

**REPORT
ON THE
COST REPORT REVIEW**

**JOHN C. FREMONT HEALTHCARE DISTRICT
MARIPOSA, CALIFORNIA
PROVIDER NUMBER: ZZR00443F AND LTC05283F
NPI NUMBER: 1902029424**

**FISCAL PERIOD ENDED
JUNE 30, 2008**

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

**Section Chief: Michael Harrold
Audit Supervisor: Kathy Atkins
Auditor: Pasia Moua**



DAVID MAXWELL-JOLLY
Director

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



ARNOLD SCHWARZENEGGER
Governor

April 30, 2010

Charles E. Bill, CEO
John C. Fremont Healthcare District
5189 Hospital Road
P.O. Box 216
Mariposa, CA 95338

PROVIDER: JOHN C. FREMONT HEALTHCARE DISTRICT
PROVIDER NO. ZZR00443F
NPI NO. 1902029424
FISCAL PERIOD ENDED JUNE 30, 2008

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 \$2,396, 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)
4. Computation of Distinct Part Nursing Facility Per Diem (DPNF Schedules)
10. 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.

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Future Distinct Part Nursing Facility prospective rates may be affected by this examination. The extent of the rate changes will be determined by the Department's Rate Development Branch.

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
Office of Administrative Appeals and Hearings
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 95899-7413

Courier (UPS, FedEx, etc.)

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

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

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If you have questions regarding this report, you may call the Audits Section—Fresno at (559) 446-2458.

Original Signed by

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

Certified

SUMMARY OF FINDINGS

Provider Name:
JOHN C. FREMONT HEALTHCARE DISTRICT

Fiscal Period Ended:
JUNE 30, 2008

	SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1) Provider No. ZZR00443F		
Reported	\$ 20,079	
Net Change	\$ (22,476)	
Audited Amount Due Provider (State)	\$ (2,396)	
2. Subprovider I (SCHEDULE 1-1) Provider No.		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
3. Subprovider II (SCHEDULE 1-2) Provider No.		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
4. Medi-Cal Contract Cost (CONTRACT SCH 1) Provider No.		
Reported		\$ 0
Net Change		\$ 0
Audited Cost		\$ 0
Audited Amount Due Provider (State)	\$ 0	
5. Distinct Part Nursing Facility (DPNF SCH 1) Provider No. LTC05283F		
Reported		\$ 288.47
Net Change		\$ (21.18)
Audited Cost Per Day		\$ 267.29
Audited Amount Due Provider (State)	\$ 0	
6. Distinct Part Nursing Facility (DPNF SCH 1-1) Provider No.		
Reported		\$ 0.00
Net Change		\$ 0.00
Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)	\$ 0	
7. Adult Subacute (ADULT SUBACUTE SCH 1) Provider No.		
Reported		\$ 0.00
Net Change		\$ 0.00
Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)	\$ 0	
8. Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7)	\$ (2,396)	
9. Total Medi-Cal Cost		\$ 0

SUMMARY OF FINDINGS

Provider Name:
JOHN C. FREMONT HEALTHCARE DISTRICT

Fiscal Period Ended:
JUNE 30, 2008

		SETTLEMENT	COST
10. Subacute (SUBACUTE SCH 1-1)	Provider No.		
	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
11. Rural Health Clinic (RHC SCH 1)	Provider No.		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
12. Rural Health Clinic (RHC 95-210 SCH 1)	Provider No.		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
13. Rural Health Clinic (RHC 95-210 SCH 1-1)	Provider No.		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
14. County Medical Services Program (CMSP SCH 1)	Provider No.		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
15. Transitional Care (TC SCH 1)	Provider No.		
	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
16. Total Other Settlement Due Provider - (Lines 10 through 15)		\$ 0	
17. Total Combined Audited Settlement Due Provider (State/CMSP/RHC) - (Line 8 + Line 16)		\$ (2,396)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
JOHN C. FREMONT HEALTHCARE DISTRICT

Fiscal Period Ended:
JUNE 30, 2008

Provider No.
ZZR00443F

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ <u>128,197</u>	\$ <u>160,136</u>
2. Excess Reasonable Cost Over Charges (Schedule 2)	\$ <u>0</u>	\$ <u>0</u>
3. Medi-Cal Inpatient Hospital Based Physician Services	\$ _____	\$ <u>N/A</u>
4.	\$ <u>0</u>	\$ <u>0</u>
5. TOTAL COST-Reimbursable to Provider (Lines 1 through 4)	\$ <u>128,197</u>	\$ <u>160,136</u>
6. Interim Payments (Adj 27)	\$ <u>(108,118)</u>	\$ <u>(161,405)</u>
7. Balance Due Provider (State)	\$ <u>20,079</u>	\$ <u>(1,269)</u>
8. Credit Balances (Adj 31)	\$ <u>0</u>	\$ <u>(1,127)</u>
9.	\$ <u>0</u>	\$ <u>0</u>
10.	\$ <u>0</u>	\$ <u>0</u>
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ <u><u>20,079</u></u>	\$ <u><u>(2,396)</u></u>
	(To Summary of Findings)	

COMPUTATION OF LESSER OF
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:
JOHN C. FREMONT HEALTHCARE DISTRICTFiscal Period Ended:
JUNE 30, 2008Provider No.
ZZR00443F

REPORTED

AUDITED

REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3) \$ 128,197 \$ 160,136

CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj 26) \$ 47,053 \$ 125,3503. Inpatient Ancillary Service Charges (Adj 26) \$ 109,641 \$ 167,0914. Total Charges - Medi-Cal Inpatient Services \$ 156,694 \$ 292,4415. Excess of Customary Charges Over Reasonable Cost
(Line 4 minus Line 1) * \$ 28,497 \$ 132,3056. Excess of Reasonable Cost Over Customary Charges
(Line 1 minus Line 4) \$ 0 \$ 0
(To Schedule 1)

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

COMPUTATION OF
MEDI-CAL NET COSTS OF COVERED SERVICES

Provider Name:
JOHN C. FREMONT HEALTHCARE DISTRICT

Fiscal Period Ended:
JUNE 30, 2008

Provider No.
ZZR00443F

	REPORTED	AUDITED
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ 45,168	\$ 68,229
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ 83,029	\$ 91,907
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)	\$ 128,197	\$ 160,136
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	\$ (See Schedule 1)	\$ 0
8. SUBTOTAL	\$ 128,197	\$ 160,136
	(To Schedule 2)	
9. Coinsurance (Adj)	\$	\$ 0
10. Patient and Third Party Liability (Adj)	\$	\$ 0
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ 128,197	\$ 160,136
	(To Schedule 1)	

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
JOHN C. FREMONT HEALTHCARE DISTRICTFiscal Period Ended:
JUNE 30, 2008Provider No.
ZZR00443F

GENERAL SERVICE UNIT NET OF SWING-BED COSTS

	REPORTED	AUDITED
INPATIENT DAYS		
1. Total Inpatient Days (include private & swing-bed) (Adj 22)	4,733	4,804
2. Inpatient Days (include private, exclude swing-bed) (Adj 22)	976	1,009
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj 22)	976	1,009
5. Medicare NF Swing-Bed Days through Dec 31 (Adj 22)	119	85
6. Medicare NF Swing-Bed Days after Dec 31 (Adj 22)	119	192
7. Medi-Cal NF Swing-Bed Days through July 31 (Adj 23)	1,759	299
8. Medi-Cal NF Swing-Bed Days after July 31 (Adj 23)	1,760	3,219
9. Medi-Cal Days (excluding swing-bed) (Adj 24)	74	109

SWING-BED ADJUSTMENT

17. Medicare NF Swing-Bed Rates through Dec 31 (Adj 29)	\$ 0.00	\$ 843.18
18. Medicare NF Swing-Bed Rates after Dec 31(Adj 29)	\$ 0.00	\$ 843.18
19. Medi-Cal NF Swing-Bed Rates through July 31(Adj 30)	\$ 226.59	\$ 269.26
20. Medi-Cal NF Swing-Bed Rates after July 31(Adj 30)	\$ 226.59	\$ 285.35
21. Total Routine Serv Cost (Sch 8, Line 25, Col 27)	\$ 2,159,504	\$ 2,083,383
22. Medicare NF Swing-Bed Cost through Dec 31 (L 5 x L 17)	\$ 0	\$ 71,670
23. Medicare NF Swing-Bed Cost after Dec 31 (L 6 x L 18)	\$ 0	\$ 161,891
24. Medi-Cal NF Swing-Bed Cost through July 31 (L 7 x L 19)	\$ 398,572	\$ 80,509
25. Medi-Cal NF Swing-Bed Cost after July 31 (L 8 x L 20)	\$ 398,798	\$ 918,542
26. *Total Swing-Bed Cost (Sum of Lines 22 to 25)	\$ 1,064,411	\$ 1,232,611
27. Inpatient Routine Cost Net of Swing-Bed (L 21 minus L 26)	\$ 1,095,093	\$ 850,772

