

**REPORT  
ON THE  
COST REPORT REVIEW**

**SAN JOAQUIN GENERAL HOSPITAL  
FRENCH CAMP, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIERS:  
1275605180 AND 1760555940**

**FISCAL PERIOD ENDED  
JUNE 30, 2010**

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

**Section Chief: Robert G. Kvick  
Audit Supervisor: Blanca Dacanay  
Auditor: Krishnita Prasad**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

November 15, 2013

Mr. Dale Martin  
Deputy Finance Director  
San Joaquin General Hospital  
500 West Hospital Road  
French Camp, CA 95231

SAN JOAQUIN GENERAL HOSPITAL  
NATIONAL PROVIDER IDENTIFIER (NPI) 1275605180  
FISCAL PERIOD ENDED JUNE 30, 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 combined settlement for the fiscal period due the State in the amount of \$15,354, and the audited costs presented in the Summary of Findings represent a proper determination in accordance with the reimbursement principles of applicable programs.

This audit report includes the:

1. Summary of Findings
2. Computation of Medi-Cal Reimbursement Settlement (DESIG PUB HOSP Schedules)
3. Computation of Medi-Cal Cost (DESIG PUB HOSP Schedules)
4. Audit Adjustments Schedule

The audited cost data will be incorporated into the workbook for purposes of determining final settlement in accordance with the Special Terms and Conditions Funding and Reimbursement Protocol. This final settlement will be determined by the Safety Net Financing Division and transmitted to you under a separate cover.

Mr. Dale Martin  
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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

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—Sacramento at (916) 650-6994.

**Original Signed By**

Robert G. Kvick, Chief  
Audits Section—Sacramento  
Financial Audits Branch

Certified

**SUMMARY OF FINDINGS**

**Provider Name:**  
**SAN JOAQUIN GENERAL HOSPITAL**

**Fiscal Period Ended:**  
**JUNE 30, 2010**

	SETTLEMENT	COST
<b>1. Medi-Cal Noncontract Settlement (SCHEDULE 1)</b> <b>Provider No. 1760555940</b>		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
<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. Designated Public Hospital Cost (SCHEDULE 1)</b> <b>Provider No. 1275605180</b>		
Reported		\$ 47,793,825
Net Change		\$ 4,356,520
Audited Cost		\$ 52,150,345
Audited Amount Due Provider (State)	\$ (15,354)	
<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>	\$ (15,354)	
<b>9. Total Medi-Cal Cost</b>		\$ 52,150,345

**SUMMARY OF FINDINGS**

**Provider Name:**  
**SAN JOAQUIN GENERAL HOSPITAL**

**Fiscal Period Ended:**  
**JUNE 30, 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>		\$ (15,354)	

## COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:  
SAN JOAQUIN GENERAL HOSPITAL

Fiscal Period Ended:  
JUNE 30, 2010

Provider No.  
1760555940

		REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)		\$ 187,924	\$ 481,837
2. Excess Reasonable Cost Over Charges (Schedule 2)		\$ (187,924)	\$ 0
3. Medi-Cal Inpatient Hospital Based Physician Services		\$ 0	N/A
4.	\$	\$ 0	0
5. TOTAL COST (Lines 1 through 4)		\$ 0	\$ 481,837
6. Interim Payments (Adj 24)		\$ 0	\$ (527,034)
7.	\$	0	0
8. Duplicate Payments (Adj )		\$ 0	\$ 0
9. Medi-Cal Credit Balances (Adj)		\$ 0	\$ 0
10.	\$	0	0
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)		\$ 0	\$ 0

(To Summary of Findings)

COMPUTATION OF LESSER OF  
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:  
SAN JOAQUIN GENERAL HOSPITALFiscal Period Ended:  
JUNE 30, 2010Provider No.  
1760555940

	REPORTED	AUDITED
<b>REASONABLE COST OF MEDI-CAL INPATIENT SERVICES</b>		
1. Cost of Covered Services (Schedule 3)	\$ <u>187,924</u>	\$ <u>482,774</u>
<b>CHARGES FOR MEDI-CAL INPATIENT SERVICES</b>		
2. Inpatient Routine Service Charges (Adj 23)	\$ _____	\$ <u>3,207,083</u>
3. Inpatient Ancillary Service Charges (Adj 23)	\$ _____	\$ <u>502,259</u>
4. Total Charges - Medi-Cal Inpatient Services	\$ _____ 0	\$ <u>3,709,342</u>
5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ _____ 0	\$ <u>3,226,568</u>
6. Excess of Reasonable Cost Over Customary Charges (Line 1 minus Line 4)	\$ <u>187,924</u>	\$ <u>0</u>
	(To Schedule 1)	

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

COMPUTATION OF  
MEDI-CAL NET COSTS OF COVERED SERVICESProvider Name:  
SAN JOAQUIN GENERAL HOSPITALFiscal Period Ended:  
JUNE 30, 2010Provider No.  
1760555940

	REPORTED	AUDITED
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ 0	\$ 207,628
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ 187,924	\$ 275,146
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)	\$ 187,924	\$ 482,774
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	\$ (See Schedule 1)	\$ 0
8. SUBTOTAL	\$ 187,924	\$ 482,774 (To Schedule 2)
9. Coinsurance (Adj )	\$ 0	\$ 0
10. Medi-Cal Deductibles (Adj 24)	\$ 0	\$ (937)
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ 187,924	\$ 481,837 (To Schedule 1)

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:  
SAN JOAQUIN GENERAL HOSPITALFiscal Period Ended:  
JUNE 30, 2010Provider No.  
176055940

## GENERAL SERVICE UNIT NET OF SWING-BED COSTS

	REPORTED	AUDITED
<b>INPATIENT DAYS</b>		
1. Total Inpatient Days (include private & swing-bed) (Adj )	29,417	29,417
2. Inpatient Days (include private, exclude swing-bed)	29,417	29,417
3. Private Room Days (exclude swing-bed private room) (Adj )	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj )	29,417	29,417
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 )	0	0

## 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)	\$ 41,884,865	\$ 41,083,472
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)	\$ 41,884,865	\$ 41,083,472

## PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 143,723,602	\$ 143,723,602
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 143,723,602	\$ 143,723,602
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 0.291426	\$ 0.285851
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)	\$ 4,885.73	\$ 4,885.73
34. Avg Per Diem Prvt Room Charge Differential (L 32 minus L 33)	\$ 0.00	\$ 0.00
35. Average Per Diem Private Room Cost Differential (L 31 x L 34)	\$ 0.00	\$ 0.00
36. Private Room Cost Differential Adjustment (L 35 x L 3)	\$ 0	\$ 0
37. Inpatient Rout Cost Net of Swing-Bed & Prvt Rm (L 27 minus L 36)	\$ 41,884,865	\$ 41,083,472

## PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 1,423.83	\$ 1,396.59
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 0	\$ 0
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 187,924	\$ 275,146
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 187,924	\$ 275,146

( To Schedule 3 )

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:  
SAN JOAQUIN GENERAL HOSPITALFiscal Period Ended:  
JUNE 30, 2010Provider No.  
1760555940

	REPORTED	AUDITED
<b>SPECIAL CARE AND/OR NURSERY UNITS</b>		
<b>NURSERY</b>		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 3,970,988	\$ 3,987,325
2. Total Inpatient Days (Adj )	4,366	4,366
3. Average Per Diem Cost	\$ 909.53	\$ 913.27
4. Medi-Cal Inpatient Days (Adj )	0	0
5. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>INTENSIVE CARE UNIT</b>		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 11,902,224	\$ 11,659,292
7. Total Inpatient Days (Adj )	4,300	4,300
8. Average Per Diem Cost	\$ 2,767.96	\$ 2,711.46
9. Medi-Cal Inpatient Days (Adj )	0	0
10. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>CORONARY CARE UNIT</b>		
11. Total Inpatient Routine Cost (Sch 8, Line 27, Col 27)	\$ 0	\$ 0
12. Total Inpatient Days (Adj )	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Adj )	0	0
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>NEONATAL INTENSIVE CARE UNIT</b>		
16. Total Inpatient Routine Cost (Sch 8, Line 28, Col 27)	\$ 9,088,817	\$ 8,908,809
17. Total Inpatient Days (Adj )	5,036	5,036
18. Average Per Diem Cost	\$ 1,804.77	\$ 1,769.02
19. Medi-Cal Inpatient Days (Adj )	0	0
20. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>SURGICAL INTENSIVE CARE UNIT</b>		
21. Total Inpatient Routine Cost (Sch 8, Line 29, Col 27)	\$ 0	\$ 0
22. Total Inpatient Days (Adj )	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Adj )	0	0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>ADMINISTRATIVE DAYS</b>		
26. Per Diem Rate (Adj 21)	\$ 351.26	\$ 358.73
27. Medi-Cal Inpatient Days (Adj 21)	535	767
28. Cost Applicable to Medi-Cal	\$ 187,924	\$ 275,146
<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)	\$ 187,924	\$ 275,146

(To Schedule 4)

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:  
SAN JOAQUIN GENERAL HOSPITAL

Fiscal Period Ended:  
JUNE 30, 2010

Provider No.  
1760555940

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

(To Schedule 4)

