*	1,877,743	(86,434)	1,791,309		
	10A	A		16.00	7	Pharmacy	*	11,600,778	(129,889)	11,470,889		
	10A	A		17.00	7	Medical Records and Library	*	6,077,253	(173,053)	5,904,200	*	
	10A	A		25.00	7	Adults and Pediatrics	*	36,603,758	(1,604,596)	34,999,162	*	
	10A	A		26.00	7	Intensive Care Unit	*	10,953,292	(327,378)	10,625,914		
	10A	A		26.01	7	Neonatal Intensive Care Unit	*	3,496,631	(103,502)	3,393,129	*	
	10A	A		37.00	7	Operating Room	*	19,237,540	(438,266)	18,799,274		
	10A	A		41.00	7	Radiology - Diagnostic	*	3,329,395	(112,931)	3,216,464		
	10A	A		43.00	7	Radioisotope	*	411,369	(11,361)	400,008		
	10A	A		43.01	7	CT Scanner	*	834,071	(17,157)	816,914		
	10A	A		44.00	7	Laboratory	*	8,650,779	(226,636)	8,424,143		
	10A	A		49.00	7	Respiratory Therapy	*	3,257,148	(113,517)	3,143,631		
	10A	A		50.00	7	Physical Therapy	*	1,073,518	(34,629)	1,038,889		
	10A	A		51.00	7	Occupational Therapy	*	285,702	(7,784)	277,918		
	10A	A		52.00	7	Speech Pathology	*	202,947	(5,618)	197,329		
	10A	A		59.00	7	Other Ancillary - Ultrasound	*	601,310	(17,993)	583,317		
	10A	A		59.01	7	Cardiac Catheterization Lab	*	4,191,345	(84,094)	4,107,251	*	
	10A	A		59.02	7	Non-Invasive Cardiology	*	503,961	(15,663)	488,298	*	
	10A	A		60.00	7	Clinic	*	809,444	(29,441)	780,003		
-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, 2010 THROUGH DECEMBER 31, 2010			1538157508		29
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>												
-Continued from previous page-												
6	10A	A			60.01	7	Diabetic Counseling	*	\$271,853	(\$8,334)	\$263,519	
	10A	A			61.00	7	Emergency	*	9,960,926	(295,518)	9,665,408	
	10A	A			71.00	7	Home Health Agency	*	2,557,956	(79,885)	2,478,071 *	
	10A	A			96.00	7	Gift, Flower, Coffee Shop and Canteen	*	833,415	(5,316)	828,099	
	10A	A			98.01	7	Public Relations - Nonreimbursable	*	2,129,102	(20,059)	2,109,043	
	10A	A			99.01	7	Community Education - Grants	*	392,203	(20,207)	371,996	
							To eliminate health insurance expense for claims paid to the provider as the expense for these services are already included in the cost report. 42 CFR 413.5, 413.20 and 413.24 CMS Pub. 15-1, Sections 2162.7, 2300, 2304 and 2328					
7	10A	A			17.00	7	Medical Records and Library	*	\$5,904,200	(\$11,820)	\$5,892,380	
							To eliminate expenses from a prior period, not related to patient care and due to insufficient documentation. 42 CFR 413.5, 413.9, 413.20, 413.24 and 460.204 CMS Pub. 15-1, Sections 2300, 2302.1 and 2304					
	10A	A			6.00	7	Administrative and General	*	\$25,177,880			
8							To eliminate special administrative costs for expenses not related to patient care, not prudent and related to research activities. 42 CFR 413.9(b)(2), 413.9(c)(3), 413.20, 413.24 and 413.90 CMS Pub. 15-1, Sections 500, 2103, 2300, 2304, 2102.3 and 2136.2			(\$258,042)		
9							To eliminate special administrative costs for expenses not related to patient care, due to insufficient documentation, and for advertising expense that is not allowable. 42 CFR 413.9(b)(2), 413.9(c)(3), 413.20 and 413.24 CMS Pub. 15-1, Sections 2102.3, 2136.2, 2300 and 2304			<u>(\$58,787)</u> (\$316,829)	\$24,861,051 *	

Provider Name							Fiscal Period			Provider NPI		Adjustments	
SAN JOAQUIN COMMUNITY HOSPITAL							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010			1538157508		29	
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			6.00	7	Administrative and General		*	\$24,861,051			
10							To eliminate purchased services expense not related to patient care and due to insufficient documentation. 42 CFR 413.9(c)(3), 413.20 and 413.24 CMS Pub. 15-1, Sections 2102.3, 2300 and 2304					(\$120,000)	