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 1,186,195	\$ 1,186,195
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 1,186,195	\$ 1,186,195
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 0.923198	\$ 0.717228
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)	\$ 1,215.36	\$ 1,175.61
34. Avg Per Diem Prvt Room Charge Differential (L 32 minus L 33)	\$ 0.00	\$ 0.00
35. Average Per Diem Private Room Cost Differential (L 31 x L 34)	\$ 0.00	\$ 0.00
36. Private Room Cost Differential Adjustment (L 35 x L 3)	\$ 0	\$ 0
37. Inpatient Rout Cost Net of Swing-Bed & Prvt Rm (L 27 minus L 36)	\$ 1,095,093	\$ 850,772

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 1,122.02	\$ 843.18
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 83,029	\$ 91,907
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 0	\$ 0
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 83,029	\$ 91,907

(To Schedule 3)

*Reported Total Swing-Bed Cost (Sum of Lines 22 to 25) does not foot.

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
JOHN C. FREMONT HEALTHCARE DISTRICT

Fiscal Period Ended:
JUNE 30, 2008

Provider No.
ZZR00443F

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 0	\$ 0
2. Total Inpatient Days (Adj)	0	0
3. Average Per Diem Cost	\$ 0.00	\$ 0.00
4. Medi-Cal Inpatient Days (Adj)	0	0
5. Cost Applicable to Medi-Cal	\$ 0	\$ 0
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 26, 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
CORONARY CARE UNIT		
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
NEONATAL INTENSIVE CARE UNIT		
16. Total Inpatient Routine Cost (Sch 8, Line 28, Col 27)	\$ 0	\$ 0
17. Total Inpatient Days (Adj)	0	0
18. Average Per Diem Cost	\$ 0.00	\$ 0.00
19. Medi-Cal Inpatient Days (Adj)	0	0
20. Cost Applicable to Medi-Cal	\$ 0	\$ 0
SURGICAL INTENSIVE CARE UNIT		
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
ADMINISTRATIVE DAYS		
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
ADMINISTRATIVE DAYS		
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)	\$ 0	\$ 0

(To Schedule 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
JOHN C. FREMONT HEALTHCARE DISTRICTFiscal Period Ended:
JUNE 30, 2008Provider No.
ZZR00443F

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)

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

Provider Name:
JOHN C. FREMONT HEALTHCARE DISTRICT

Fiscal Period Ended:
JUNE 30, 2008

Provider No:
LTC05283F

COMPUTATION OF DISTINCT PART (DP) NURSING FACILITY PER DIEM	REPORTED	AUDITED	DIFFERENCE
1. Distinct Part Ancillary Cost (DPNF Sch 3)	\$ 0	\$ 0	\$ 0
	\$ 1,658,113	\$ 1,536,373	\$ (121,740)
3. Total Distinct Part Facility Cost (Lines 1 & 2)	\$ 1,658,113	\$ 1,536,373	\$ (121,740)
4. Total Distinct Part Patient Days (Adj)	5,748	5,748	0
5. Average DP Per Diem Cost (Line 3 / Line 4)	\$ 288.47	\$ 267.29	\$ (21.18)
DPNF OVERPAYMENT AND OVERBILLINGS			
6. Medi-Cal Overpayments (Adj)	\$ 0	\$ 0	\$ 0
7. Medi-Cal Credit Balances (Adj)	\$ 0	\$ 0	\$ 0
8. MEDI-CAL SETTLEMENT Due Provider (State)	\$ 0	\$ 0	\$ 0
	(To Summary of Findings)		
GENERAL INFORMATION			
9. Total Available Distinct Part Beds (C/R, W/S S-3)	16	16	0
10. Total Licensed Capacity (All levels) (Adj)	35	35	0
11. Total Medi-Cal DP Patient Days (Adj 28)	0	5,066	5,066
CAPITAL RELATED COST			
12. Direct Capital Related Cost	N/A	\$ 0	N/A
13. Indirect Capital Related Cost (DPNF Sch 5)	N/A	\$ 95,507	N/A
14. Total Capital Related Cost (Lines 12 & 13)	N/A	\$ 95,507	N/A
TOTAL SALARY & BENEFITS			
15. Direct Salary & Benefits Expenses	N/A	\$ 637,774	N/A
16. Allocated Salary & Benefits (DPNF Sch 5)	N/A	\$ 521,852	N/A
17. Total Salary & Benefits Expenses (Lines 15 & 16)	N/A	\$ 1,159,626	N/A

SUMMARY OF DISTINCT PART FACILITY EXPENSES

Provider Name:
JOHN C. FREMONT HEALTHCARE DISTRICT

Fiscal Period Ended:
JUNE 30, 2008

Provider No:
LTC05283F

COL.	COST CENTER DIRECT AND ALLOCATED EXPENSE	REPORTED *	AUDITED *	DIFFERENCE
0.00	Distinct Part	\$ 704,190	\$ 688,897	\$ (15,293)
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	70,027	40,934	(29,093)
4.00	New Cap Rel Costs-Movable Equipment	12,511	6,478	(6,033)
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	153,410	154,526	1,116
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	142,289	138,349	(3,940)
7.00	Maintenance and Repairs	34,705	20,471	(14,234)
8.00	Operation of Plant	99,904	64,400	(35,504)
9.00	Laundry and Linen Service	55,120	43,454	(11,666)
10.00	Housekeeping	73,201	52,864	(20,337)
11.00	Dietary	213,443	217,306	3,863
12.00	Cafeteria	7,361	8,906	1,545
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	60,538	60,564	26
15.00	Central Services & Supply		0	0
16.00	Pharmacy		0	0
17.00	Medical Records and Library	31,414	39,223	7,809
18.00	Social Service		0	0
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
101.00	TOTAL DIRECT AND ALLOCATED EXPENSES	\$ 1,658,113	\$ 1,536,373	\$ (121,740)

(To DPNF Sch 1)

* From Schedule 8, Part I, line 34.

SCHEDULE OF TOTAL DISTINCT PART ANCILLARY COSTS

Provider Name:
JOHN C. FREMONT HEALTHCARE DISTRICT

Fiscal Period Ended:
JUNE 30, 2008

Provider No:
LTC05283F

		TOTAL ANCILLARY COST *	TOTAL ANCILLARY CHARGES	RATIO COST TO CHARGES	TOTAL DP ANCILLARY CHARGES ** (From DPNF Sch 4)	TOTAL ANCILLARY COST***
ANCILLARY COST CENTERS						
49.00	Respiratory Therapy	\$ 337,072	\$ 397,852	0.847230	\$ 0	\$ 0
55.00	Med Supply Charged to Patients	187,364	519,485	0.360673	0	0
56.00	Drugs Charged to Patients	402,342	1,301,722	0.309084	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
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101.00	TOTAL	\$ 926,778	\$ 2,219,059		\$ 0	\$ 0

(To DPNF Sch 1)

* From Schedule 8, Column 27.
 ** Total Distinct Part Ancillary Charges included in the rate.
 *** Total Distinct Part Ancillary Costs included in the rate.