SCHEDULE OF MEDI-CAL ANCILLARY COSTS

Provider Name:  
SAN JOAQUIN GENERAL HOSPITAL

Fiscal Period Ended:  
JUNE 30, 2010

Provider No:  
1760555940

		TOTAL ANCILLARY COST *	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST TO CHARGES	MEDI-CAL CHARGES (From Schedule 6)	MEDI-CAL COST
<b>ANCILLARY COST CENTERS</b>						
37.00	Operating Room	\$ 11,772,840	\$ 11,268,278	1.044777	\$ 0	\$ 0
38.00	Recovery Room	0	0	0.000000	0	0
39.00	Delivery Room and Labor Room	3,874,016	8,135,640	0.476178	0	0
40.00	Anesthesiology	517,625	2,939,400	0.176099	0	0
41.00	Radiology - Diagnostic	5,878,284	20,824,027	0.282284	13,607	3,841
41.01	CT Scan	875,420	21,516,581	0.040686	0	0
41.02	MRI	0	0	0.000000	0	0
42.00	Radiology - Therapeutic	0	0	0.000000	0	0
43.00	Radioisotope	335,497	1,157,481	0.289851	0	0
44.00	Laboratory	9,771,217	33,034,583	0.295788	42,012	12,427
44.01	Lab -Pathology	996,782	1,234,130	0.807680	0	0
46.00	Whole Blood & Packed Red Blood Cells	1,507,505	1,276,021	1.181411	0	0
46.30	Blood Clotting Factora Admin Cost	0	0	0.000000	0	0
48.00	Intravenous Therapy	0	0	0.000000	0	0
49.00	Respiratory Therapy	3,583,944	11,585,059	0.309359	0	0
50.00	Physical Therapy	846,176	790,347	1.070639	29,503	31,587
51.00	Occupational Therapy	376,942	407,679	0.924605	22,657	20,949
52.00	Speech Pathology	606,569	690,639	0.878272	4,581	4,023
53.00	Electrocardiology	1,652,504	5,108,004	0.323513	0	0
53.01	Cardiac Catherization Lab	633,603	4,554,782	0.139107	0	0
54.00	Electroencephalography	62,916	148,445	0.423835	0	0
55.00	Medical Supplies Charged to Patients	6,521,550	6,242,795	1.044652	0	0
55.01	Implants	2,269,186	2,487,127	0.912372	0	0
56.00	Drugs Charged to Patients	13,282,203	38,417,416	0.345734	389,899	134,801
57.00	Renal Dialysis	6,506,218	16,608,508	0.391740	0	0
58.01	Lab-Pulmonary Function	252,003	387,658	0.650066	0	0
58.02		0	0	0.000000	0	0
58.03		0	0	0.000000	0	0
60.00	Clinic	15,614,375	20,823,815	0.749833	0	0
60.02	Family Practice	1,941,814	3,389,348	0.572917	0	0
60.03	Perinatal Testion	0	0	0.000000	0	0
60.04	Pearl Sifford Clinic	0	0	0.000000	0	0
60.05	Sleep Laboratory	441,356	541,556	0.814978	0	0
61.00	Emergency	11,593,945	34,289,518	0.338119	0	0
62.00	Observation Beds	0	2,755,260	0.000000	0	0
63.00		0	0	0.000000	0	0
64.00		0	0	0.000000	0	0
65.00		0	0	0.000000	0	0
<b>TOTAL</b>		<b>\$ 101,714,489</b>	<b>\$ 250,614,097</b>		<b>\$ 502,259</b>	<b>\$ 207,628</b>

(To Schedule 3)

\* From Schedule 8, Column 27





## COMPUTATION OF MEDI-CAL CONTRACT COST

Provider Name:  
SAN JOAQUIN GENERAL HOSPITAL

Fiscal Period Ended:  
JUNE 30, 2010

Provider No:  
1275605180

		REPORTED	AUDITED
1.	Net Cost of Covered Services Rendered to Medi-Cal Patients (Contract Sch 3)	\$ 47,793,825	\$ 52,150,345
2.	Excess Reasonable Cost Over Charges (Contract Sch 2)	\$ 0	\$ 0
3.	Medi-Cal Inpatient Hospital Based Physician Services	\$ 0	N/A
4.		\$ 0	\$ 0
5.	Subtotal (Sum of Lines 1 through 4)	\$ 47,793,825	\$ 52,150,345
6.		\$ 0	\$ 0
7.		\$ 0	\$ 0
8.	TOTAL MEDI-CAL COST (Sum of Lines 5 through 7)	\$ 47,793,825	\$ 52,150,345
		(To Summary of Findings)	
9.	Interim Payments (Adj 20)	\$ (27,415,298)	\$ (30,703,410)
10.	Medi-Cal Overpayments (Adj 25)	\$ 0	\$ (15,354)
11.		\$ 0	\$ 0
12.		\$ 0	\$ 0
13.	MEDI-CAL OVERPAYMENT SETTLEMENT Due Provider (State)	\$ 0	\$ (15,354)
		(To Summary of Findings)	

**COMPUTATION OF LESSER OF  
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGES**

**Provider Name:**  
**SAN JOAQUIN GENERAL HOSPITAL**

**Fiscal Period Ended:**  
**JUNE 30, 2010**

**Provider No:**  
**1275605180**

	<b>REPORTED</b>	<b>AUDITED</b>
<b>REASONABLE COST OF MEDI-CAL INPATIENT SERVICES</b>		
1. Cost of Covered Services (Contract Sch 3)	\$ <u>48,096,494</u>	\$ <u>52,531,631</u>
<b>CHARGES FOR MEDI-CAL INPATIENT SERVICES</b>		
2. Inpatient Routine Service Charges (Adj 19)	\$ <u>112,151,644</u>	\$ <u>127,704,583</u>
3. Inpatient Ancillary Service Charges (Adj 19)	\$ <u>40,500,167</u>	\$ <u>45,747,059</u>
4. Total Charges - Medi-Cal Inpatient Services	\$ <u>152,651,811</u>	\$ <u>173,451,642</u>
5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ <u>104,555,317</u>	\$ <u>120,920,011</u>
6. Excess of Reasonable Cost Over Customary Charges (Line 1 minus Line 4)	\$ <u>0</u>	\$ <u>0</u>
	(To Contract Sch 1)	

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



**COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COST**

**Provider Name:**  
**SAN JOAQUIN GENERAL HOSPITAL**

**Fiscal Period Ended:**  
**JUNE 30, 2010**

**Provider No:**  
**1275605180**

**GENERAL SERVICE UNIT NET OF SWING-BEDS COSTS**

	<b>REPORTED</b>	<b>AUDITED</b>
<b>INPATIENT DAYS</b>		
1. Total Inpatient Days (include private & swing-bed) (Adj )	29,417	29,417
2. Inpatient Days (include private, exclude swing-bed)	29,417	29,417
3. Private Room Days (exclude swing-bed private room) (Adj )	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj )	29,417	29,417
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 17)	11,798	12,388

**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, Part I, Line 25, Col 27)	\$ 41,884,865	\$ 41,083,472
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)	\$ 41,884,865	\$ 41,083,472

**PRIVATE ROOM DIFFERENTIAL ADJUSTMENT**

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)(Adj )	\$ 143,723,602	\$ 143,723,602
29. Private Room Charges (excluding swing-bed charges)(Adj )	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)(Adj )	\$ 143,723,602	\$ 143,723,602
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 0.291426	\$ 0.285851
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)	\$ 4,885.73	\$ 4,885.73
34. Avg Per Diem Prvt Room Charge Differential (L 32 minus L 33)	\$ 0.00	\$ 0.00
35. Average Per Diem Private Room Cost Differential (L 31 x L 34)	\$ 0.00	\$ 0.00
36. Private Room Cost Differential Adjustment (L 35 x L 3)	\$ 0	\$ 0
37. Inpatient Rout Cost Net of Swing-Bed & Prvt Rm (L 27 minus L 36)	\$ 41,884,865	\$ 41,083,472

**PROGRAM INPATIENT OPERATING COST**

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 1,423.83	\$ 1,396.59
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 16,798,346	\$ 17,300,957
40. Cost Applicable to Medi-Cal (Contract Sch 4A)	\$ 13,720,786	\$ 15,787,654
41. Cost Applicable to Medi-Cal (Contract Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39, 40 & 41)	\$ 30,519,132	\$ 33,088,611

(To Contract Sch 3)

**COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COST**

**Provider Name:**  
**SAN JOAQUIN GENERAL HOSPITAL**

**Fiscal Period Ended:**  
**JUNE 30, 2010**

**Provider No:**  
**1275605180**

<b>SPECIAL CARE AND/OR NURSERY UNITS</b>	<b>REPORTED</b>	<b>AUDITED</b>
<b>NURSERY</b>		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 3,970,988	\$ 3,987,325
2. Total Inpatient Days (Adj )	4,366	4,366
3. Average Per Diem Cost	\$ 909.53	\$ 913.27
4. Medi-Cal Inpatient Days (Adj 17)	2,949	3,017
5. Cost Applicable to Medi-Cal	\$ 2,682,204	\$ 2,755,336
<b>INTENSIVE CARE UNIT</b>		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 11,902,224	\$ 11,659,292
7. Total Inpatient Days (Adj )	4,300	4,300
8. Average Per Diem Cost	\$ 2,767.96	\$ 2,711.46
9. Medi-Cal Inpatient Days (Adj 17)	1,687	1,984
10. Cost Applicable to Medi-Cal	\$ 4,669,549	\$ 5,379,537
<b>CORONARY CARE UNIT</b>		
11. Total Inpatient Routine Cost (Sch 8, Line 27, Col 27)	\$ 0	\$ 0
12. Total Inpatient Days (Adj )	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Adj )	0	0
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>NEONATAL INTENSIVE CARE UNIT</b>		
16. Total Inpatient Routine Cost (Sch 8, Line 28, Col 27)	\$ 9,088,817	\$ 8,908,809
17. Total Inpatient Days (Adj )	5,036	5,036
18. Average Per Diem Cost	\$ 1,804.77	\$ 1,769.02
19. Medi-Cal Inpatient Days (Adj 17)	3,529	4,326
20. Cost Applicable to Medi-Cal	\$ 6,369,033	\$ 7,652,781
<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
26. Total Inpatient Routine Cost (Sch 8, Line___ , Col 27)	\$ 0	\$ 0
27. Total Inpatient Days (Adj )	0	0
28. Average Per Diem Cost	\$ 0.00	\$ 0.00
29. Medi-Cal Inpatient Days (Adj )	0	0
30. Cost Applicable to Medi-Cal	\$ 0	\$ 0
31. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,30)	\$ 13,720,786	\$ 15,787,654

