

**REPORT  
ON THE  
COST REPORT REVIEW**

**SAN JOAQUIN VALLEY REHAB HOSPITAL  
FRESNO, CALIFORNIA  
PROVIDER NUMBER: HSC33032G  
NPI NUMBER: 1831144716**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2008**

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

**Section Chief: Michael Harrold  
Auditor: Brian Emo**



DAVID MAXWELL-JOLLY  
*Director*

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



ARNOLD SCHWARZENEGGER  
*Governor*

October 28, 2010

Margaret Casarez, CFO  
San Joaquin Valley Rehab Hospital  
7173 North Sharon Avenue  
Fresno, CA 93720

PROVIDER: SAN JOAQUIN VALLEY REHAB HOSPITAL  
PROVIDER NO. HSC33032G  
NPI NO. 1831144716  
FISCAL PERIOD ENDED DECEMBER 31, 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 was limited to a review of the cost report and accompanying financial statements, Medi-Cal Paid Claims Summary Report, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

In our opinion, the data presented in the Summary of Findings represents a proper determination of the allowable costs for the above fiscal period in accordance with Medi-Cal reimbursement principles.

This audit report includes the:

1. Summary of Findings
2. Computation of Medi-Cal Cost (CONTRACT Schedules)
3. Allocation of Home Office Cost
4. Audit Adjustments Schedule that includes a summary of total due the State in the amount of \$2,074, which resulted from overbillings.

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 fiscal intermediary. Instructions regarding payment will be included with the Statements of Account Status.

Margaret Casarez  
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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  
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.

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

Original Signed by

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

Certified

**SUMMARY OF FINDINGS**

**Provider Name:**  
**SAN JOAQUIN VALLEY REHAB HOSPITAL**

**Fiscal Period Ended:**  
**DECEMBER 31, 2008**

		SETTLEMENT	COST
<b>1. Medi-Cal Noncontract Settlement (SCHEDULE 1)</b>	<b>Provider No.</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. Medi-Cal Contract Cost (CONTRACT SCH 1)</b>	<b>Provider No. HSC33032G</b>		
	Reported		\$ 105,158
	Net Change		\$ 245,511
	Audited Cost		\$ 350,669
	Audited Amount Due Provider (State)	\$ (2,074)	
<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>		\$ (2,074)	
<b>9. Total Medi-Cal Cost</b>			\$ 350,669

**SUMMARY OF FINDINGS**

**Provider Name:**  
**SAN JOAQUIN VALLEY REHAB HOSPITAL**

**Fiscal Period Ended:**  
**DECEMBER 31, 2008**

		SETTLEMENT	COST
<b>10. Subacute (SUBACUTE 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>11. Rural Health Clinic (RHC SCH 1)</b>	<b>Provider No.</b>		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>12. Rural Health Clinic (RHC 95-210 SCH 1)</b>	<b>Provider No.</b>		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>13. Rural Health Clinic (RHC 95-210 SCH 1-1)</b>	<b>Provider No.</b>		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>14. County Medical Services Program (CMSP SCH 1)</b>	<b>Provider No.</b>		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>15. Transitional Care (TC 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>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>		\$ (2,074)	

## COMPUTATION OF MEDI-CAL CONTRACT COST

Provider Name:  
SAN JOAQUIN VALLEY REHAB HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 2008

Provider No:  
HSC33032G

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Contract Sch 3)	\$ <u>288,169</u>	\$ <u>350,669</u>
2. Excess Reasonable Cost Over Charges (Contract Sch 2)	\$ <u>(183,011)</u>	\$ <u>0</u>
3. Medi-Cal Inpatient Hospital Based Physician Services	\$ <u>0</u>	\$ <u>N/A</u>
4.	\$ <u>0</u>	\$ <u>0</u>
5. Subtotal (Sum of Lines 1 through 4)	\$ <u>105,158</u>	\$ <u>350,669</u>
6.	\$ <u>0</u>	\$ <u>0</u>
7.	\$ <u>0</u>	\$ <u>0</u>
8. Total Medi-Cal Cost (Sum of Lines 5 through 7)	\$ <u>105,158</u>	\$ <u>350,669</u>
	(To Summary of Findings)	
9. Medi-Cal Overpayments (Adj 6)	\$ <u>0</u>	\$ <u>(2,074)</u>
10. Medi-Cal Credit Balances (Adj )	\$ <u>0</u>	\$ <u>0</u>
11.	\$ <u>0</u>	\$ <u>0</u>
12.	\$ <u>0</u>	\$ <u>0</u>
13. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ <u>0</u>	\$ <u>(2,074)</u>
	(To Summary of Findings)	