**ADJUSTMENTS TO TOTAL
DISTINCT PART ANCILLARY CHARGES**

**Provider Name:
JOHN C. FREMONT HEALTHCARE DISTRICT**

**Fiscal Period Ended:
JUNE 30, 2008**

**Provider No:
LTC05283F**

ANCILLARY CHARGES		REPORTED	ADJUSTMENTS (Adj)	AUDITED
49.00	Respiratory Therapy	\$ 0	\$	\$ 0
55.00	Med Supply Charged to Patients	0		0
56.00	Drugs Charged to Patients	0		0
				0
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				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
TOTAL DP ANCILLARY CHARGES		\$ 0	\$ 0	\$ 0

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

Provider Name:
JOHN C. FREMONT HEALTHCARE DISTRICT

Fiscal Period Ended:
JUNE 30, 2008

Provider No:
LTC05283F

COL.	COST CENTER	AUDITED CAP RELATED * (COL 1)	AUDITED SAL & EMP BENEFITS * (COL 2)
1.00	Old Cap Rel Costs-Bldg & Fixtures	\$ 0	\$ N/A
2.00	Old Cap Rel Costs-Movable Equipment	0	N/A
3.00	New Cap Rel Costs-Bldg & Fixtures	40,934	N/A
4.00	New Cap Rel Costs-Movable Equipment	6,478	N/A
4.01		0	N/A
4.02		0	N/A
4.03		0	N/A
4.04		0	N/A
4.05		0	N/A
4.06		0	N/A
4.07		0	N/A
4.08		0	N/A
5.00	Employee Benefits	518	154,008
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	4,969	86,795
7.00	Maintenance and Repairs	1,795	10,736
8.00	Operation of Plant	17,000	16,497
9.00	Laundry and Linen Service	210	3,665
10.00	Housekeeping	2,039	42,389
11.00	Dietary	16,789	118,487
12.00	Cafeteria	1,250	6,016
13.00	Maintenance of Personnel	0	0
14.00	Nursing Administration	1,849	53,885
15.00	Central Services & Supply	0	0
16.00	Pharmacy	0	0
17.00	Medical Records and Library	1,677	29,373
18.00	Social Service	0	0
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
101	TOTAL ALLOCATED INDIRECT EXPENSES	\$ 95,507	\$ 521,852

* These amounts include Skilled Nursing Facility expenses,
line 34.

(To DPNF SCH 1)

STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8

Provider Name:
 JOHN C. FREMONT HEALTHCARE DISTRICT

Fiscal Period Ended:
 JUNE 30, 2008

TRIAL BALANCE EXPENSES	NET EXP FOR COST ALLOC (From Sch 10)	OLD CAPITAL BLDG & FIXTURES 1.00	OLD MOVABLE EQUIP 2.00	NEW CAPITAL BLDG & FIXTURES 3.00	NEW MOVABLE EQUIP 4.00	ALLOC COST 4.01	ALLOC COST 4.02	ALLOC COST 4.03	ALLOC COST 4.04	ALLOC COST 4.05	ALLOC COST 4.06	ALLOC COST 4.07
ANCILLARY COST CENTERS												
37.00 Operating Room	0	0	0	0	0	0	0	0	0	0	0	0
38.00 Recovery Room	0	0	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	0	0	0	0
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
41.00 Radiology - Diagnostic	1,045,549	0	0	18,501	2,928	0	0	0	0	0	0	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 Radiisotope	0	0	0	0	0	0	0	0	0	0	0	0
44.00 Laboratory	928,127	0	0	12,521	1,982	0	0	0	0	0	0	0
44.01 Pathological Lab	0	0	0	0	0	0	0	0	0	0	0	0
46.00 Whole Blood	0	0	0	0	0	0	0	0	0	0	0	0
47.00 Blood Storing and Processing	0	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	207,524	0	0	8,576	1,357	0	0	0	0	0	0	0
50.00 Physical Therapy	7,650	0	0	0	0	0	0	0	0	0	0	0
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0
52.00 Speech Pathology	0	0	0	0	0	0	0	0	0	0	0	0
53.00 Electrocardiology	0	0	0	0	0	0	0	0	0	0	0	0
54.00 Electroencephalography	0	0	0	0	0	0	0	0	0	0	0	0
55.00 Medical Supplies Charged to Patients	102,233	0	0	0	0	0	0	0	0	0	0	0
56.00 Drugs Charged to Patients	234,816	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	0	0
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
59.00	0	0	0	0	0	0	0	0	0	0	0	0
59.01	0	0	0	0	0	0	0	0	0	0	0	0
59.02	0	0	0	0	0	0	0	0	0	0	0	0
59.03	0	0	0	0	0	0	0	0	0	0	0	0
60.00 Clinic	0	0	0	0	0	0	0	0	0	0	0	0
60.01 Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0	0
61.00 Emergency	832,206	0	0	42,982	6,803	0	0	0	0	0	0	0
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
63.00 RHC	1,238,395	0	0	77,923	12,333	0	0	0	0	0	0	0
63.51 Rural Health Clinic 2	862,754	0	0	26,059	4,124	0	0	0	0	0	0	0
71.00 Home Health Agency	818,638	0	0	0	2,014	0	0	0	0	0	0	0
93.00 Hospice	272,871	0	0	0	910	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
NONREIMBURSABLE COST CENTERS												
96.00 Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	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
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
99.01	0	0	0	0	0	0	0	0	0	0	0	0
99.02	0	0	0	0	0	0	0	0	0	0	0	0
99.03	0	0	0	0	0	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 Jail	255,563	0	0	0	0	0	0	0	0	0	0	0
100.01 Private Duty	693,090	0	0	0	367	0	0	0	0	0	0	0
100.02 RHC - Northside Clinic GH	151,539	0	0	0	3,812	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	15,399,986	0	0	523,116	89,894	0	0	0	0	0	0	0

STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.1

Provider Name:
JOHN C. FREMONT HEALTHCARE DISTRICT

Fiscal Period Ended:
JUNE 30, 2008

	TRIAL BALANCE EXPENSES	ALLOC COST 4.08	EMPLOYEE BENEFITS 5.00	ALLOC COST 6.01	ALLOC COST 6.02	ALLOC COST 6.03	ALLOC COST 6.04	ALLOC COST 6.05	ALLOC COST 6.06	ALLOC COST 6.07	ALLOC COST 6.08	ACCUMULATE COST	ADMINIS-TRATIVE & GENERAL 6.00
GENERAL SERVICE COST CENTER													
1.00	Old Cap Rel Costs-Bldg & Fixtures												
2.00	Old Cap Rel Costs-Movable Equipmer												
3.00	New Cap Rel Costs-Bldg & Fixtures												
4.00	New Cap Rel Costs-Movable Equipme												
4.01													
4.02													
4.03													
4.04													
4.05													
4.06													
4.07													
4.08													
5.00	Employee Benefits	0	0										
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	0	253,465								0	2,070,152	32,384
7.00	Maintenance and Repairs	0	20,693								0	208,525	67,831
8.00	Operation of Plant	0	13,724								0	436,766	13,814
9.00	Laundry and Linen Service	0	0								0	88,948	50,231
10.00	Housekeeping	0	54,643								0	323,440	54,200
11.00	Dietary	0	36,809								0	348,997	6,779
12.00	Cafeteria	0	6,455								0	43,653	0
13.00	Maintenance of Personnel	0	0								0	0	33,684
14.00	Nursing Administration	0	40,428								0	216,891	4,408
15.00	Central Services & Supply	0	3,983								0	28,382	80,184
16.00	Pharmacy	0	4,388								0	80,184	12,453
17.00	Medical Records and Library	0	50,630								0	327,889	50,922
18.00	Social Service	0	0								0	0	0
19.00		0	0								0	0	0
19.02		0	0								0	0	0
19.03		0	0								0	0	0
20.00		0	0								0	0	0
21.00	Nursing School	0	0								0	0	0
22.00	Intern & Res Service-Salary & Fringes	0	0								0	0	0
23.00	Intern & Res Other Program	0	0								0	0	0
24.00	Paramedical Ed Program	0	0								0	0	0
INPATIENT ROUTINE COST CENTE													
25.00	Adults & Pediatrics (Gen Routine)	0	247,824								0	1,397,196	216,988
26.00	Intensive Care Unit	0	0								0	0	0
27.00	Coronary Care Unit	0	0								0	0	0
28.00	Neonatal Intensive Care Unit	0	0								0	0	0
29.00	Surgical Intensive Care	0	0								0	0	0
30.00	Subprovider I	0	0								0	0	0
31.00	Subprovider II	0	0								0	0	0
32.00		0	0								0	0	0
33.00	Nursery	0	0								0	0	0
34.00	Skilled Nursing Facility	0	154,526								0	890,835	138,349
35.00	Distinct Part Nursing Facility	0	0								0	0	0
36.00	Adult Subacute Care Unit	0	0								0	0	0
36.01	Subacute Care Unit II	0	0								0	0	0
36.02	Transitional Care Unit	0	0								0	0	0

STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.1

Provider Name:
 JOHN C. FREMONT HEALTHCARE DISTRICT

Fiscal Period Ended:
 JUNE 30, 2008

TRIAL BALANCE EXPENSES	ALLOC COST 4.08	EMPLOYEE BENEFITS 5.00	ALLOC COST 6.01	ALLOC COST 6.02	ALLOC COST 6.03	ALLOC COST 6.04	ALLOC COST 6.05	ALLOC COST 6.06	ALLOC COST 6.07	ALLOC COST 6.08	ACCUMULATE COST	ADMINIS-TRATIVE & GENERAL 6.00
ANCILLARY COST CENTERS												
37.00 Operating Room	0	0	0	0	0	0	0	0	0	0	0	0
38.00 Recovery Room	0	0	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	0	0	0	0
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
41.00 Radiology - Diagnostic	0	108,277	0	0	0	0	0	0	0	0	1,175,255	182,520
41.01	0	0	0	0	0	0	0	0	0	0	0	0
41.02	0	0	0	0	0	0	0	0	0	0	0	0
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
43.00 Radioisotope	0	0	0	0	0	0	0	0	0	0	0	0
44.00 Laboratory	0	119,199	0	0	0	0	0	0	0	0	1,061,828	164,904
44.01 Pathological Lab	0	0	0	0	0	0	0	0	0	0	0	0
46.00 Whole Blood	0	0	0	0	0	0	0	0	0	0	0	0
47.00 Blood Storing and Processing	0	0	0	0	0	0	0	0	0	0	0	0
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	0	39,531	0	0	0	0	0	0	0	0	256,988	39,911
50.00 Physical Therapy	0	0	0	0	0	0	0	0	0	0	7,650	1,188
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0
52.00 Speech Pathology	0	0	0	0	0	0	0	0	0	0	0	0
53.00 Electrocardiology	0	0	0	0	0	0	0	0	0	0	0	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	0	0	102,233	15,877
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	234,816	36,467
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	0	0
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
59.00	0	0	0	0	0	0	0	0	0	0	0	0
59.01	0	0	0	0	0	0	0	0	0	0	0	0
59.02	0	0	0	0	0	0	0	0	0	0	0	0
59.03	0	0	0	0	0	0	0	0	0	0	0	0
60.00 Clinic	0	0	0	0	0	0	0	0	0	0	0	0
60.01 Other Clinic Services	0	159,630	0	0	0	0	0	0	0	0	1,041,621	161,766
61.00 Emergency	0	0	0	0	0	0	0	0	0	0	0	0
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
63.50 RHC	0	165,618	0	0	0	0	0	0	0	0	1,494,269	232,063
63.51 Rural Health Clinic 2	0	62,936	0	0	0	0	0	0	0	0	955,874	148,449
71.00 Home Health Agency	0	166,784	0	0	0	0	0	0	0	0	987,435	153,351
93.00 Hospice	0	40,008	0	0	0	0	0	0	0	0	313,789	48,732
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
NONREIMBURSABLE COST CENTE												
96.00 Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	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
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
99.01	0	0	0	0	0	0	0	0	0	0	0	0
99.02	0	0	0	0	0	0	0	0	0	0	0	0
99.03	0	0	0	0	0	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 Jail	0	35,431	0	0	0	0	0	0	0	0	290,994	45,192
100.01 Private Duty	0	132,990	0	0	0	0	0	0	0	0	826,447	128,349
100.02 RHC - Northside Clinic GH	0	33,579	0	0	0	0	0	0	0	0	188,930	29,341
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	1,951,551	0	0	0	0	0	0	0	0	15,399,986	2,070,152

STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.2

Provider Name:
JOHN C. FREMONT HEALTHCARE DISTRICT

Fiscal Period Ended:
JUNE 30, 2008

	TRIAL BALANCE EXPENSES	MAINT & REPAIRS	OPER PLANT	LAUNDRY & LINEN	HOUSEKEEP	DIETARY	CAFE	MAINT OF PERSONNEL	NURSING ADMIN	CENTRAL SERVICE & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE
		7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	15.00	16.00	17.00	18.00
ANCILLARY COST CENTERS													
37.00	Operating Room	0	0	0	0	0	0	0	0	0	0	0	0
38.00	Recovery Room	0	0	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	0	0	0	0
40.00	Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
41.00	Radiology - Diagnostic	9,253	29,107	5,100	23,893	0	3,594	0	0	0	0	113,763	0
41.01		0	0	0	0	0	0	0	0	0	0	0	0
41.02		0	0	0	0	0	0	0	0	0	0	0	0
42.00	Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
43.00	Radioisotope	0	0	0	0	0	0	0	0	0	0	0	0
44.00	Laboratory	6,262	19,698	0	16,170	0	3,296	0	0	0	0	62,774	0
44.01	Pathological Lab	0	0	0	0	0	0	0	0	0	0	0	0
46.00	Whole Blood	0	0	0	0	0	0	0	0	0	0	0	0
47.00	Blood Storing and Processing	0	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	4,289	13,493	0	11,076	0	1,301	0	0	0	0	10,015	0
50.00	Physical Therapy	0	0	0	0	0	0	0	0	0	0	707	0
51.00	Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0
52.00	Speech Pathology	0	0	0	0	0	0	0	0	0	0	0	0
53.00	Electrocardiology	0	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	0	0
56.00	Drugs Charged to Patients	0	0	0	0	0	0	0	0	56,177	98,290	13,077	0
57.00	Renal Dialysis	0	0	0	0	0	0	0	0	0	0	32,768	0
58.00	ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
59.00		0	0	0	0	0	0	0	0	0	0	0	0
59.01		0	0	0	0	0	0	0	0	0	0	0	0
59.02		0	0	0	0	0	0	0	0	0	0	0	0
59.03		0	0	0	0	0	0	0	0	0	0	0	0
60.00	Clinic	0	0	0	0	0	0	0	0	0	0	0	0
60.01	Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0	0
61.00	Emergency	21,496	67,623	15,334	55,510	3,591	5,848	0	23,523	0	0	77,665	0
62.00	Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
63.50	RHC	38,970	122,594	1,106	100,634	0	7,501	0	15,381	0	0	0	0
63.51	Rural Health Clinic 2	13,032	40,998	237	33,654	0	3,391	0	9,885	0	0	0	0
71.00	Home Health Agency	6,363	20,019	0	0	0	5,788	0	19,251	0	0	0	0
93.00	Hospice	2,876	9,048	0	0	0	1,817	0	4,740	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
NONREIMBURSABLE COST CENTE													
96.00	Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	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	1,026	0	68,899	0	0	0	0	0	0	0
99.00	Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
99.01		0	0	0	0	0	0	0	0	0	0	0	0
99.02		0	0	0	0	0	0	0	0	0	0	0	0
99.03		0	0	0	0	0	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	Jail	0	0	0	0	0	0	0	0	0	0	0	0
100.01	Private Duty	1,158	3,643	0	0	0	1,896	0	2,316	0	0	0	0
100.02	RHC - Northside Clinic GH	12,046	37,895	0	0	0	10,023	0	47,865	0	0	0	0
100.03		0	0	0	0	0	1,157	0	4,087	0	0	0	0
100.04		0	0	0	0	0	0	0	0	0	0	0	0
TOTAL		240,909	565,686	102,762	395,815	472,728	69,613	0	264,938	56,177	98,290	412,397	0

STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.3

Provider Name: JOHN C. FREMONT HEALTHCARE DISTRICT
 Fiscal Period Ended: JUNE 30, 2008

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 STEP-DOWN ADJUSTMENT 26.00	TOTAL COST 27.00
GENERAL SERVICE COST CENTER											
1.00 Old Cap Rel Costs-Bldg & Fixtures	0										
2.00 Old Cap Rel Costs-Movable Equipmer	0										
3.00 New Cap Rel Costs-Bldg & Fixtures	0										
4.00 New Cap Rel Costs-Movable Equipme	0										
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	0										
19.03	0										
20.00	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						
INPATIENT ROUTINE COST CENTE											
25.00 Adults & Pediatrics (Gen Routine)	0				0				2,083,383		2,083,383
26.00 Intensive Care Unit	0				0				0		0
27.00 Coronary Care Unit	0				0				0		0
28.00 Neonatal Intensive Care Unit	0				0				0		0
29.00 Surgical Intensive Care	0				0				0		0
30.00 Subprovider I	0				0				0		0
31.00 Subprovider II	0				0				0		0
32.00	0				0				0		0
33.00 Nursery	0				0				0		0
34.00 Skilled Nursing Facility	0				0				0		0
35.00 Distinct Part Nursing Facility	0				0				1,536,373		1,536,373
36.00 Adult Subacute Care Unit	0				0				0		0
36.01 Subacute Care Unit I	0				0				0		0
36.02 Transitional Care Unit	0				0				0		0

STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.3

Provider Name:
 JOHN C. FREMONT HEALTHCARE DISTRICT

Fiscal Period Ended:
 JUNE 30, 2008

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	POST STEP-DOWN ADJUSTMENT	TOTAL COST
ANCILLARY COST CENTERS											
37.00 Operating Room	0	0	0	0	0	0	0	0	0	0	0
38.00 Recovery Room	0	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	0	0	0
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	0
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	1,542,485	0	1,542,485
41.01	0	0	0	0	0	0	0	0	0	0	0
41.02	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
43.00 Radioisotope	0	0	0	0	0	0	0	0	0	0	0
44.00 Laboratory	0	0	0	0	0	0	0	0	1,334,932	0	1,334,932
44.01 Pathological Lab	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
47.00 Blood Storing and Processing	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
49.00 Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0
50.00 Physical Therapy	0	0	0	0	0	0	0	0	337,072	0	337,072
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	9,545	0	9,545
52.00 Speech Pathology	0	0	0	0	0	0	0	0	0	0	0
53.00 Electrocardiology	0	0	0	0	0	0	0	0	0	0	0
54.00 Electroencephalography	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	187,364	0	187,364
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	402,342	0	402,342
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	0
58.00 ASC (Non-District Part)	0	0	0	0	0	0	0	0	0	0	0
59.00	0	0	0	0	0	0	0	0	0	0	0
59.01	0	0	0	0	0	0	0	0	0	0	0
59.02	0	0	0	0	0	0	0	0	0	0	0
59.03	0	0	0	0	0	0	0	0	0	0	0
60.00 Clinic	0	0	0	0	0	0	0	0	0	0	0
60.01 Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0
61.00 Emergency	0	0	0	0	0	0	0	0	0	0	0
62.00 Observation Beds	0	0	0	0	0	0	0	0	1,473,977	0	1,473,977
63.50 RHC	0	0	0	0	0	0	0	0	0	0	0
63.51 Rural Health Clinic 2	0	0	0	0	0	0	0	0	2,012,517	0	2,012,517
71.00 Home Health Agency	0	0	0	0	0	0	0	0	1,205,521	0	1,205,521
93.00 Hospice	0	0	0	0	0	0	0	0	1,192,208	0	1,192,208
85.00	0	0	0	0	0	0	0	0	381,003	0	381,003
86.00	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTER:											
96.00 Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	0	0	0
97.00 Research	0	0	0	0	0	0	0	0	0	0	0
98.00 Physicians' Private Office	0	0	0	0	0	0	0	0	69,925	0	69,925
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0
99.01	0	0	0	0	0	0	0	0	0	0	0
99.02	0	0	0	0	0	0	0	0	0	0	0
99.03	0	0	0	0	0	0	0	0	0	0	0
99.04	0	0	0	0	0	0	0	0	0	0	0
99.05	0	0	0	0	0	0	0	0	0	0	0
100.00 Jail	0	0	0	0	0	0	0	0	0	0	0
100.01 Private Duty	0	0	0	0	0	0	0	0	340,397	0	340,397
100.02 RHC - Northside Clinic GH	0	0	0	0	0	0	0	0	1,017,485	0	1,017,485
100.03	0	0	0	0	0	0	0	0	273,456	0	273,456
100.04	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	0	19,03	0	0	0	0	0	15,399,986	0	15,399,986

STATE OF CALIFORNIA

Provider Name:
 JOHN C. FREMONT HEALTHCARE DISTRICT

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

SCHEDULE 9.1

Fiscal Period Ended:
 JUNE 30, 2008

	EMP BENE (GROSS SALARIES)	STAT	STAT	STAT	STAT	STAT	STAT	STAT	STAT	ADM & GEN (ACCU COST)	MAINT & REPAIRS (SQ FT)
ANCILLARY COST CENTERS											
Operating Room	37.00										
Recovery Room	38.00										
Delivery Room and Labor Room	39.00										
Anesthesiology	40.00										
Radiology - Diagnostic	41.00	6.01	6.02	6.03	6.04	6.05	6.06	6.07	6.08		7.00
41.01		(Adj) 19	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)		(Adj) 17
41.02	446,892									1,175,255	1,454
Radiology - Therapeutic	42.00										
Radioisotope	43.00										
Laboratory	44.00	491,968								1,061,828	984
Pathological Lab	44.01										
Whole Blood	46.00										
Blood Storing and Processing	47.00										
Intravenous Therapy	48.00										
Respiratory Therapy	49.00	163,155								256,988	674
Physical Therapy	50.00									7,650	
Occupational Therapy	51.00										
Speech Pathology	52.00										
Electrocardiology	53.00										
Electroencephalography	54.00										
Medical Supplies Charged to Patients	55.00									102,233	
Drugs Charged to Patients	56.00									234,816	
Renal Dialysis	57.00										
ASC (Non-Distinct Part)	58.00										
59.00											
59.01											
59.02											
59.03											
Clinic	60.00										
Other Clinic Services	60.01	658,838								1,041,621	3,378
Emergency	61.00										
Observation Beds	62.00										
RHC	63.50	683,554								1,494,269	6,124
Rural Health Clinic 2	63.51	259,756								955,874	2,048
Home Health Agency	71.00	688,364								987,435	1,000
Hospice	93.00	165,123								313,789	452
85.00											
86.00											
NONREIMBURSABLE COST CENTERS											
Gift, Flower, Coffee Shop & Canteen	96.00										
Research	97.00										
Physicians' Private Office	98.00										
Nonpaid Workers	99.00										
99.01											
99.02											
99.03											
99.04											
99.05											
Jail	100.00	146,232								290,994	182
Private Duty	100.01	548,889								826,447	1,893
RHC - Northside Clinic GH	100.02	138,591								188,930	
100.03											
100.04											
TOTAL	8,054,609	0	0	0	0	0	0	0	0	13,329,834	37,858
COST TO BE ALLOCATED	1,951,551	0	0	0	0	0	0	0	0	2,070,152	240,909
UNIT COST MULTIPLIER - SCH 8	0.242290	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.155302	6.363493

STATE OF CALIFORNIA

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

SCHEDULE 9.2

Provider Name:
JOHN C. FREMONT HEALTHCARE DISTRICT

Fiscal Period Ended:
JUNE 30, 2008

	OPER PLANT (SQ FT)	LAUNDRY & LINEN (LB LNDRY)	HOUSE-KEEPING (SQ FT)	DIETARY (MEALS SERVED)	CAFETERIA (FTE'S x 100)	MAINT OF PERSONNEL (# HOUSED)	NURSING ADMIN (NURSE HR)	CENT SERV & SUPPLY (CST REQ)	PHARMACY (COSTS REQUIS)	MED REC (GROSS REVENUE)	SOC SERV (TIME SPENT)	STAT
	(Adj 17)	(Adj 20)	(Adj 17,18)	(Adj 15)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj 21)	(Adj)	(Adj)
ANCILLARY COST CENTERS												
37.00												
38.00												
39.00												
40.00												
41.00	1,454	7,692	1,454		724					4,519,252		
41.01												
41.02												
42.00												
43.00												
44.00	984		984		664					2,493,717		
44.01												
46.00												
47.00												
48.00												
49.00	674		674		262					397,852		
50.00										28,091		
51.00												
52.00												
53.00												
54.00										519,485		
55.00								100		1,301,722		
56.00												
57.00												
58.00												
59.00												
59.01												
59.02												
59.03												
60.00												
60.01												
61.00												
62.00												
63.50	3,378	23,125	3,378	285	1,178					3,085,276		
63.51	6,124	1,668	6,124	1,511	8,024					0		
71.00	2,048	358	2,048	683	5,157					0		
93.00	1,000		0	1,166	10,043					0		
93.00	452		0	366	2,473					0		
85.00												
86.00												
NONREIMBURSABLE COST CENTERS												
96.00												
97.00												
98.00												
99.00		1,548		5,468								
99.01												
99.02												
99.03												
99.04												
99.05												
100.00												
100.01	182		0		382					1,208		
100.02	1,893		0		2,019					24,971		
100.03					233					2,132		
100.04												
TOTAL	28,258	154,976	24,087	37,517	14,023	0	138,216	100	100	16,382,560	0	0
COST TO BE ALLOCATED	565,686	102,762	395,815	472,728	69,613	0	264,938	56,177	98,290	412,397	0	0
UNIT COST MULTIPLIER - SCH 8	20.018623	0.663082	16.432725	12.600364	4.964229	0.000000	1.916839	561.769860	982.901727	0.025173	0.000000	0.000000