(To Contract Sch 4)

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:  
SAN JOAQUIN GENERAL HOSPITAL

Fiscal Period Ended:  
JUNE 30, 2010

Provider No:  
1275605180

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

(To Contract Sch 4)













Provider Name:  
SAN JOAQUIN GENERAL HOSPITAL

Fiscal Period Ended:  
JUNE 30, 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	ADMINISTRATIVE & GENERAL 6.00
<b>ANCILLARY COST CENTERS</b>													
37.00	Operating Room	0	215,977	0	0	0	0	0	0	0	0	7,531,142	1,215,522
38.00	Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00	Delivery Room and Labor Room	0	138,902	0	0	0	0	0	0	0	0	2,299,830	371,191
40.00	Anesthesiology	0	0	0	0	0	0	0	0	0	0	350,875	56,631
41.00	Radiology - Diagnostic	0	125,880	0	0	0	0	0	0	0	0	4,073,955	657,534
41.01	CT Scan	0	9,827	0	0	0	0	0	0	0	0	525,466	84,810
41.02	MRI	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	5,812	0	0	0	0	0	0	0	0	256,143	41,341
44.00	Laboratory	0	178,483	0	0	0	0	0	0	0	0	7,375,947	1,190,474
44.01	Lab -Pathology	0	10,038	0	0	0	0	0	0	0	0	725,219	117,050
46.00	Whole Blood & Packed Red Blood Cells	0	0	0	0	0	0	0	0	0	0	1,285,176	207,427
46.30	Blood Clotting Factora Admin Cost	0	0	0	0	0	0	0	0	0	0	0	0
48.00	Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00	Respiratory Therapy	0	111,912	0	0	0	0	0	0	0	0	2,881,711	465,107
50.00	Physical Therapy	0	21,626	0	0	0	0	0	0	0	0	556,696	89,850
51.00	Occupational Therapy	0	9,617	0	0	0	0	0	0	0	0	250,558	40,440
52.00	Speech Pathology	0	16,119	0	0	0	0	0	0	0	0	416,292	67,189
53.00	Electrocardiology	0	37,462	0	0	0	0	0	0	0	0	1,000,942	161,552
53.01	Cardiac Catherization Lab	0	13,956	0	0	0	0	0	0	0	0	463,511	74,810
54.00	Electroencephalography	0	0	0	0	0	0	0	0	0	0	40,064	6,466
55.00	Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0	4,752,770	767,095
55.01	Implants	0	0	0	0	0	0	0	0	0	0	1,651,253	266,511
56.00	Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	6,092,145	983,269
57.00	Renal Dialysis	0	158,106	0	0	0	0	0	0	0	0	4,704,384	759,285
58.01	Lab-Pulmonary Function	0	4,725	0	0	0	0	0	0	0	0	140,194	22,627
58.02		0	0	0	0	0	0	0	0	0	0	0	0
58.03		0	0	0	0	0	0	0	0	0	0	0	0
60.00	Clinic	0	344,162	0	0	0	0	0	0	0	0	9,803,250	1,582,240
60.02	Family Practice	0	41,851	0	0	0	0	0	0	0	0	1,031,859	166,542
60.03	Perinatal Testion	0	0	0	0	0	0	0	0	0	0	0	0
60.04	Pearl Sifford Clinic	0	0	0	0	0	0	0	0	0	0	0	0
60.05	Sleep Laboratory	0	8,025	0	0	0	0	0	0	0	0	251,650	40,616
61.00	Emergency	0	333,946	0	0	0	0	0	0	0	0	8,399,245	1,355,634
62.00	Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
63.00		0	0	0	0	0	0	0	0	0	0	0	0
64.00		0	0	0	0	0	0	0	0	0	0	0	0
65.00		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	0	0	0	0	0	0	0	0	0	22,544	3,639
100.00	Clinic-CAR	0	0	0	0	0	0	0	0	0	0	0	0
100.01	Other County Departments	0	0	0	0	0	0	0	0	0	0	55,338	8,931
100.02	Dental Clinic	0	2,478	0	0	0	0	0	0	0	0	76,871	12,407
100.03	Jail Medical	0	0	0	0	0	0	0	0	0	0	40,541	6,543
100.04	Emergency Medical Services	0	26,204	0	0	0	0	0	0	0	0	864,316	139,500
100.05	Durable Medial Equipment	0	0	0	0	0	0	0	0	0	0	339,975	54,872
100.06	Other Non Reimbursable	0	0	0	0	0	0	0	0	0	0	496,989	80,214
100.07		0	0	0	0	0	0	0	0	0	0	0	0
100.08		0	0	0	0	0	0	0	0	0	0	0	0
100.09		0	0	0	0	0	0	0	0	0	0	0	0
100.10		0	0	0	0	0	0	0	0	0	0	0	0
100.11		0	0	0	0	0	0	0	0	0	0	0	0
100.12		0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>		<b>0</b>	<b>5,176,593</b>	<b>0</b>	<b>176,024,071</b>	<b>24,462,035</b>							



Provider Name:  
SAN JOAQUIN GENERAL HOSPITAL

Fiscal Period Ended:  
JUNE 30, 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	157,382	379,342	97,345	278,805	0	86,760	0	176,285	35,038	4,974	120,478	0
38.00	Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00	Delivery Room and Labor Room	138,863	334,706	94,985	245,999	112,733	42,667	0	132,557	4,943	8,557	86,985	0
40.00	Anesthesiology	2,508	6,045	0	4,443	0	79	0	191	0	1,205	31,427	0
41.00	Radiology - Diagnostic	101,574	244,828	41,546	179,941	0	72,441	0	11,718	0	1,300	271,951	25,973
41.01	CT Scan	4,946	11,922	289	8,763	0	3,804	0	5,368	0	0	230,051	0
41.02	MRI	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	4,504	10,856	0	7,979	0	2,298	0	0	0	0	12,376	0
44.00	Laboratory	146,560	353,259	0	259,634	0	91,568	0	341	0	234	353,199	0
44.01	Lab -Pathology	24,393	58,796	0	43,213	0	7,899	0	0	0	0	20,211	0
46.00	Whole Blood & Packed Red Blood Cells	243	586	0	430	0	0	0	0	0	0	13,643	0
46.30	Blood Clotting Factor Admin Cost	0	0	0	0	0	0	0	0	0	0	0	0
48.00	Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00	Respiratory Therapy	10,995	26,501	0	19,478	0	55,929	0	0	0	359	123,865	0
50.00	Physical Therapy	31,891	76,868	1,549	56,496	0	9,801	0	1,543	0	0	8,450	0
51.00	Occupational Therapy	14,475	34,889	689	25,642	0	5,891	0	0	0	0	4,359	0
52.00	Speech Pathology	21,044	50,723	0	37,279	0	6,658	0	0	0	0	7,384	0
53.00	Electrocardiology	18,345	44,218	4,511	32,498	0	21,399	0	31,479	0	0	54,614	0
53.01	Cardiac Catheterization Lab	3,367	8,116	0	5,965	0	3,619	0	7,157	0	675	48,699	0
54.00	Electroencephalography	2,195	5,292	158	3,889	0	0	0	0	0	0	1,593	0
55.00	Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	934,939	0	66,747	0
55.01	Implants	0	0	0	0	0	0	0	0	324,830	0	26,592	0
56.00	Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	5,521,825	410,751	0
57.00	Renal Dialysis	87,247	210,295	6,823	154,560	2,936	87,737	0	186,702	0	39,222	177,676	0
58.01	Lab-Pulmonary Function	15,959	38,466	0	28,271	0	2,246	0	0	0	97	4,145	0
58.02		0	0	0	0	0	0	0	0	0	0	0	0
58.03		0	0	0	0	0	0	0	0	0	0	0	0
60.00	Clinic	364,470	878,495	2,344	645,665	0	207,494	0	389,574	0	28,253	311,694	17,810
60.02	Family Practice	49,073	118,283	996	86,934	0	29,668	0	73,486	0	2,371	53,237	7,792
60.03	Perinatal Testion	0	0	0	0	0	0	0	0	0	0	0	0
60.04	Pearl Sifford Clinic	0	0	0	0	0	0	0	0	0	0	0	0
60.05	Sleep Laboratory	24,506	59,068	2,968	43,413	0	4,993	0	5,031	0	0	9,109	0
61.00	Emergency	97,843	235,834	126,040	173,330	23,357	141,394	0	320,321	0	18,791	366,621	27,457
62.00	Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
63.00		0	0	0	0	0	0	0	0	0	0	0	0
64.00		0	0	0	0	0	0	0	0	0	0	0	0
65.00		0	0	0	0	0	0	0	0	0	0	0	0
<b>NONREIMBURSABLE COST CENTER:</b>													
96.00	Gift, Flower, Coffee Shop & Canteen	14,874	35,851	0	26,349	0	0	0	0	0	0	0	0
100.00	Clinic-CAR	0	0	0	0	0	0	0	0	0	0	0	0
100.01	Other County Departments	37,159	89,565	499,815	65,827	2,550,710	0	0	0	0	0	0	0
100.02	Dental Clinic	10,856	26,167	0	19,232	0	1,295	0	0	0	0	0	0
100.03	Jail Medical	27,222	65,615	0	48,225	0	0	0	0	0	0	0	0
100.04	Emergency Medical Services	22,545	54,341	0	39,939	0	13,711	0	409	0	0	0	0
100.05	Durable Medial Equipment	228,288	550,251	0	404,417	0	0	0	0	0	0	0	0
100.06	Other Non Reimbursable	252,613	608,880	0	0	365,252	0	0	0	0	0	0	0
100.07		0	0	0	0	0	0	0	0	0	0	0	0
100.08		0	0	0	0	0	0	0	0	0	0	0	0
100.09		0	0	0	0	0	0	0	0	0	0	0	0
100.10		0	0	0	0	0	0	0	0	0	0	0	0
100.11		0	0	0	0	0	0	0	0	0	0	0	0
100.12		0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>4,214,429</b>	<b>7,518,240</b>	<b>1,293,518</b>	<b>4,825,704</b>	<b>6,994,405</b>	<b>1,826,739</b>	<b>0</b>	<b>2,973,097</b>	<b>1,299,750</b>	<b>5,697,723</b>	<b>5,337,328</b>	<b>2,436,619</b>