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

**Provider Name:**  
**SAN JOAQUIN VALLEY REHAB HOSPITAL**

**Fiscal Period Ended:**  
**DECEMBER 31, 2008**

**Provider No:**  
**HSC33032G**

<b>REPORTED</b>
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<b>AUDITED</b>
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**REASONABLE COST OF MEDI-CAL INPATIENT SERVICES**

1. Cost of Covered Services (Contract Sch 3)	\$ <u>288,169</u>	\$ <u>370,465</u>
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**CHARGES FOR MEDI-CAL INPATIENT SERVICES**

2. Inpatient Routine Service Charges (Adj 4)	\$ <u>0</u>	\$ <u>369,600</u>
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3. Inpatient Ancillary Service Charges (Adj 4)	\$ <u>105,158</u>	\$ <u>191,938</u>
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4. Total Charges - Medi-Cal Inpatient Services	\$ <u>105,158</u>	\$ <u>561,538</u>
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5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ <u>0</u>	\$ <u>191,073</u>
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6. Excess of Reasonable Cost Over Customary Charges (Line 1 minus Line 4)	\$ <u>183,011</u>	\$ <u>0</u>
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(To Contract Sch 1)

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

**COMPUTATION OF  
MEDI-CAL NET COST OF COVERED SERVICES**

**Provider Name:**  
**SAN JOAQUIN VALLEY REHAB HOSPITAL**

**Fiscal Period Ended:**  
**DECEMBER 31, 2008**

**Provider No:**  
**HSC33032G**

	<b>REPORTED</b>	<b>AUDITED</b>
1. Medi-Cal Inpatient Ancillary Services (Contract Sch 5)	\$ <u>61,298</u>	\$ <u>111,708</u>
2. Medi-Cal Inpatient Routine Services (Contract Sch 4)	\$ <u>226,871</u>	\$ <u>258,757</u>
3. Medi-Cal Inpatient Hospital Based Physician for Intern and Resident Services (Sch )	\$ <u>0</u>	\$ <u>0</u>
4.	\$ <u>0</u>	\$ <u>0</u>
5.	\$ <u>0</u>	\$ <u>0</u>
6. SUBTOTAL (Sum of Lines 1 through 5)	\$ <u>288,169</u>	\$ <u>370,465</u>
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Contract Sch 7)	( See \$ <u>Contract Sch 1)</u>	\$ <u>0</u>
8. SUBTOTAL	\$ <u>288,169</u>	\$ <u>370,465</u>
	(To Contract Sch 2)	
9. Coinsurance (Adj 5)	\$ <u>0</u>	\$ <u>(19,796)</u>
10. Patient and Third Party Liability (Adj )	\$ <u>0</u>	\$ <u>0</u>
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ <u><u>288,169</u></u>	\$ <u><u>350,669</u></u>
	(To Contract Sch 1)	



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

**Provider Name:**  
**SAN JOAQUIN VALLEY REHAB HOSPITAL**

**Fiscal Period Ended:**  
**DECEMBER 31, 2008**

**Provider No:**  
**HSC33032G**

**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 )	14,423	14,423
2. Inpatient Days (include private, exclude swing-bed)	14,423	14,423
3. Private Room Days (exclude swing-bed private room) (Adj )	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj )	14,423	14,423
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 2)	273	308

**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)	\$ 11,985,990	\$ 12,116,988
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)	\$ 11,985,990	\$ 12,116,988

**PRIVATE ROOM DIFFERENTIAL ADJUSTMENT**

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)(Adj )	\$ 17,306,748	\$ 17,306,748
29. Private Room Charges (excluding swing-bed charges)(Adj )	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)(Adj )	\$ 17,306,748	\$ 17,306,748
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 0.692562	\$ 0.700131
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)	\$ 1,199.94	\$ 1,199.94
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)	\$ 11,985,990	\$ 12,116,988

**PROGRAM INPATIENT OPERATING COST**

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 831.03	\$ 840.12
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 226,871	\$ 258,757
40. Cost Applicable to Medi-Cal (Contract Sch 4A)	\$ 0	\$ 0
41. Cost Applicable to Medi-Cal (Contract Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39, 40 & 41)	\$ 226,871	\$ 258,757

(To Contract Sch 3)

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:  
SAN JOAQUIN VALLEY REHAB HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 2008

Provider No:  
HSC33032G

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
<b>NURSERY</b>		
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
<b>INTENSIVE CARE UNIT</b>		
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
<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)	\$ 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
<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)	\$ 0	\$ 0

(To Contract Sch 4)