Provider Name:
 JOHN C. FREMONT HEALTHCARE DISTRICT

Fiscal Period Ended:
 JUNE 30, 2008

STAT	STAT	NONPHY ANESTH (ASG TIME)	NURSE SCHOOL (ASG TIME)	I&R-SAL & FRINGES (ASG TIME)	I&R-PRG COST (ASG TIME)	PARAMED EDUCAT (ASG TIME)
19.02	19.03	20.00	21.00	22.00	23.00	24.00
(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
GENERAL SERVICE COST CENTERS						
1.00						
2.00						
3.00						
4.00						
4.01						
4.02						
4.03						
4.04						
4.05						
4.06						
4.07						
4.08						
5.00						
6.01						
6.02						
6.03						
6.04						
6.05						
6.06						
6.07						
6.08						
7.00						
8.00						
9.00						
10.00						
11.00						
12.00						
13.00						
14.00						
15.00						
16.00						
17.00						
18.00						
19.00						
19.02						
19.03						
20.00						
21.00						
22.00						
23.00						
24.00						
INPATIENT ROUTINE COST CENTERS						
25.00						
26.00						
27.00						
28.00						
29.00						
30.00						
31.00						
32.00						
33.00						
34.00						
35.00						
36.00						
36.01						
36.02						

TRIAL BALANCE OF EXPENSES

Provider Name:
JOHN C. FREMONT HEALTHCARE DISTRICT

Fiscal Period Ended:
JUNE 30, 2008

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	GENERAL SERVICE COST CENTERS			
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	513,904	9,212	523,116
4.00	New Cap Rel Costs-Movable Equipment	99,106	(9,212)	89,894
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	1,945,007	0	1,945,007
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	1,748,468	(5,280)	1,743,188
7.00	Maintenance and Repairs	167,936	0	167,936
8.00	Operation of Plant	281,558	0	281,558
9.00	Laundry and Linen Service	88,948	0	88,948
10.00	Housekeeping	259,306	0	259,306
11.00	Dietary	293,676	(5,423)	288,253
12.00	Cafeteria	25,172	5,423	30,595
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	171,880	0	171,880
15.00	Central Services & Supply	16,440	0	16,440
16.00	Pharmacy	74,204	0	74,204
17.00	Medical Records and Library	266,677	0	266,677
18.00	Social Service		0	0
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
	INPATIENT ROUTINE COST CENTERS			
25.00	Adults & Pediatrics (Gen Routine)	1,106,132	7,000	1,113,132
26.00	Intensive Care Unit		0	0
27.00	Coronary Care Unit		0	0
28.00	Neonatal Intensive Care Unit		0	0
29.00	Surgical Intensive Care		0	0
30.00	Subprovider I		0	0
31.00	Subprovider II		0	0
32.00			0	0
33.00	Nursery		0	0
34.00	Skilled Nursing Facility	704,190	(15,293)	688,897
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:
JOHN C. FREMONT HEALTHCARE DISTRICT

Fiscal Period Ended:
JUNE 30, 2008

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
37.00	Operating Room	\$	\$ 0	\$ 0
38.00	Recovery Room		0	0
39.00	Delivery Room and Labor Room		0	0
40.00	Anesthesiology		0	0
41.00	Radiology - Diagnostic	1,045,549	0	1,045,549
41.01			0	0
41.02			0	0
42.00	Radiology - Therapeutic		0	0
43.00	Radioisotope		0	0
44.00	Laboratory	931,627	(3,500)	928,127
44.01	Pathological Lab		0	0
46.00	Whole Blood		0	0
47.00	Blood Storing and Processing		0	0
48.00	Intravenous Therapy		0	0
49.00	Respiratory Therapy	207,524	0	207,524
50.00	Physical Therapy	7,650	0	7,650
51.00	Occupational Therapy		0	0
52.00	Speech Pathology		0	0
53.00	Electrocardiology		0	0
54.00	Electroencephalography		0	0
55.00	Medical Supplies Charged to Patients	102,233	0	102,233
56.00	Drugs Charged to Patients	234,816	0	234,816
57.00	Renal Dialysis		0	0
58.00	ASC (Non-Distinct Part)		0	0
59.00			0	0
59.01			0	0
59.02			0	0
59.03			0	0
60.00	Clinic		0	0
60.01	Other Clinic Services		0	0
61.00	Emergency	1,106,091	(273,885)	832,206
62.00	Observation Beds		0	0
63.50	RHC	1,236,167	2,228	1,238,395
63.51	Rural Health Clinic 2	862,754	0	862,754
71.00	Home Health Agency	818,638	0	818,638
93.00	Hospice	272,871	0	272,871
85.00			0	0
86.00			0	0
	SUBTOTAL	\$ 14,588,524	\$ (288,730)	\$ 14,299,794
	NONREIMBURSABLE COST CENTERS			
96.00	Gift, Flower, Coffee Shop & Canteen		0	0
97.00	Research		0	0
98.00	Physicians' Private Office		0	0
99.00	Nonpaid Workers		0	0
99.01			0	0
99.02			0	0
99.03			0	0
99.04			0	0
99.05			0	0
100.00	Jail	255,563	0	255,563
100.01	Private Duty	716,212	(23,122)	693,090
100.02	RHC - Northside Clinic GH	174,588	(23,049)	151,539
100.03			0	0
100.04			0	0
100.99	SUBTOTAL	\$ 1,146,363	\$ (46,171)	\$ 1,100,192
101	TOTAL	\$ 15,734,887	\$ (334,901)	\$ 15,399,986

(To Schedule 8)

Provider Name:
 JOHN C. FREMONT HEALTHCARE DISTRICT

Page 1
 Fiscal Period Ended:
 JUNE 30, 2008

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 7-8	AUDIT ADJ 9	AUDIT ADJ 10-13	AUDIT ADJ 14	AUDIT ADJ	AUDIT ADJ
ANCILLARY COST CENTERS												
37.00 Operating Room	0											
38.00 Recovery Room	0											
39.00 Delivery Room and Labor Room	0											
40.00 Anesthesiology	0											
41.00 Radiology - Diagnostic	0											
41.01	0											
41.02	0											
42.00 Radiology - Therapeutic	0											
43.00 Radioisotope	0											
44.00 Laboratory	(3,500)					(3,500)						
44.01 Pathological Lab	0											
46.00 Whole Blood	0											
47.00 Blood Storing and Processing	0											
48.00 Intravenous Therapy	0											
49.00 Respiratory Therapy	0											
50.00 Physical Therapy	0											
51.00 Occupational Therapy	0											
52.00 Speech Pathology	0											
53.00 Electrocardiology	0											
54.00 Electroencephalography	0											
55.00 Medical Supplies Charged to Patients	0											
56.00 Drugs Charged to Patients	0											
57.00 Renal Dialysis	0											
58.00 ASC (Non-Distinct Part)	0											
59.00	0											
59.01	0											
59.02	0											
59.03	0											
60.00 Clinic	0											
60.01 Other Clinic Services	0											
61.00 Emergency	(273,885)				(950)			(272,935)				
62.00 Observation Beds	0											
63.50 RHC	2,228		2,228									
63.51 Rural Health Clinic 2	0											
71.00 Home Health Agency	0											
93.00 Hospice	0											
85.00	0											
86.00	0											
NONREIMBURSABLE COST CENTERS												
96.00 Gift, Flower, Coffee Shop & Canteen	0											
97.00 Research	0											
98.00 Physicians' Private Office	0											
99.00 Nonpaid Workers	0											
99.01	0											
99.02	0											
99.03	0											
99.04	0											
99.05	0											
100.00 Jail	0											
100.01 Private Duty	(23,122)									(23,122)		
100.02 RHC - Northside Clinic GH	(23,049)									(23,049)		
100.03	0											
100.04	0											
101.00 TOTAL	0	0	0	0	(8,248)	(3,500)	(6,492)	(272,935)	(8,293)	(35,433)	0	0