11							To eliminate purchased services expense related to a prior year, not related to patient care and due to lack of documentation. 42 CFR 413.5, 413.9(c)(3), 413.20, 413.24, 413.50, 413.134, 413.107 and 460.204 CMS Pub. 15-1, Sections 2102.3, 2103, 2300, 2302.1, 2304 and 2304.4 W & I Code 14124.2(b)					(236,989)	
12							To eliminate purchased services expenses and advertising expenses not related to patient care. 42 CFR 413.5, 413.9(b)(2), 413.9(c)(3) and 413.24 CMS Pub. 15-1, Sections 2102.3, 2103, 2106.1, 2136.2 and 2304					(92,207)	
13							To adjust malpractice insurance expense due to the trust exceeding the actuarial determined limits. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2161, 2162, 2162.7, 2162.9, 2162.11, 2300 and 2304					(80,164) (\$529,360)	\$24,331,691 *
14	10A	A			5.00	7	Employee Benefits To eliminate purchased service expense due to insufficient documentation and for expenses related to a subsequent period. 42 CFR 413.20, 413.24 and 460.204 CMS Pub. 15-1, Sections 2300, 2302.1 and 2304		*	\$2,224,536	(\$79,120)	\$2,145,416	

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments
SAN JOAQUIN COMMUNITY HOSPITAL							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010			1538157508		29
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>												
15	10A	A			3.00	7	New Cap Rel Costs - Bldg and Fixtures	\$3,212,144	(\$27,560)	\$3,184,584		
	10A	A			4.00	7	New Cap Rel Costs - Movable Equipment	8,089,942	(1,177,336)	6,912,606		
	10A	A			6.00	7	Administrative and General	* 24,331,691	507,889	24,839,580		
	10A	A			71.00	7	Home Health Agency	* 2,478,071	(3,641)	2,474,430		
							To adjust home office costs to agree with the filed Adventist Health Home Office Cost Report for fiscal period ended December 31, 2010. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304					
16	10A	A			25.00	7	Adults and Pediatrics	* \$34,999,162	(\$19,777)	\$34,979,385		
	10A	A			26.01	7	Neonatal Intensive Care Unit	* 3,393,129	(4,021)	3,389,108		
	10A	A			59.01	7	Cardiac Catheterization Lab	* 4,107,251	(3,042)	4,104,209		
	10A	A			59.02	7	Non-Invasive Cardiology	* 488,298	(2,502)	485,796		
							To eliminate provider based physicians expenses to agree with the provider's timesheets and records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2182, 2300 and 2304					

Provider Name							Fiscal Period			Provider NPI		Adjustments
SAN JOAQUIN COMMUNITY HOSPITAL							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010			1538157508		29
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>												
17	9	B-1		96.00	5	Gift, Flower, Coffee Shop and Canteen (Gross Salaries)	48,755	73,348	122,103			
	9	B-1		6.00	5	Administrative and General	8,936,130	(73,348)	8,862,782			
						To reclassify gross salaries statistics to a nonreimbursable cost center in conjunction with adjustment 1. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304, 2306 and 2328						
18	9	B-1		99.02	3, 7, 8	Non-Operating Cost Centers (Square Feet)	3,942	34,194	38,136			
	9	B-1		3.00	3	Total Statistics - Square Feet	562,414	34,194	596,608			
	9	B-1		7.00	7	Total Statistics - Square Feet	518,195	34,194	552,389 *			
	9	B-1		8.00	8	Total Statistics - Square Feet	227,401	34,194	261,595 *			
						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						
19	9	B-1		15.00	10	Central Services and Supply (Hours of Service)	1,141	(34)	1,107			
	9	B-1		25.00	10	Adults and Pediatrics	53,857	(3,531)	50,326			
	9	B-1		26.01	10	Neonatal Intensive Care Unit	0	3,531	3,531			
	9	B-1		10.00	10	Total Statistics - Hours of Service	97,282	(34)	97,248			