Provider Name:  
SAN JOAQUIN GENERAL HOSPITAL

Fiscal Period Ended:  
JUNE 30, 2010

TRIAL BALANCE EXPENSES	ALLOC COST 21.00	ALLOC COST 22.00	ALLOC COST 23.00	NON-PHYSICIAN ANESTH 24.00	NURSING SCHOOL 24.01	INT & RES SALARY & FRINGES 24.02	INT & RES PROGRAM 24.03	PARAMED EDUCAT 24.04	SUBTOTAL 25.00	POST	TOTAL
										STEP-DOWN ADJUSTMENT 26.00	COST 27.00
<b>ANCILLARY COST CENTERS</b>											
37.00 Operating Room	0	782,667	907,101	0	0	0	0	0	11,772,840		11,772,840
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	3,874,016		3,874,016
40.00 Anesthesiology	0	29,746	34,475	0	0	0	0	0	517,625		517,625
41.00 Radiology - Diagnostic	0	3,018	3,497	189,007	0	0	0	0	5,878,284		5,878,284
41.01 CT Scan	0	0	0	0	0	0	0	0	875,420		875,420
41.02 MRI	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	335,497		335,497
44.00 Laboratory	0	0	0	0	0	0	0	0	9,771,217		9,771,217
44.01 Lab -Pathology	0	0	0	0	0	0	0	0	996,782		996,782
46.00 Whole Blood & Packed Red Blood Cells	0	0	0	0	0	0	0	0	1,507,505		1,507,505
46.30 Blood Clotting Factor Admin Cost	0	0	0	0	0	0	0	0	0		0
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	3,583,944		3,583,944
50.00 Physical Therapy	0	6,035	6,995	0	0	0	0	0	846,176		846,176
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	376,942		376,942
52.00 Speech Pathology	0	0	0	0	0	0	0	0	606,569		606,569
53.00 Electrocardiology	0	131,055	151,891	0	0	0	0	0	1,652,504		1,652,504
53.01 Cardiac Catheterization Lab	0	8,191	9,493	0	0	0	0	0	633,603		633,603
54.00 Electroencephalography	0	1,509	1,749	0	0	0	0	0	62,916		62,916
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	6,521,550		6,521,550
55.01 Implants	0	0	0	0	0	0	0	0	2,269,186		2,269,186
56.00 Drugs Charged to Patients	0	0	0	0	274,213	0	0	0	13,282,203		13,282,203
57.00 Renal Dialysis	0	41,386	47,966	0	0	0	0	0	6,506,218		6,506,218
58.01 Lab-Pulmonary Function	0	0	0	0	0	0	0	0	252,003		252,003
58.02	0	0	0	0	0	0	0	0	0		0
58.03	0	0	0	0	0	0	0	0	0		0
60.00 Clinic	0	640,618	742,469	0	0	0	0	0	15,614,375		15,614,375
60.02 Family Practice	0	148,946	172,626	0	0	0	0	0	1,941,814		1,941,814
60.03 Perinatal Testion	0	0	0	0	0	0	0	0	0		0
60.04 Pearl Sifford Clinic	0	0	0	0	0	0	0	0	0		0
60.05 Sleep Laboratory	0	0	0	0	0	0	0	0	441,356		441,356
61.00 Emergency	0	142,695	165,382	0	0	0	0	0	11,593,945		11,593,945
62.00 Observation Beds	0	0	0	0	0	0	0	0	0		0
63.00	0	0	0	0	0	0	0	0	0		0
64.00	0	0	0	0	0	0	0	0	0		0
65.00	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	103,256		103,256
100.00 Clinic-CAR	0	189,254	219,343	0	0	0	0	0	408,597		408,597
100.01 Other County Departments	0	0	0	0	0	0	0	0	3,307,345		3,307,345
100.02 Dental Clinic	0	0	0	0	0	0	0	0	146,827		146,827
100.03 Jail Medical	0	0	0	0	0	0	0	0	188,147		188,147
100.04 Emergency Medical Services	0	0	0	0	0	0	0	0	1,134,762		1,134,762
100.05 Durable Medial Equipment	0	0	0	0	0	0	0	0	1,577,804		1,577,804
100.06 Other Non Reimbursable	0	0	0	0	0	0	0	0	1,803,947		1,803,947
100.07	0	0	0	0	0	0	0	0	0		0
100.08	0	0	0	0	0	0	0	0	0		0
100.09	0	0	0	0	0	0	0	0	0		0
100.10	0	0	0	0	0	0	0	0	0		0
100.11	0	0	0	0	0	0	0	0	0		0
100.12	0	0	0	0	0	0	0	0	0		0
<b>TOTAL</b>	<b>0</b>	<b>4,215,321</b>	<b>4,885,504</b>	<b>189,007</b>	<b>274,213</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>176,024,071</b>	<b>0</b>	<b>176,024,071</b>







STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:  
SAN JOAQUIN GENERAL HOSPITAL

Fiscal Period Ended:  
JUNE 30, 2010

	EMP BENE (GROSS SALARIES)	STAT	STAT	ADM & GEN (ACCUM COST)	MAINT & REPAIRS (SQ FT)							
	5.00 (Adj) (Adj)	6.01 (Adj) (Adj)	6.02 (Adj) (Adj)	6.03 (Adj) (Adj)	6.04 (Adj) (Adj)	6.05 (Adj) (Adj)	6.06 (Adj) (Adj)	6.07 (Adj) (Adj)	6.08 (Adj) (Adj)			7.00 (Adj 8,11,12) (Adj 13,14 )
<b>ANCILLARY COST CENTERS</b>												
37.00	Operating Room	3,334,030									7,531,142	18,136
38.00	Recovery Room										0	
39.00	Delivery Room and Labor Room	2,144,231									2,299,830	16,002
40.00	Anesthesiology										350,875	289
41.00	Radiology - Diagnostic	1,943,202									4,073,955	11,705
41.01	CT Scan	151,698									525,466	570
41.02	MRI										0	
42.00	Radiology - Therapeutic										0	
43.00	Radioisotope	89,722									256,143	519
44.00	Laboratory	2,755,249									7,375,947	16,889
44.01	Lab -Pathology	154,950									725,219	2,811
46.00	Whole Blood & Packed Red Blood Cells										1,285,176	28
46.30	Blood Clotting Factor Admin Cost										0	
48.00	Intravenous Therapy										0	
49.00	Respiratory Therapy	1,727,587									2,881,711	1,267
50.00	Physical Therapy	333,844									556,696	3,675
51.00	Occupational Therapy	148,454									250,558	1,668
52.00	Speech Pathology	248,825									416,292	2,425
53.00	Electrocardiology	578,294									1,000,942	2,114
53.01	Cardiac Catheterization Lab	215,435									463,511	388
54.00	Electroencephalography										40,064	253
55.00	Medical Supplies Charged to Patients										4,752,770	
55.01	Implants										1,651,253	
56.00	Drugs Charged to Patients										6,092,145	
57.00	Renal Dialysis	2,440,676									4,704,384	10,054
58.01	Lab-Pulmonary Function	72,941									140,194	1,839
58.02											0	
58.03											0	
60.00	Clinic	5,312,836									9,803,250	42,000
60.02	Family Practice	646,056									1,031,859	5,655
60.03	Perinatal Testion										0	
60.04	Pearl Sifford Clinic										0	
60.05	Sleep Laboratory	123,877									251,650	2,824
61.00	Emergency	5,155,117									8,399,245	11,275
62.00	Observation Beds										0	
63.00											0	
64.00											0	
65.00											0	
<b>NONREIMBURSABLE COST CENTERS</b>												
96.00	Gift, Flower, Coffee Shop & Canteen										22,544	1,714
100.00	Clinic-CAR										0	
100.01	Other County Departments										55,338	4,282
100.02	Dental Clinic	38,260									76,871	1,251
100.03	Jail Medical										40,541	3,137
100.04	Emergency Medical Services	404,509									864,316	2,598
100.05	Durable Medial Equipment										339,975	26,307
100.06	Other Non Reimbursable										496,989	29,110
100.07											0	
100.08											0	
100.09											0	
100.10											0	
100.11											0	
100.12											0	
TOTAL	79,911,074	0	0	0	0	0	0	0	0	0	151,562,036	485,653
COST TO BE ALLOCATED	5,176,593	0	0	0	0	0	0	0	0	0	24,462,035	4,214,429
UNIT COST MULTIPLIER - SCH 8	0.064779	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.161399	8.677861