(To Sch 10)

Provider Name		Fiscal Period				Provider Number		Adjustments	
JOHN C. FREMONT HEALTHCARE DISTRICT		JULY 1, 2007 THROUGH JUNE 30, 2008				ZZR00443F		31	
Report References									
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted	
			Part	Title	Line				
RECLASSIFICATIONS OF REPORTED COSTS									
1	10A 10A	A A		12.00 11.00	7 7	\$25,172 293,676	\$5,423 (5,423)	\$30,595 288,253	
Cafeteria Dietary To reclassify cafeteria expense to agree with provider's meal logs. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304									
2	10A 10A	A A		3.00 4.00	7 7	\$513,904 99,106	\$9,212 (9,212)	\$523,116 89,894	
New Capital Related Costs - Building and Fixtures New Capital Related Costs - Movable Equipment To reclassify building lease expense for proper cost reporting. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304									
3	10A 10A	A A		63.50 6.00	7 7	\$1,236,167 1,748,468	\$2,228 (2,228)	\$1,238,395 1,746,240 *	
Rural Health Clinic Administrative and General To reclassify Ryan White grant to the proper cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304									
4	10A 10A	A A		25.00 34.00	7 7	\$1,106,132 704,190	\$7,000 (7,000)	\$1,113,132 697,190 *	
Adults and Pediatrics Skilled Nursing Facility To reclassify swing administration consultant expense for proper matching of revenue and expense. 42 CFR 413.5, 413.24, 413.50 and 413.53 CMS Pub. 15-1, Sections 2102, 2202.4, 2206, 2300, 2302.6, 2304, and 2306									

*Balance carried forward from prior/to subsequent adjustments

Department of Health Care Services

Provider Name		Fiscal Period				Provider Number		Adjustments	
JOHN C. FREMONT HEALTHCARE DISTRICT		JULY 1, 2007 THROUGH JUNE 30, 2008				ZZR00443F		31	
Report References									
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted	
			Part	Title	Line				
ADJUSTMENTS TO REPORTED COSTS									
5	10A 10A	A A	6.00 61.00	7 7	Administrative and General Emergency	* \$1,746,240 1,106,091	(\$7,298) (950)	\$1,738,942 * 1,105,141 *	
To adjust depreciation expense to agree with the provider's depreciation schedule. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304									
6	10A	A	44.00	7	Laboratory To eliminate prior year director of lab pathologist expense. 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1 and 2304	\$931,627	(\$3,500)	\$928,127	
7	10A	A	6.00	7	Administrative and General To eliminate non-sufficient fund fees not related to patient care. 42 CFR 413.9(c)(3) CMS Pub. 15-1, Sections 2102.3 and 2105.10	* \$1,738,942	(\$3,247)		
8					To eliminate advertising costs not related to patient care and lack of documentation. 42 CFR 413.20, 413.24, 413.9(b)(2) and 413.107 CMS Pub. 15-1, Sections 2102.3, 2136.2, 2300 and 2304 W&I Code 14124.2(b)		(3,245) (\$6,492)	\$1,732,450 *	
9	10A	A	61.00	7	Emergency To remove physician fees from W/S A for proper cost determination in conformance with Medi-Cal reimbursement principles. 42 CFR 413.5 CMS Pub. 15-1, Section 2182	* \$1,105,141	(\$272,935)	\$832,206	

*Balance carried forward from prior/to subsequent adjustments

Provider Name		Fiscal Period		Provider Number		Adjustments		
JOHN C. FREMONT HEALTHCARE DISTRICT		JULY 1, 2007 THROUGH JUNE 30, 2008		ZZR00443F		31		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
10	10A	A	34.00	7	Skilled Nursing Facility	\$697,190		
					To eliminate personal items not included in the daily rate. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 51511(d)		(\$1,083)	
11					To eliminate physical therapy expense that is billable separately. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 51511		(1,160)	
12					To eliminate speech therapy expense that is billable separately. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 51511		(2,475)	
13					To eliminate nonallowable service expense that is billable separately and not included in the skilled nursing rate. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 51511		(3,575) (\$8,293)	\$688,897
14	10A	A	6.00	7	Administrative and General	\$1,732,450	\$10,738	\$1,743,188
	10A	A	100.01	7	Private Duty	716,212	(23,122)	693,090
	10A	A	100.02	7	RHC - Northside Clinic	174,588	(23,049)	151,539
					To reconcile salaries expense to the trial balance for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			

*Balance carried forward from prior/to subsequent adjustments

Department of Health Care Services

Provider Name		Fiscal Period		Provider Number		Adjustments		
JOHN C. FREMONT HEALTHCARE DISTRICT		JULY 1, 2007 THROUGH JUNE 30, 2008		ZZR00443F		31		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
ADJUSTMENTS TO REPORTED STATISTICS								
15	9	B-1	98.00	11	Physicians Private Office (Meals Served)	4,873	595	5,468
	9	B-1	11.00	11	Total Statistic	36,922	595	37,517
To adjust physician meals to agree with provider's meal logs. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304								
16	9	B-1	5.00	3,4	Employee Benefits (Square Feet)	0	444	444
	9	B-1	6.00	3,4	Administrative and General	5,503	(516)	4,987
	9	B-1	7.00	3,4	Maintenance and Repairs	1,388	(38)	1,350
	9	B-1	14.00	3,4	Nursing Administration	420	(109)	311
	9	B-1	17.00	3,4	Medical Records and Library	1,202	(484)	718
	9	B-1	25.00	3,4	Adults and Pediatrics	5,488	(3,029)	2,459
	9	B-1	34.00	3,4	Skilled Nursing Facility	6,407	(3,190)	3,217
	9	B-1	44.00	3,4	Laboratory	1,195	(211)	984
	9	B-1	49.00	3,4	Respiratory Therapy	554	120	674
	9	B-1	61.00	3,4	Emergency	2,636	742	3,378
	9	B-1	63.50	3,4	Rural Health Clinic	5,760	364	6,124
	9	B-1	100.02	4	RHC - Northside Clinic	2,100	(207)	1,893
	9	B-1	3.00	3	Total Statistic	47,019	(5,907)	41,112
	9	B-1	4.00	4	Total Statistic	50,753	(6,114)	44,639
To adjust square footage statistics in order to properly allocate indirect cost. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306								

Provider Name		Fiscal Period		Provider Number		Adjustments		
JOHN C. FREMONT HEALTHCARE DISTRICT		JULY 1, 2007 THROUGH JUNE 30, 2008		ZZR00443F		31		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
ADJUSTMENTS TO REPORTED STATISTICS								
17	9	B-1	14.00	7,8,10	Nursing Administrative and General (Square Feet)	420	(109)	311
	9	B-1	17.00	7,8,10	Medical Records and Library	1,202	(484)	718
	9	B-1	25.00	7,8,10	Adults and Pediatrics	5,488	(3,029)	2,459
	9	B-1	34.00	7,8,10	Skilled Nursing Facility	6,407	(3,190)	3,217
	9	B-1	44.00	7,8,10	Laboratory	1,195	(211)	984
	9	B-1	49.00	7,8,10	Respiratory Therapy	554	120	674
	9	B-1	61.00	7,8,10	Emergency	2,636	742	3,378
	9	B-1	63.50	7,8,10	Rural Health Clinic	5,760	364	6,124
	9	B-1	100.02	7,8,10	RHC - Northside Clinic	2,100	(207)	1,893 *
	9	B-1	7.00	7	Total Statistic	43,862	(6,004)	37,858
	9	B-1	8.00	8	Total Statistic	34,262	(6,004)	28,258
	9	B-1	10.00	10	Total Statistic	33,618	(6,004)	27,614 *
To adjust square footage statistics in order to properly allocate indirect cost.								
42 CFR 413.24 and 413.50								
CMS Pub. 15-1, Sections 2304 and 2306								
18	9	B-1	71.00	10	Home Health Agency (Square Feet)	1,000	(1,000)	0
	9	B-1	93.00	10	Hospice	452	(452)	0
	9	B-1	100.01	10	Private Duty	182	(182)	0
	9	B-1	100.02	10	RHC - Northside clinic	1,893	(1,893)	0
	9	B-1	10.00	10	Total Statistic	27,614	(3,527)	24,087
To adjust square footage statistics for directly assigned housekeeping services.								
42 CFR 413.24 and 413.50								
CMS Pub. 15-1, Sections 2304 and 2306								