						To adjust hours of service statistics to agree with the provider's account grouping revisions. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2306						
20	9	B-1		6.00	3	Administrative and General (Square Feet)	31,268	(323)	30,945			
	9	B-1		96.00	3	Gift, Flower, Coffee Shop and Canteen	732	323	1,055			
						To reclassify the square footage statistics to a nonreimbursable cost center in conjunction with adjustment 1. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2306						

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments
SAN JOAQUIN COMMUNITY HOSPITAL							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010			1538157508		29
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>												
21	9	B-1		25.00	17	Adults and Pediatrics (Gross Revenue)	207,074,278	(4,316,598)	202,757,680			
	9	B-1		37.00	17	Operating Room	231,958,834	(2,363,579)	229,595,255			
	9	B-1		39.00	17	Delivery Room and Labor Room	23,073,575	(346,035)	22,727,540			
	9	B-1		41.00	17	Radiology - Diagnostic	42,990,345	(136,391)	42,853,954			
	9	B-1		43.00	17	Radioisotope	4,147,253	(73,092)	4,074,161			
	9	B-1		43.01	17	CT Scanner	52,606,475	(221,514)	52,384,961			
	9	B-1		44.00	17	Laboratory	103,455,745	(575,296)	102,880,449			
	9	B-1		47.00	17	Blood Storing, Processing and Transfers	2,242,351	(12,254)	2,230,097			
	9	B-1		49.00	17	Respiratory Therapy	25,143,138	(96,465)	25,046,673			
	9	B-1		50.00	17	Physical Therapy	4,238,870	(27,477)	4,211,393			
	9	B-1		51.00	17	Occupational Therapy	962,720	(8,843)	953,877			
	9	B-1		52.00	17	Speech Pathology	1,333,667	(14,498)	1,319,169			
	9	B-1		53.00	17	Electrocardiology	6,133,721	(30,073)	6,103,648			
	9	B-1		55.00	17	Medical Supplies Charged to Patients	11,242,191	(567,760)	10,674,431			
	9	B-1		56.00	17	Drugs Charged to Patients	178,576,024	(434,033)	178,141,991			
	9	B-1		57.00	17	Renal Dialysis	3,879,066	(29,138)	3,849,928			
	9	B-1		59.00	17	Other Ancillary - Ultrasound	17,472,841	(53,949)	17,418,892			
	9	B-1		59.01	17	Cardiac Catheterization Lab	44,930,059	(209,808)	44,720,251			
	9	B-1		59.02	17	Non-Invasive Cardiology	8,253,424	(63,041)	8,190,383			
	9	B-1		61.00	17	Emergency	65,764,237	(144,992)	65,619,245			
	9	B-1		17.00	17	Total Statistics - Gross Revenue	1,148,022,385	(9,724,836)	1,138,297,549			
						To adjust gross revenue statistics to agree with the provider's records in conjunction with adjustment 24. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2306						
22	9	B-1		96.00	7, 8	Gift, Floor and Coffee Shop (Square Feet)	732	323	1,055			
	9	B-1		7.00	7	Total Statistics - Square Feet	* 552,389	323	552,712			
	9	B-1		8.00	8	Total Statistics - Square Feet	* 261,595	323	261,918			
						To reclassify the square footage statistics to a nonreimbursable cost center in conjunction with adjustment 1. 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, 2010 THROUGH DECEMBER 31, 2010			1538157508		29
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report												
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.						
<b><u>ADJUSTMENT TO REPORTED STATISTICS</u></b>												
23	9	B-1			25.00	9	Adults and Pediatrics (Pounds of Laundry)	790,825	(4,043)	786,782		
	9	B-1			33.00	9	Nursery	9,596	7,474	17,070		
	9	B-1			39.00	9	Delivery Room and Labor Room	93,639	(3,430)	90,209		
	9	B-1			9.00	9	Total Statistics - Pounds of Laundry	1,473,558	1	1,473,559		
							To adjust laundry pounds statistics to agree with the provider's 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, 2010 THROUGH DECEMBER 31, 2010			1538157508		29
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report												
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.						