Provider Name:  
SAN JOAQUIN VALLEY REHAB HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 2008

TRIAL BALANCE EXPENSES	NET EXP FOR COST ALLOC (From Sch 10)	OLD CAPITAL BLDG & FIXTURES	OLD MOVABLE EQUIP	NEW CAPITAL BLDG & FIXTURES	NEW MOVABLE EQUIP	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
<b>ANCILLARY COST CENTERS</b>												
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	51,330	0	0	38,243	3,249	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 Radioisotope	0	0	0	0	0	0	0	0	0	0	0	0
44.00 Laboratory	328,877	0	0	22,946	1,950	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	118,244	0	0	38,921	3,307	0	0	0	0	0	0	0
50.00 Physical Therapy	1,010,126	0	0	136,948	11,636	0	0	0	0	0	0	0
51.00 Occupational Therapy	631,432	0	0	0	0	0	0	0	0	0	0	0
52.00 Speech Pathology	164,031	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	114,656	0	0	0	0	0	0	0	0	0	0	0
56.00 Drugs Charged to Patients	379,401	0	0	0	0	0	0	0	0	0	0	0
57.00 Renal Dialysis	50,918	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	2,490,101	0	0	564,155	47,936	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	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
71.00	0	0	0	0	0	0	0	0	0	0	0	0
82.00	0	0	0	0	0	0	0	0	0	0	0	0
83.00	0	0	0	0	0	0	0	0	0	0	0	0
84.00	0	0	0	0	0	0	0	0	0	0	0	0
85.00	0	0	0	0	0	0	0	0	0	0	0	0
86.00	0	0	0	0	0	0	0	0	0	0	0	0
<b>NONREIMBURSABLE COST CENTERS</b>												
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	0	0	0	0	0	0	0	0	0	0	0	0
100.01	0	0	0	0	0	0	0	0	0	0	0	0
100.02	0	0	0	0	0	0	0	0	0	0	0	0
100.03	0	0	0	0	0	0	0	0	0	0	0	0
100.04	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	23,082,083	0	0	3,788,462	321,905	0	0	0	0	0	0	0





STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.1

Provider Name:  
SAN JOAQUIN VALLEY REHAB HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 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 6.60
<b>ANCILLARY COST CENTERS</b>												
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	0	0	0	0	0	0	0	0	0	92,822	26,175
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	8,307	0	0	0	0	0	0	0	0	362,080	102,102
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	24,402	0	0	0	0	0	0	0	0	184,874	52,132
50.00 Physical Therapy	0	263,616	0	0	0	0	0	0	0	0	1,422,326	401,077
51.00 Occupational Therapy	0	177,467	0	0	0	0	0	0	0	0	808,899	228,099
52.00 Speech Pathology	0	49,130	0	0	0	0	0	0	0	0	213,161	60,109
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	114,656	32,331
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	379,401	106,986
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	50,918	14,358
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	718,918	0	0	0	0	0	0	0	0	3,821,110	1,077,503
60.01 Other Clinic Services	0	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	0
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
71.00	0	0	0	0	0	0	0	0	0	0	0	0
82.00	0	0	0	0	0	0	0	0	0	0	0	0
83.00	0	0	0	0	0	0	0	0	0	0	0	0
84.00	0	0	0	0	0	0	0	0	0	0	0	0
85.00	0	0	0	0	0	0	0	0	0	0	0	0
86.00	0	0	0	0	0	0	0	0	0	0	0	0
<b>NONREIMBURSABLE COST CENTE</b>												
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	0	0	0	0	0	0	0	0	0	0	0	0
100.01	0	0	0	0	0	0	0	0	0	0	0	0
100.02	0	0	0	0	0	0	0	0	0	0	0	0
100.03	0	0	0	0	0	0	0	0	0	0	0	0
100.04	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	2,987,083	0	0	0	0	0	0	0	0	23,082,083	5,077,154



STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.2

Provider Name:  
SAN JOAQUIN VALLEY REHAB HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 2008