Provider Name:

Fiscal Period Ended:

SAN JOAQUIN GENERAL HOSPITAL

JUNE 30, 2010

	OPER PLANT (SQ FT) 8.00 (Adj 8,11,12) (Adj 13,14)	LAUNDRY & LINEN (LB LNDRY) 9.00 (Adj)	HOUSE- KEEPING (SQ FT) 10.00 (Adj 11,12,13,) (Adj)	DIETARY (MEALS SERVED) 11.00 (Adj 15 ) (Adj)	CAFETERIA (PROD FTE'S) 12.00 (Adj ) (Adj)	MAINT OF PERSONNEL (# HOUSED) 13.00 (Adj ) (Adj)	NURSING ADMIN (NURSE HR) 14.00 (Adj ) (Adj)	CENT SERV & SUPPLY (CST REQ) 15.00 (Adj ) (Adj)	PHARMACY (COSTS REQUIS) 16.00 (Adj ) (Adj)	MED REC (GROSS CHARGES) 17.00 (Adj ) (Adj)	SOC SERV (TIME SPENT) 18.00 (Adj ) (Adj)	STAT 21.00 (Adj ) (Adj)	
<b>ANCILLARY COST CENTERS</b>													
37.00	Operating Room	18,136	86,512	18,136		3,284		51,751	178,114	5,397	11,268,278		
38.00	Recovery Room												
39.00	Delivery Room and Labor Room	16,002	84,415	16,002	12,327	1,615		38,914	25,130	9,284	8,135,640		
40.00	Anesthesiology	289		289		3		56		1,307	2,939,400		
41.00	Radiology - Diagnostic	11,705	36,923	11,705		2,742		3,440		1,411	25,435,520	70	
41.01	CT Scan	570	257	570		144		1,576			21,516,581		
41.02	MRI												
42.00	Radiology - Therapeutic												
43.00	Radioisotope	519		519		87					1,157,481		
44.00	Laboratory	16,889		16,889		3,466		100		254	33,034,583		
44.01	Lab -Pathology	2,811		2,811		299					1,890,328		
46.00	Whole Blood & Packed Red Blood Cells	28		28							1,276,021		
46.30	Blood Clotting Factora Admin Cost												
48.00	Intravenous Therapy												
49.00	Respiratory Therapy	1,267		1,267		2,117				389	11,585,059		
50.00	Physical Therapy	3,675	1,377	3,675		371		453			790,347		
51.00	Occupational Therapy	1,668	612	1,668		223					407,679		
52.00	Speech Pathology	2,425		2,425		252					690,639		
53.00	Electrocardiology	2,114	4,009	2,114		810		9,241			5,108,004		
53.01	Cardiac Catheterization Lab	388		388		137		2,101		732	4,554,782		
54.00	Electroencephalography	253	140	253							149,030		
55.00	Medical Supplies Charged to Patients								4,752,770		6,242,795		
55.01	Implants								1,651,276		2,487,127		
56.00	Drugs Charged to Patients									5,991,086	38,417,416		
57.00	Renal Dialysis	10,054	6,064	10,054	321	3,321		54,809		42,555	16,617,943		
58.01	Lab-Pulmonary Function	1,839		1,839		85				105	387,658		
58.02													
58.03													
60.00	Clinic	42,000	2,083	42,000		7,854		114,365		30,654	29,152,652	48	
60.02	Family Practice	5,655	885	5,655		1,123		21,573		2,573	4,979,220	21	
60.03	Perinatal Testion												
60.04	Pearl Sifford Clinic												
60.05	Sleep Laboratory	2,824	2,638	2,824		189		1,477			851,975		
61.00	Emergency	11,275	112,014	11,275	2,554	5,352		94,035		20,388	34,289,968	74	
62.00	Observation Beds												
63.00													
64.00													
65.00													
<b>NONREIMBURSABLE COST CENTERS</b>													
96.00	Gift, Flower, Coffee Shop & Canteen	1,714		1,714									
100.00	Clinic-CAR												
100.01	Other County Departments	4,282	444,194	4,282	278,911								
100.02	Dental Clinic	1,251		1,251		49							
100.03	Jail Medical	3,137		3,137									
100.04	Emergency Medical Services	2,598		2,598		519		120					
100.05	Durable Medial Equipment	26,307		26,307									
100.06	Other Non Reimbursable	29,110			39,939								
100.07													
100.08													
100.09													
100.10													
100.11													
100.12													
	TOTAL	359,440	1,149,571	313,908	764,813	69,145	0	872,796	6,607,290	6,181,933	499,198,872	6,567	0
	COST TO BE ALLOCATED	7,518,240	1,293,518	4,825,704	6,994,405	1,826,739	0	2,973,097	1,299,750	5,697,723	5,337,328	2,436,619	0
	UNIT COST MULTIPLIER - SCH 8	20.916537	1.125218	15.372988	9.145248	26.418955	0.000000	3.406405	0.196714	0.921673	0.010692	371.039907	0.000000

Provider Name:  
**SAN JOAQUIN GENERAL HOSPITAL**

Fiscal Period Ended:  
**JUNE 30, 2010**

	I&R SERV SAL & BEN (ASG TIME)	I&R SERV OTHER PRGM (ASG TIME)	PARAMED ED PRGM (ASG TIME)	PARAMED ED PRGM (ASG TIME)			
	22.00	23.00	24.00	24.01	24.02	24.03	24.04
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(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						
21.00	Nursing School						
22.00	Intern & Res Service-Salary & Fringes						
23.00	Intern & Res Other Program						
24.00	Paramedical Ed Prgm-Radiology						
24.01	Paramedical Ed Prgm-Pharmacy						
24.02							
24.03							
24.04							
<b>INPATIENT ROUTINE COST CENTERS</b>							
25.00	Adults & Pediatrics	7,572	7,572				
26.00	Intensive Care Unit	1,644	1,644				
27.00	Coronary Care Unit						
28.00							
29.00							
30.00	Neonatal Intensive Care Unit	286	286				
31.00	Subprovider						
32.00							
33.00	Nursery	195	195				
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						

Provider Name:  
**SAN JOAQUIN GENERAL HOSPITAL**

Fiscal Period Ended:  
**JUNE 30, 2010**

	I&R SERV SAL & BEN (ASG TIME) 22.00 (Adj) (Adj)	I&R SERV OTHER PRGM (ASG TIME) 23.00 (Adj) (Adj)	PARAMED ED PRGM (ASG TIME) 24.00 (Adj) (Adj)	PARAMED ED PRGM (ASG TIME) 24.01 (Adj) (Adj)	24.02 (Adj) (Adj)	24.03 (Adj) (Adj)	24.04 (Adj) (Adj)
<b>ANCILLARY COST CENTERS</b>							
37.00	Operating Room	3,631	3,631				
38.00	Recovery Room						
39.00	Delivery Room and Labor Room						
40.00	Anesthesiology	138	138				
41.00	Radiology - Diagnostic	14	14	100			
41.01	CT Scan						
41.02	MRI						
42.00	Radiology - Therapeutic						
43.00	Radioisotope						
44.00	Laboratory						
44.01	Lab -Pathology						
46.00	Whole Blood & Packed Red Blood Cells						
46.30	Blood Clotting Factor Admin Cost						
48.00	Intravenous Therapy						
49.00	Respiratory Therapy						
50.00	Physical Therapy	28	28				
51.00	Occupational Therapy						
52.00	Speech Pathology						
53.00	Electrocardiology	608	608				
53.01	Cardiac Catherization Lab	38	38				
54.00	Electroencephalography	7	7				
55.00	Medical Supplies Charged to Patients						
55.01	Implants						
56.00	Drugs Charged to Patients				100		
57.00	Renal Dialysis	192	192				
58.01	Lab-Pulmonary Function						
58.02							
58.03							
60.00	Clinic	2,972	2,972				
60.02	Family Practice	691	691				
60.03	Perinatal Testion						
60.04	Pearl Sifford Clinic						
60.05	Sleep Laboratory						
61.00	Emergency	662	662				
62.00	Observation Beds						
63.00							
64.00							
65.00							
<b>NONREIMBURSABLE COST CENTERS</b>							
96.00	Gift, Flower, Coffee Shop & Canteen						
100.00	Clinic-CAR	878	878				
100.01	Other County Departments						
100.02	Dental Clinic						
100.03	Jail Medical						
100.04	Emergency Medical Services						
100.05	Durable Medial Equipment						
100.06	Other Non Reimbursable						
100.07							
100.08							
100.09							
100.10							
100.11							
100.12							
<b>TOTAL</b>							
		19,556	19,556	100	100	0	0
<b>COST TO BE ALLOCATED</b>							
		4,215,321	4,885,504	189,007	274,213	0	0
<b>UNIT COST MULTIPLIER - SCH 8</b>							
		215.551293	249.821218	1890.065967	2742.131549	0.000000	0.000000