<b><u>ADJUSTMENT TO REPORTED PATIENT DAYS</u></b>												
24	4	D-1	I	XIX	1.00	1	Total Inpatient Days - Adults and Pediatrics	62,704	(361)	62,343		
	4A	D-1	II	XIX	42.00	2	Total Inpatient Days - Nursery	3,002	(120)	2,882		
	4A	D-1	II	XIX	43.00	2	Total Inpatient Days - Intensive Care Unit	8,099	(189)	7,910		
	4A	D-1	II	XIX	43.01	2	Total Inpatient Days - Neonatal Intensive Care Unit	2,444	(7)	2,437		
							To eliminate patient days for employees for services provided at San Joaquin Community Hospital in order to compensate the provider for their unrecovered cost of health insurance. 42 CFR 413.5, 413.20 and 413.24 CMS Pub. 15-1, Sections 332, 2162.7, 2300, 2304 and 2328					

Provider Name							Fiscal Period	Provider NPI	Adjustments	
SAN JOAQUIN COMMUNITY HOSPITAL							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1538157508	29	
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>ADJUSTMENT TO REPORTED TOTAL CHARGES</b>										
25	5	C	I		37.00	8	Operating Room	\$231,958,834	(\$2,363,579)	\$229,595,255
	5	C	I		39.00	8	Delivery Room and Labor Room	23,073,575	(346,035)	22,727,540
	5	C	I		41.00	8	Radiology - Diagnostic	42,990,345	(136,391)	42,853,954
	5	C	I		43.00	8	Radioisotope	4,147,253	(73,092)	4,074,161
	5	C	I		43.01	8	CT Scanner	52,606,475	(221,514)	52,384,961
	5	C	I		44.00	8	Laboratory	103,455,745	(575,296)	102,880,449
	5	C	I		47.00	8	Blood Storing, Processing and Transfers	2,242,351	(12,254)	2,230,097
	5	C	I		49.00	8	Respiratory Therapy	25,143,138	(96,465)	25,046,673
	5	C	I		50.00	8	Physical Therapy	4,238,870	(27,477)	4,211,393
	5	C	I		51.00	8	Occupational Therapy	962,720	(8,843)	953,877
	5	C	I		52.00	8	Speech Pathology	1,333,667	(14,498)	1,319,169
	5	C	I		53.00	8	Electrocardiology	6,133,721	(30,073)	6,103,648
	5	C	I		55.00	8	Medical Supplies Charged to Patients	11,242,191	(567,760)	10,674,431
	5	C	I		56.00	8	Drugs Charged to Patients	178,576,024	(434,033)	178,141,991
	5	C	I		57.00	8	Renal Dialysis	3,879,066	(29,138)	3,849,928
	5	C	I		59.00	8	Other Ancillary - Ultrasound	17,472,841	(53,949)	17,418,892
	5	C	I		59.01	8	Cardiac Catheterization Lab	44,930,059	(209,808)	44,720,251
	5	C	I		59.02	8	Non-Invasive Cardiology	8,253,424	(63,041)	8,190,383
	5	C	I		61.00	8	Emergency	65,764,237	(144,992)	65,619,245
							To eliminate total charges for employees for services provided at San Joaquin Community Hospital in order to compensate the provider for their unrecovered cost of health insurance. 42 CFR 413.5, 413.20 and 413.24 CMS Pub. 15-1, Sections 332, 2162.7, 2300, 2304 and 2328			

Provider Name							Fiscal Period			Provider NPI		Adjustments
SAN JOAQUIN COMMUNITY HOSPITAL							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010			1538157508		29
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
<b>ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT</b>												
26	4	D-1	I	XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics	6,352	364	6,716		
	4A	D-1	II	XIX	42.00	4	Medi-Cal Days - Nursery	387	14	401		
	4A	D-1	II	XIX	43.00	4	Medi-Cal Days - Intensive Care Unit	747	151	898		
	4A	D-1	II	XIX	43.01	4	Medi-Cal Days - Neonatal Intensive Care Unit	69	4	73		
27	6	D-4		XIX	37.00	2	Medi-Cal Ancillary Charges - Operating Room	\$9,831,974	\$620,126	\$10,452,100		