*Balance carried forward from prior/to subsequent adjustments

Provider Name		Fiscal Period				Provider Number		Adjustments		
JOHN C. FREMONT HEALTHCARE DISTRICT		JULY 1, 2007 THROUGH JUNE 30, 2008				ZZR00443F		31		
Report References										
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted		
			Part	Title	Line					
ADJUSTMENTS TO REPORTED STATISTICS										
19	9	B-1	6.00	5	Administrative and General (Gross Salaries)	1,035,386	10,738	1,046,124		
	9	B-1	100.01	5	Private Duty	572,011	(23,122)	548,889		
	9	B-1	100.02	5	RHC - Northside Clinic	157,640	(19,049)	138,591		
	9	B-1	5.00	5	Total Statistic	8,086,042	(31,433)	8,054,609		
To adjust employee benefits gross salaries statistics to agree with the trial balance for proper cost determination.										
42 CFR 413.20 and 413.24										
CMS Pub. 15-1, Sections 2300 and 2304										
20	9	B-1	10.00	9	Housekeeping (Pounds of Laundry)	0	7,773	7,773		
	9	B-1	15.00	9	Central Services and Supply	0	59	59		
	9	B-1	25.00	9	Adults and Pediatrics	67,074	(19,855)	47,219		
	9	B-1	34.00	9	Skilled Nursing Facility	130,756	(65,222)	65,534		
	9	B-1	41.00	9	Radiology - Diagnostic	9,931	(2,239)	7,692		
	9	B-1	61.00	9	Emergency	29,424	(6,299)	23,125		
	9	B-1	63.50	9	Rural Health Clinic	2,745	(1,077)	1,668		
	9	B-1	63.51	9	Rural Health Clinic 2	740	(382)	358		
	9	B-1	98.00	9	Physician Private Office	2,273	(725)	1,548		
	9	B-1	9.00	9	Total Statistic	242,943	(87,967)	154,976		
To adjust laundry statistics to agree with provider's working paper.										
42 CFR 413.20 and 413.24										
CMS Pub. 15-1, Sections 2300 and 2304										
21	9	B-1	63.50	17	Rural Health Clinic (Gross Revenue)	1,590,484	(1,590,484)	0		
	9	B-1	63.51	17	Rural Health Clinic 2	985,979	(985,979)	0		
	9	B-1	71.00	17	Home Health Agency	958,319	(958,319)	0		
	9	B-1	93.00	17	Hospice	305,798	(305,798)	0		
	9	B-1	100.01	17	Private Duty	740,738	(740,738)	0		
	9	B-1	100.02	17	RCH - Northside Clinic	70,766	(70,766)	0		
	9	B-1	17.00	17	Total Statistic	21,034,644	(4,652,084)	16,382,560		
To adjust gross revenue statistic for proper cost determination.										
42 CFR 413.20 and 413.24										
CMS Pub. 15-1, Sections 2300 and 2304										

Provider Name		Fiscal Period		Provider Number		Adjustments			
JOHN C. FREMONT HEALTHCARE DISTRICT		JULY 1, 2007 THROUGH JUNE 30, 2008		ZZR00443F		31			
Report References									
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted	
			Part	Title	Line				Col.
ADJUSTMENTS TO REPORTED PATIENT DAYS									
22	4	D-1	I		1.00	1			
	4	D-1	I		2, 4	1		4,733	
	4	D-1	I		5.00	1		976	
	4	D-1	I		6.00	1		119	
				Total Inpatient Days - Adults and Pediatrics				71	4,804
				Semi-Private Room Days				33	1,009
				Medicare NF Swing Bed Days through December 31, 2007				(34)	85
				Medicare NF Swing Bed Days after December 31, 2007				73	192
				To adjust reported patient days to agree with the provider's patient census records.					
				42 CFR 413.20 and 413.50					
				CMS Pub. 15-1, Sections 2205, 2300 and 2304					
23	4	D-1	I		7.00	1		1,759	
	4	D-1	I		8.00	1		1,760	
				Medi-Cal Inpatient Days - NF Swing Bed through July 31, 2007				(1,460)	299
				Medi-Cal Inpatient Days - NF Swing Bed after July 31, 2007				1,459	3,219
				To adjust reported patient days for proper cost determination.					
				42 CFR 413.53(a)(2)					
				CMS Pub. 15-1, Section 2230.5					

Provider Name		Fiscal Period		Provider Number		Adjustments			
JOHN C. FREMONT HEALTHCARE DISTRICT		JULY 1, 2007 THROUGH JUNE 30, 2008		ZZR00443F		31			
Report References		Explanation of Audit Adjustments							
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted	
			Part	Title	Line				Col.
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT									
24	4	D-1	I	XIX	9.00	1	74	35	109
25	6	D-4		XIX	41.00	2	\$27,445	\$18,588	\$46,033
	6	D-4		XIX	44.00	2	18,135	9,786	27,921
	6	D-4		XIX	49.00	2	10,184	1,685	11,869
	6	D-4		XIX	50.00	2	0	936	936
	6	D-4		XIX	55.00	2	9,261	3,961	13,222
	6	D-4		XIX	56.00	2	37,707	19,417	57,124
	6	D-4		XIX	61.00	2	6,909	3,077	9,986
	6	D-4		XIX	101.00	2	109,641	57,450	167,091
26	2	E-3	III	XIX	10.00	1	\$47,053	\$78,297	\$125,350
	2	E-3	III	XIX	11.00	1	109,641	57,450	167,091
27	1	E-3	III	XIX	57.00	1	\$108,118	\$53,287	\$161,405

To adjust Medi-Cal Settlement Data to agree with the following EDS Paid Claims Summary:
 Report Date: August 12, 2009
 Payment Period: July 1, 2007 through July 27, 2009
 Service Period: July 1, 2007 through June 30, 2008
 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 Number		Adjustments		
JOHN C. FREMONT HEALTHCARE DISTRICT		JULY 1, 2007 THROUGH JUNE 30, 2008		ZZR00443F		31		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
ADJUSTMENT TO REPORTED MEDI-CAL SETTLEMENT DATA - DPNF								
28	DPNF1	Not Reported				0	5,066	5,066
Medi-Cal Inpatient Days - DPNF To adjust Medi-Cal Settlement Data to agree with the following EDS Paid Claims Summary: Report Date: October 13, 2009 Payment Period: July 1, 2007 through August 30, 2009 Service Period: July 1, 2007 through June 30, 2008 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2304 and 2408								

Department of Health Care Services

Provider Name		Fiscal Period		Provider Number		Adjustments		
JOHN C. FREMONT HEALTHCARE DISTRICT		JULY 1, 2007 THROUGH JUNE 30, 2008		ZZR00443F		31		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
29	4	D-1	I	17.00	1	\$0.00	\$843.18	\$843.18
	4	D-1	I	18.00	1	0.00	843.18	843.18
Medicare Swing Bed Inpatient Rate Through December 31, 2007 Medicare Swing Bed Inpatient Rate After December 31, 2007 To include Medicare swing bed rates to agree with critical access hospital instructions and for proper cost determination. 42 CFR 413.53 CMS Pub. 15-1, Section 2230.5 CMS Pub. 15-2, Section 3622.1								
30	4	D-1	1	19.00	1	\$226.59	\$42.67	\$269.26
	4	D-1	1	20.00	1	226.59	58.76	285.35
Medi-Cal NF Swing-Bed Rates Through July 31, 2007 Medi-Cal NF Swing-Bed Rates After July 31, 2007 To include Medi-Cal swing bed rates to agree with critical access hospital instructions and for proper cost determination. 42 CFR 413.53 CMS Pub. 15-1, Section 2230.5 CMS Pub. 15-2, Section 3622.1								
31	1	N/A				\$0	\$1,127	\$1,127
Medi-Cal Credit Balances To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1								