## TRIAL BALANCE OF EXPENSES

Provider Name:  
SAN JOAQUIN GENERAL HOSPITAL

Fiscal Period Ended:  
JUNE 30, 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	7,564,819	(229,390)	7,335,429
4.00	New Cap Rel Costs-Movable Equipment	72,342	0	72,342
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	5,175,755	(28,090)	5,147,665
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	23,342,697	(379,783)	22,962,914
7.00	Maintenance and Repairs	3,570,139	(42,940)	3,527,199
8.00	Operation of Plant	3,886,586	(13,025)	3,873,561
9.00	Laundry and Linen Service	723,525	(7,364)	716,161
10.00	Housekeeping	3,761,297	(51,187)	3,710,110
11.00	Dietary	5,118,061	(342,094)	4,775,967
12.00	Cafeteria	(78,734)	224,460	145,726
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	2,106,160	(35,018)	2,071,142
15.00	Central Services & Supply	761,004	(7,050)	753,954
16.00	Pharmacy	4,329,062	(75,985)	4,253,077
17.00	Medical Records and Library	4,062,504	(54,204)	4,008,300
18.00	Social Service	1,878,892	(36,709)	1,842,183
21.00	Nursing School		0	0
22.00	Intern & Res Service-Salary & Fringes	3,407,813	0	3,407,813
23.00	Intern & Res Other Program	3,841,828	(7,985)	3,833,843
24.00	Paramedical Ed Prgm-Radiology	153,455	(4,739)	148,716
24.01	Paramedical Ed Prgm-Pharmacy	222,176	0	222,176
24.02			0	0
24.03			0	0
24.04			0	0
	<b>INPATIENT ROUTINE COST CENTERS</b>			
25.00	Adults & Pediatrics	23,140,976	(242,333)	22,898,643
26.00	Intensive Care Unit	7,452,237	(106,864)	7,345,373
27.00	Coronary Care Unit		0	0
28.00			0	0
29.00			0	0
30.00	Neonatal Intensive Care Unit	6,071,076	(98,875)	5,972,201
31.00	Subprovider		0	0
32.00			0	0
33.00	Nursery	3,077,170	(5,078)	3,072,092
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 GENERAL HOSPITAL

Fiscal Period Ended:  
JUNE 30, 2010

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	<b>ANCILLARY COST CENTERS</b>			
37.00	Operating Room	\$ 7,156,028	\$ (81,132)	\$ 7,074,896
38.00	Recovery Room		0	0
39.00	Delivery Room and Labor Room	2,117,565	(164,621)	1,952,944
40.00	Anesthesiology	346,203	(15)	346,188
41.00	Radiology - Diagnostic	3,828,513	(39,149)	3,789,364
41.01	CT Scan	503,431	(1,287)	502,144
41.02	MRI		0	0
42.00	Radiology - Therapeutic		0	0
43.00	Radioisotope	246,392	(2,786)	243,606
44.00	Laboratory	7,045,125	(75,713)	6,969,412
44.01	Lab -Pathology	683,010	(4,606)	678,404
46.00	Whole Blood & Packed Red Blood Cells	1,284,763	0	1,284,763
46.30	Blood Clotting Factor Admin Cost		0	0
48.00	Intravenous Therapy		0	0
49.00	Respiratory Therapy	2,788,295	(36,615)	2,751,680
50.00	Physical Therapy	495,969	(8,523)	487,446
51.00	Occupational Therapy	223,211	(3,971)	219,240
52.00	Speech Pathology	374,692	(6,024)	368,668
53.00	Electrocardiology	953,298	(17,839)	935,459
53.01	Cardiac Catherization Lab	450,768	(6,265)	444,503
54.00	Electroencephalography	36,693	0	36,693
55.00	Medical Supplies Charged to Patients	4,752,770	0	4,752,770
55.01	Implants	1,651,253	0	1,651,253
56.00	Drugs Charged to Patients	6,092,145	0	6,092,145
57.00	Renal Dialysis	4,471,294	(57,120)	4,414,174
58.01	Lab-Pulmonary Function	113,654	(1,962)	111,692
58.02			0	0
58.03			0	0
60.00	Clinic	9,044,655	(130,252)	8,914,403
60.02	Family Practice	932,816	(16,298)	916,518
60.03	Perinatal Testion		0	0
60.04	Pearl Sifford Clinic		0	0
60.05	Sleep Laboratory	209,805	(2,969)	206,836
61.00	Emergency	8,018,213	(99,895)	7,918,318
62.00	Observation Beds		0	0
63.00			0	0
64.00			0	0
65.00			0	0
	<b>SUBTOTAL</b>	<b>\$ 177,461,401</b>	<b>\$ (2,301,295)</b>	<b>\$ 175,160,106</b>
	<b>NONREIMBURSABLE COST CENTERS</b>			
96.00	Gift, Flower, Coffee Shop & Canteen	393	0	393
100.00	Clinic-CAR		0	0
100.01	Other County Departments		0	0
100.02	Dental Clinic	58,796	(591)	58,205
100.03	Jail Medical		0	0
100.04	Emergency Medical Services	823,180	(19,051)	804,129
100.05	Durable Medial Equipment		0	0
100.06	Other Non Reimbursable	1,238	0	1,238
100.07			0	0
100.08			0	0
100.09			0	0
100.10			0	0
100.11			0	0
100.12			0	0
100.99	<b>SUBTOTAL</b>	<b>\$ 883,607</b>	<b>\$ (19,642)</b>	<b>\$ 863,965</b>
101	<b>TOTAL</b>	<b>\$ 178,345,008</b>	<b>\$ (2,320,937)</b>	<b>\$ 176,024,071</b>

(To Schedule 8)



Provider Name:  
SAN JOAQUIN GENERAL HOSPITAL

	TOTAL ADJ (Page 1 & 2)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ					
<b>ANCILLARY COST CENTERS</b>													
37.00 Operating Room	(81,132)				(81,132)								
38.00 Recovery Room	0												
39.00 Delivery Room and Labor Room	(164,621)				(164,621)								
40.00 Anesthesiology	(15)				(15)								
41.00 Radiology - Diagnostic	(39,149)				(39,149)								
41.01 CT Scan	(1,287)				(1,287)								
41.02 MRI	0												
42.00 Radiology - Therapeutic	0												
43.00 Radioisotope	(2,786)				(2,786)								
44.00 Laboratory	(75,713)				(75,713)								
44.01 Lab -Pathology	(4,606)				(4,606)								
46.00 Whole Blood & Packed Red Blood Cells	0												
46.30 Blood Clotting Factors Admin Cost	0												
48.00 Intravenous Therapy	0												
49.00 Respiratory Therapy	(36,615)				(36,615)								
50.00 Physical Therapy	(8,523)				(8,523)								
51.00 Occupational Therapy	(3,971)				(3,971)								
52.00 Speech Pathology	(6,024)				(6,024)								
53.00 Electrocardiology	(17,839)				(17,839)								
53.01 Cardiac Catheterization Lab	(6,265)				(6,265)								
54.00 Electroencephalography	0												
55.00 Medical Supplies Charged to Patients	0												
55.01 Implants	0												
56.00 Drugs Charged to Patients	0												
57.00 Renal Dialysis	(57,120)				(57,120)								
58.01 Lab-Pulmonary Function	(1,962)				(1,962)								
58.02	0												
58.03	0												
60.00 Clinic	(130,252)				(130,252)								
60.02 Family Practice	(16,298)				(16,298)								
60.03 Perinatal Testion	0												
60.04 Pearl Sifford Clinic	0												
60.05 Sleep Laboratory	(2,969)				(2,969)								
61.00 Emergency	(99,895)				(99,895)								
62.00 Observation Beds	0												
63.00	0												
64.00	0												
65.00	0												
<b>NONREIMBURSABLE COST CENTERS</b>													
96.00 Gift, Flower, Coffee Shop & Canteen	0												
100.00 Clinic-CAR	0												
100.01 Other County Departments	0												
100.02 Dental Clinic	(591)				(591)								
100.03 Jail Medical	0												
100.04 Emergency Medical Services	(19,051)				(14,860)	(4,191)							
100.05 Durable Medial Equipment	0												
100.06 Other Non Reimbursable	0												
100.07	0												
100.08	0												
100.09	0												
100.10	0												
100.11	0												
100.12	0												
101.00 TOTAL	<u>(\$2,320,937)</u>	<u>0</u>	<u>(9,561)</u>	<u>(219,829)</u>	<u>(1,883,186)</u>	<u>(133,447)</u>	<u>(74,914)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

(To Sch 10)





Provider Name							Fiscal Period			Provider NPI		Adjustments
SAN JOAQUIN GENERAL HOSPITAL							JULY 1, 2009 THROUGH JUNE 30, 2010			1275605180		25
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report												
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.						
<u>MEMORANDUM ADJUSTMENT</u>												
1	Intern and Resident cost was improperly eliminated as a "post step-down" adjustment on Worksheet B, Line 57, Column 26. Therefore, it will be deleted. This is done in accordance with 42 CFR 413.5 / CMS Pub. 15-1, Section 2182.											