	6	D-4		XIX	39.00	2	Medi-Cal Ancillary Charges - Delivery Room and Labor Room	1,357,688	2,204	1,359,892		
	6	D-4		XIX	41.00	2	Medi-Cal Ancillary Charges - Radiology - Diagnostic	2,065,655	185,239	2,250,894		
	6	D-4		XIX	43.00	2	Medi-Cal Ancillary Charges - Radioisotope	284,249	12,317	296,566		
	6	D-4		XIX	43.01	2	Medi-Cal Ancillary Charges - CT Scanner	2,296,521	171,176	2,467,697		
	6	D-4		XIX	44.00	2	Medi-Cal Ancillary Charges - Laboratory	7,674,173	556,384	8,230,557		
	6	D-4		XIX	47.00	2	Medi-Cal Ancillary Charges - Blood Storing, Processing and Transfers	449,423	32,172	481,595		
	6	D-4		XIX	49.00	2	Medi-Cal Ancillary Charges - Respiratory Therapy	2,454,476	448,369	2,902,845		
	6	D-4		XIX	50.00	2	Medi-Cal Ancillary Charges - Physical Therapy	293,829	25,048	318,877		
	6	D-4		XIX	51.00	2	Medi-Cal Ancillary Charges - Occupational Therapy	92,510	7,538	100,048		
	6	D-4		XIX	52.00	2	Medi-Cal Ancillary Charges - Speech Pathology	1,481	1,620	3,101		
	6	D-4		XIX	53.00	2	Medi-Cal Ancillary Charges - Electrocardiology	355,313	15,625	370,938		
	6	D-4		XIX	55.00	2	Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients	457,851	21,172	479,023		
	6	D-4		XIX	55.30	2	Medi-Cal Ancillary Charges - Implantable Devices Charged to Patients	1,966,383	122,547	2,088,930		
	6	D-4		XIX	56.00	2	Medi-Cal Ancillary Charges - Drugs Charged to Patients	15,811,224	1,576,912	17,388,136		
	6	D-4		XIX	57.00	2	Medi-Cal Ancillary Charges - Renal Dialysis	459,153	24,924	484,077		
	6	D-4		XIX	59.00	2	Medi-Cal Ancillary Charges - Other Ancillary - Ultrasound	853,278	57,451	910,729		
	6	D-4		XIX	59.01	2	Medi-Cal Ancillary Charges - Cardiac Catheterization Lab	1,345,115	16,748	1,361,863		
	6	D-4		XIX	59.02	2	Medi-Cal Ancillary Charges - Non-Invasive Cardiology	689,414	36,246	725,660		
	6	D-4		XIX	61.00	2	Medi-Cal Ancillary Charges - Emergency	2,375,798	109,696	2,485,494		
	6	D-4		XIX	101.00	2	Medi-Cal Ancillary Charges - Total	51,115,508	4,043,514	55,159,022		
28	2	E-3	III	XIX	10.00	1	Medi-Cal Routine Service Charges	\$26,789,807	\$2,140,459	\$28,930,266		
	2	E-3	III	XIX	11.00	1	Medi-Cal Ancillary Service Charges	51,115,508	4,043,514	55,159,022		

-Continued on next page-

Provider Name							Fiscal Period			Provider NPI		Adjustments
SAN JOAQUIN COMMUNITY HOSPITAL							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010			1538157508		29
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report												
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.						
<b>ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT</b>												
-Continued from previous page-												
29	3	E-3	III	XIX	36.00	1	Medi-Cal Coinsurance		\$434,087	\$98,033	\$532,120	
	1	E-3	III	XIX	57.00	1	Medi-Cal Interim Payments		15,031,367	1,157,098	16,188,465	
<p style="text-align: center;">To adjust Medi-Cal Settlement Data to agree with the following                      Fiscal Intermediary Payment Data:                      Service Period: January 01, 2010 through December 31, 2010                      Payment Period: January 01, 2010 through May 30, 2012                      Report Date: May 30, 2012                      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>												