Provider Name							Fiscal Period			Provider NPI		Adjustments
SAN JOAQUIN GENERAL HOSPITAL							JULY 1, 2009 THROUGH JUNE 30, 2010			1275605180		25
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report												
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.						
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>												
2	10A	A			11.00	7	Dietary	\$5,118,061	(\$239,064)	\$4,878,997	*	
	10A	A			12.00	7	Cafeteria	(78,734)	239,064	160,330	*	
To reclassify catered special meals revenue against related costs. 42 CFR 413.5 and 413.9 / CMS Pub. 15-1, Section 2328 CMS Pub. 15-2, Section 3613												

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
SAN JOAQUIN GENERAL HOSPITAL							JULY 1, 2009 THROUGH JUNE 30, 2010		1275605180		25
Report References											
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
		Work Sheet	Part	Title	Line	Col.					
<b>ADJUSTMENTS TO REPORTED COSTS</b>											
3	10A	A			3.00	7	New Cap Rel Costs Buildings & Fixtures	\$7,564,819			
							To adjust reported 1999 COP Bond Issue Cost to agree with the provider's record and computed amortization of bond issuance expense. 42 CFR 413.153 and 413.24 CMS Pub. 15-1, Sections 100, 200, 2300, and 2304		(\$9,561)		
4							To adjust reported 1999 COP Bond Interest expense to agree with the provider's record and computed amortization of bond issuance expense. 42 CFR 413.153 and 413.24 CMS Pub. 15-1, Sections 100, 200, 2300, and 2304		(219,829)	\$7,335,429	
									(\$229,390)		
5	10A	A			5.00	7	Employee Benefits	\$5,175,755	(\$28,090)	\$5,147,665	
	10A	A			6.00	7	Administrative and General	23,342,697	(250,527)	23,092,170 *	
	10A	A			7.00	7	Maintenance and Repairs	3,570,139	(42,940)	3,527,199	
	10A	A			8.00	7	Operation of Plant	3,886,586	(13,025)	3,873,561	
	10A	A			9.00	7	Laundry and Linen Service	723,525	(7,364)	716,161	
	10A	A			10.00	7	Housekeeping	3,761,297	(51,187)	3,710,110	
	10A	A			11.00	7	Dietary	4,878,997	(28,116)	4,850,881 *	
	10A	A			12.00	7	Cafeteria	160,330	(14,604)	145,726	
	10A	A			14.00	7	Nursing Administration	2,106,160	(35,018)	2,071,142	
	10A	A			15.00	7	Central Services & Supply	761,004	(7,050)	753,954	
	10A	A			16.00	7	Pharmacy	4,329,062	(75,985)	4,253,077	
	10A	A			17.00	7	Medical Records and Library	4,062,504	(54,204)	4,008,300	
	10A	A			18.00	7	Social Service	1,878,892	(36,709)	1,842,183	
	10A	A			23.00	7	Intern & Res Services - Other Program	3,841,828	(7,985)	3,833,843	
	10A	A			24.00	7	Paramedical Ed Program	153,455	(4,739)	148,716	
	10A	A			25.00	7	Adults & Pediatrics	23,140,976	(242,333)	22,898,643	
	10A	A			26.00	7	Intensive Care Unit	7,452,237	(106,864)	7,345,373	
	10A	A			30.00	7	Neonatal Intensive Care Unit	6,071,076	(98,875)	5,972,201	

-Continued on next page-

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments
SAN JOAQUIN GENERAL HOSPITAL							JULY 1, 2009 THROUGH JUNE 30, 2010			1275605180		25
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		33.00	7	Nursery			\$3,077,170	(\$5,078)	\$3,072,092	
	10A	A		37.00	7	Operating Room			7,156,028	(81,132)	7,074,896	
	10A	A		39.00	7	Delivery Room and Labor Room			2,117,565	(164,621)	1,952,944	
	10A	A		40.00	7	Anesthesiology			346,203	(15)	346,188	
	10A	A		41.00	7	Radiology - Diagnostic			3,828,513	(39,149)	3,789,364	
	10A	A		41.01	7	CT Scan			503,431	(1,287)	502,144	
	10A	A		43.00	7	Radioisotope			246,392	(2,786)	243,606	
	10A	A		44.00	7	Laboratory			7,045,125	(75,713)	6,969,412	
	10A	A		44.01	7	Lab-Pathology			683,010	(4,606)	678,404	
	10A	A		49.00	7	Respiratory Therapy			2,788,295	(36,615)	2,751,680	
	10A	A		50.00	7	Physical Therapy			495,969	(8,523)	487,446	
	10A	A		51.00	7	Occupational Therapy			223,211	(3,971)	219,240	
	10A	A		52.00	7	Speech Pathology			374,692	(6,024)	368,668	
	10A	A		53.00	7	Electrocardiology			953,298	(17,839)	935,459	
	10A	A		53.01	7	Cardiac Catheterization Lab			450,768	(6,265)	444,503	
	10A	A		57.00	7	Renal Dialysis			4,471,294	(57,120)	4,414,174	
	10A	A		58.01	7	Lab-Pulmonary Function			113,654	(1,962)	111,692	
	10A	A		60.00	7	Clinic			9,044,655	(130,252)	8,914,403	
	10A	A		60.02	7	Family Practice			932,816	(16,298)	916,518	
	10A	A		60.05	7	Sleep Laboratory			209,805	(2,969)	206,836	
	10A	A		61.00	7	Emergency			8,018,213	(99,895)	7,918,318	
	10A	A		100.02	7	Dental Clinic			58,796	(591)	58,205	
	10A	A		100.04	7	Emergency Medical Services			823,180	(14,860)	808,320 *	
						To eliminate Other Post Employee Benefits (OPEB) liability that should have been liquidated. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2140.3, 2142.3, 2142.4, 2142.5, 2142.6, 2300, 2304, and 2305						

Provider Name							Fiscal Period			Provider NPI		Adjustments
SAN JOAQUIN GENERAL HOSPITAL							JULY 1, 2009 THROUGH JUNE 30, 2010			1275605180		25
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>												
6	10A	A			6.00	7	Administrative and General	*	\$23,092,170	(\$129,256)	\$22,962,914	
	10A	A			100.04	7	Emergency Medical Services To eliminate legal expenses due to lack of documentation. 42 CFR 413.20, 413.24, and 431.107 CMS Pub. 15-1, Sections 2300 and 2304, W&I Code 14124.2(b)	*	808,320	(4,191)	804,129	
7	10A	A			11.00	7	Dietary To eliminate catering expenses due to lack of documentation. 42 CFR 413.20, 413.24, and 431.107 CMS Pub. 15-1, Sections 2300 and 2304, W&I Code 14124.2(b)	*	\$4,850,881	(\$74,914)	\$4,775,967	

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments
SAN JOAQUIN GENERAL HOSPITAL							JULY 1, 2009 THROUGH JUNE 30, 2010			1275605180		25
Report References												
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
		Work Sheet	Part	Title	Line	Col.						
<b>ADJUSTMENTS TO REPORTED STATISTICS</b>												
8	9	B-1		6.00	3	Administrative and General (Square Feet)		114,765	(8,975)	105,790 *		
	9	B-1		100.06	3,7,8	Other Non-Reimbursable		0	8,975	8,975 *		
	9	B-1		7.00	7	Total - Square Feet		475,994	8,975	484,969 *		
	9	B-1		8.00	8	Total - Square Feet		349,781	8,975	358,756 *		
To reclassify vacant space square feet statistics to a non-reimbursable cost center for proper cost finding and to agree with the provider's record. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2100, 2102.3, 2304, and 2328												
9	9	B-1		6.00	3	Administrative and General (Square Feet)	*	105,790	(24,670)	81,120 *		
	9	B-1		8.00	3	Operation of Plant		126,213	(703)	125,510		
	9	B-1		3.00	3	Total - Square Feet		592,983	(25,373)	567,610		
To eliminate family practice building square feet statistic not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Section 2102.3												
10	9	B-1		6.00	3	Administrative and General (Square Feet)	*	81,120	(9,249)	71,871 *		
	9	B-1		100.06	3	Other Non-Reimbursable	*	8,975	9,249	18,224 *		
To reclassify Ward 10 Building square feet statistics to a non-reimbursable cost center. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304, 2306 and 2328												
11	9	B-1		6.00	3	Administrative and General (Square Feet)	*	71,871	(150)	71,721 *		
	9	B-1		52.00	3,7,8,10	Speech Pathology		2,275	150	2,425		
	9	B-1		7.00	7	Total - Square Feet	*	484,969	150	485,119 *		
	9	B-1		8.00	8	Total - Square Feet	*	358,756	150	358,906 *		
	9	B-1		10.00	10	Total - Square Feet		313,224	150	313,374 *		
To reclassify space # 148 and # 149 audiology restroom square feet statistic 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 GENERAL HOSPITAL							JULY 1, 2009 THROUGH JUNE 30, 2010			1275605180		25
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>												
12	9	B-1		6.00	3	Administrative and General (Square Feet)	*	71,721	(534)	71,187		
	9	B-1		25.00	3,7,8,10	Adults & Pediatrics		50,191	534	50,725		
	9	B-1		7.00	7	Total - Square Feet	*	485,119	534	485,653		
	9	B-1		8.00	8	Total - Square Feet	*	358,906	534	359,440		
	9	B-1		10.00	10	Total - Square Feet	*	313,374	534	313,908		
To reclassify space # 304, # 305, # 315, and # 316 medical/surgical room square feet statistics to agree with the provider's records. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306												
13	9	B-1		33.00	3,7,8,10	Nursery (Square Feet)		0	765	765		
	9	B-1		39.00	3,7,8,10	Delivery Room and Labor Room		16,767	(765)	16,002		
To reclassify space # 3412 nursery room square feet statistics to agree with the provider's records. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306												
14	9	B-1		9.00	3,7,8	Laundry and Linen Service (Square Feet)		29,793	(20,135)	9,658		
	9	B-1		100.06	3	Other Non-Reimbursable	*	18,224	20,135	38,359		
	9	B-1		100.06	7,8	Other Non-Reimbursable	*	8,975	20,135	29,110		
To reclassify Student and Intern Housing square feet from Laundry and Linen to a nonreimbursable cost center. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2328												
15	9	B-1		62.00	11	Emergency (Meals Served)		42,493	(39,939)	2,554		
	9	B-1		100.06	11	Other Non-Reimbursable		0	39,939	39,939		
To reclassify physician meals count to the applicable cost center. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2302.4A, 2304, and 2328												

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments
SAN JOAQUIN GENERAL HOSPITAL							JULY 1, 2009 THROUGH JUNE 30, 2010			1275605180		25
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>ADJUSTMENT TO REPORTED PROVIDER-BASED PHYSICIANS</b>												
16	Desig Pub Hosp 7	Not Reported			41.00		Radiology - Diagnostic		\$0	\$2,661,258	\$2,661,258	
							To adjust Medi-Cal charges applicable to PBP reimbursement to agree with the following Fiscal Intermediary Payment Data: Report Date: July 9, 2013 Payment Period: July 1, 2009 through July 1, 2013 Service Period: July 1, 2009 through June 30, 2010 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2304, 2404, and 2408 CCR, Title 22, Section 51541					

Provider Name							Fiscal Period			Provider NPI		Adjustments
SAN JOAQUIN GENERAL HOSPITAL							JULY 1, 2009 THROUGH JUNE 30, 2010			1275605180		25
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 - DESIGNATED PULIC HOSPITAL</b>												
17	Desig Pub Hosp 4	D-1	I	XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics Days	11,798	590	12,388		
	Desig Pub Hosp 4A	D-1	II	XIX	42.00	4	Medi-Cal Days - Nursery Days	2,949	68	3,017		
	Desig Pub Hosp 4A	D-1	II	XIX	43.00	4	Medi-Cal Days - Intensive Care Unit Days	1,687	297	1,984		
	Desig Pub Hosp 4A	D-1	II	XIX	47.00	4	Medi-Cal Days - Neonatal Intensive Care Unit	3,529	797	4,326		
18	Desig Pub Hosp 6	D-4		XIX	37.00	2	Medi-Cal Ancillary Charges - Operating Room	\$3,801,044	\$419,610	\$4,220,654		
	Desig Pub Hosp 6	D-4		XIX	39.00	2	Medi-Cal Ancillary Charges - Labor/Delivery Room	2,617,104	47,464	2,664,568		
	Desig Pub Hosp 6	D-4		XIX	40.00	2	Medi-Cal Ancillary Charges - Anesthesiology	832,036	58,800	890,836		
	Desig Pub Hosp 6	D-4		XIX	41.00	2	Medi-Cal Ancillary Charges - Radiology - Diagnostic	2,286,599	374,659	2,661,258		
	Desig Pub Hosp 6	D-4		XIX	41.01	2	Medi-Cal Ancillary Charges - CT Scan	2,664,833	586,099	3,250,932		
	Desig Pub Hosp 6	D-4		XIX	43.00	2	Medi-Cal Ancillary Charges - Radioisotope	23,347	5,707	29,054		
	Desig Pub Hosp 6	D-4		XIX	44.00	2	Medi-Cal Ancillary Charges - Laboratory	6,585,372	1,069,192	7,654,564		
	Desig Pub Hosp 6	D-4		XIX	44.01	2	Medi-Cal Ancillary Charges - Lab-Pathology	183,363	53,025	236,388		
	Desig Pub Hosp 6	D-4		XIX	46.00	2	Medi-Cal Ancillary Charges - Whole Blood & Packed Red Blood Cells	507,153	89,180	596,333		
	Desig Pub Hosp 6	D-4		XIX	49.00	2	Medi-Cal Ancillary Charges - Respiratory Therapy	4,371,963	721,815	5,093,778		
	Desig Pub Hosp 6	D-4		XIX	50.00	2	Medi-Cal Ancillary Charges - Physical Therapy	107,732	2,409	110,141		
	Desig Pub Hosp 6	D-4		XIX	51.00	2	Medi-Cal Ancillary Charges - Occupational Therapy	60,089	(1,100)	58,989		
	Desig Pub Hosp 6	D-4		XIX	52.00	2	Medi-Cal Ancillary Charges - Speech Pathology	55,783	13,676	69,459		
	Desig Pub Hosp 6	D-4		XIX	53.00	2	Medi-Cal Ancillary Charges - Electrocardiology	1,589,262	190,182	1,779,444		
	Desig Pub Hosp 6	D-4		XIX	54.00	2	Medi-Cal Ancillary Charges - Electroencephalography	10,661	761	11,422		
	Desig Pub Hosp 6	D-4		XIX	55.00	2	Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients	1,114,145	177,108	1,291,253		
	Desig Pub Hosp 6	D-4		XIX	55.01	2	Medi-Cal Ancillary Charges - Implants	725,477	27,873	753,350		
	Desig Pub Hosp 6	D-4		XIX	56.00	2	Medi-Cal Ancillary Charges - Drugs Charged to Patients	10,385,754	1,043,486	11,429,240		
	Desig Pub Hosp 6	D-4		XIX	57.00	2	Medi-Cal Ancillary Charges - Renal Dialysis	202,492	39,215	241,707		
	Desig Pub Hosp 6	D-4		XIX	61.00	2	Medi-Cal Ancillary Charges - Emergency	2,375,958	327,731	2,703,689		
	Desig Pub Hosp 6	D-4		XIX	101.00	2	Medi-Cal Ancillary Charges - Total	40,500,167	5,246,892	45,747,059		
19	Desig Pub Hosp 2	E-3	III	XIX	10.00	1	Medi-Cal Routine Service Charges	\$112,151,644	\$15,552,939	\$127,704,583		
	Desig Pub Hosp 2	E-3	III	XIX	11.00	1	Medi-Cal Ancillary Service Charges	40,500,167	5,246,892	45,747,059		

-Continued on next page-

Provider Name							Fiscal Period			Provider NPI		Adjustments
SAN JOAQUIN GENERAL HOSPITAL							JULY 1, 2009 THROUGH JUNE 30, 2010			1275605180		25
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 - DESIGNATED PULIC HOSPITAL</b>												
-Continued from previous page-												
20	Desig Pub Hosp 3	E-3	III	XIX	33.00	1	Medi-Cal Deductibles		\$0	\$209,145	\$209,145	
	Desig Pub Hosp 3	E-3	III	XIX	36.00	1	Medi-Cal Coinsurance		302,669	(130,528)	172,141	
	Desig Pub Hosp 1	E-3	III	XIX	57.00	1	Medi-Cal Interim Payments		27,415,298	3,288,112	30,703,410	
<p>To adjust Medi-Cal Settlement Data to agree with the following                      Fiscal Intermediary Payment Data:                      Service Period: July 1, 2009 through June 30, 2010                      Payment Period: July 1, 2009 through July 1, 2013                      Report Date: July 10, 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
SAN JOAQUIN GENERAL HOSPITAL							JULY 1, 2009 THROUGH JUNE 30, 2010			1275605180		25
Report References												
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
		Work Sheet	Part	Title	Line	Col.						
<b>ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT</b>												
21	4A	Supplemental Schedule Sch 7				Medi-Cal Administrative Days	535	232	767			
	4A	Supplemental Schedule Sch 7				Medi-Cal Administrative Rate	\$ 351.26	\$ 7.47	\$ 358.73			
22	6	Not Reported				Medi-Cal Ancillary Charges - Radiology - Diagnostic	\$0	\$13,607	\$13,607			
	6	Not Reported				Medi-Cal Ancillary Charges - Laboratory	0	42,012	42,012			
	6	Not Reported				Medi-Cal Ancillary Charges - Physical Therapy	0	29,503	29,503			
	6	Not Reported				Medi-Cal Ancillary Charges - Occupational Therapy	0	22,657	22,657			
	6	Not Reported				Medi-Cal Ancillary Charges - Speech Pathology	0	4,581	4,581			
	6	Not Reported				Medi-Cal Ancillary Charges - Drugs Charged to Patients	0	389,899	389,899			
	6	Not Reported				Medi-Cal Ancillary Charges - Total	0	502,259	502,259			
23	2	Not Reported				Medi-Cal Routine Service Charges	\$0	\$3,207,083	\$3,207,083			
	2	Not Reported				Medi-Cal Ancillary Service Charges	0	502,259	502,259			
24	3	Not Reported				Medi-Cal Deductibles	\$0	\$937	\$937			
	1	Not Reported				Medi-Cal Interim Payments	0	527,034	527,034			
<p>To adjust Medi-Cal Settlement Data Administrative Days to agree with the following Fiscal Intermediary Payment Data:                      Service Period: July 1, 2009 through June 30, 2010                      Payment Period: July 1, 2009 through July 1, 2013                      Report Date: July 9, 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
SAN JOAQUIN GENERAL HOSPITAL							JULY 1, 2009 THROUGH JUNE 30, 2010			1275605180		25
Report References												
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
		Work Sheet	Part	Title	Line	Col.						
<b><u>ADJUSTMENT TO OTHER MATTERS</u></b>												
25	Desig Pub Hosp 1	Not Reportec	Medi-Cal Overpayment: To recover Medi-Cal overpayments because the Share of Cost w: not properly deducted from the amount billed CCR, Title 22, Sections 51458.1 and 51476					\$0	\$15,354	\$15,354		