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	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	13,611	0	7,824	0	0	0	0	0	0	2,231	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	0	8,167	0	4,694	0	0	0	0	0	0	10,333	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	0	13,852	0	7,963	0	0	0	0	0	0	41,760	0
50.00 Physical Therapy	0	48,741	0	28,018	0	0	0	0	0	0	41,240	0
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	0	0	36,436	0
52.00 Speech Pathology	0	0	0	0	0	0	0	0	0	0	7,161	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	81,546	0	1,150	0
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	611,183	34,261	0
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	1,735	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	200,787	0	115,419	0	0	0	0	0	0	95,865	0
60.01 Other Clinic Services	0	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	0
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
71.00	0	0	0	0	0	0	0	0	0	0	0	0
82.00	0	0	0	0	0	0	0	0	0	0	0	0
83.00	0	0	0	0	0	0	0	0	0	0	0	0
84.00	0	0	0	0	0	0	0	0	0	0	0	0
85.00	0	0	0	0	0	0	0	0	0	0	0	0
86.00	0	0	0	0	0	0	0	0	0	0	0	0
<b>NONREIMBURSABLE COST CENTE</b>												
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	0	0	0	0	0	0	0	0	0	0	0	0
100.01	0	0	0	0	0	0	0	0	0	0	0	0
100.02	0	0	0	0	0	0	0	0	0	0	0	0
100.03	0	0	0	0	0	0	0	0	0	0	0	0
100.04	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	1,061,720	0	592,943	1,724,335	0	0	1,720,604	235,316	611,183	543,503	0

STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.3

Fiscal Period Ended:  
DECEMBER 31, 2008

Provider Name:  
SAN JOAQUIN VALLEY REHAB HOSPITAL

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
<b>GENERAL SERVICE COST CENTER</b>											
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											
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											
6.60 Other Administration 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	0	0	0	0	0	0	0	0	0	0
19.03	0	0	0	0	0	0	0	0	0	0	0
20.00	0	0	0	0	0	0	0	0	0	0	0
21.00 Nursing School	0	0	0	0	0	0	0	0	0	0	0
22.00 Intern & Res Service-Salary & Fringes	0	0	0	0	0	0	0	0	0	0	0
23.00 Intern & Res Other Program	0	0	0	0	0	0	0	0	0	0	0
24.00 Paramedical Ed Program	0	0	0	0	0	0	0	0	0	0	0
<b>INPATIENT ROUTINE COST CENTE</b>											
25.00 Adults & Pediatrics (Gen Routine)	0	0	0	0	0	0	0	0	0	0	0
26.00 Intensive Care Unit	0	0	0	0	0	0	0	0	0	0	0
27.00 Coronary Care Unit	0	0	0	0	0	0	0	0	0	0	0
28.00 Neonatal Intensive Care Unit	0	0	0	0	0	0	0	0	0	0	0
29.00 Surgical Intensive Care	0	0	0	0	0	0	0	0	0	0	0
30.00 Subprovider I	0	0	0	0	0	0	0	0	0	0	0
31.00 Subprovider II	0	0	0	0	0	0	0	0	0	0	0
32.00	0	0	0	0	0	0	0	0	0	0	0
33.00 Nursery	0	0	0	0	0	0	0	0	0	0	0
34.00 Medicare Certified Nursing Facility	0	0	0	0	0	0	0	0	0	0	0
35.00 Distinct Part Nursing Facility	0	0	0	0	0	0	0	0	0	0	0
36.00 Adult Subacute Care Unit	0	0	0	0	0	0	0	0	0	0	0
36.01 Subacute Care Unit II	0	0	0	0	0	0	0	0	0	0	0
36.02 Transitional Care Unit	0	0	0	0	0	0	0	0	0	0	0
									12,116,988		12,116,988

Provider Name:  
 SAN JOAQUIN VALLEY REHAB HOSPITAL

Fiscal Period Ended:  
 DECEMBER 31, 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
<b>ANCILLARY COST CENTERS</b>											
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	142,663	0	142,663
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	487,376	0	487,376
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	300,580	0	300,580
50.00 Physical Therapy	0	0	0	0	0	0	0	0	1,941,402	0	1,941,402
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	1,073,434	0	1,073,434
52.00 Speech Pathology	0	0	0	0	0	0	0	0	280,431	0	280,431
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	229,683	0	229,683
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	1,131,832	0	1,131,832
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	67,011	0	67,011
58.00 ASC (Non-Distinct 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	5,310,684	0	5,310,684
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	0	0	0
71.00	0	0	0	0	0	0	0	0	0	0	0
82.00	0	0	0	0	0	0	0	0	0	0	0
83.00	0	0	0	0	0	0	0	0	0	0	0
84.00	0	0	0	0	0	0	0	0	0	0	0
85.00	0	0	0	0	0	0	0	0	0	0	0
86.00	0	0	0	0	0	0	0	0	0	0	0
<b>NONREIMBURSABLE COST CENTER:</b>											
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	0	0	0
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	0	0	0	0	0	0	0	0	0	0	0
100.01	0	0	0	0	0	0	0	0	0	0	0
100.02	0	0	0	0	0	0	0	0	0	0	0
100.03	0	0	0	0	0	0	0	0	0	0	0
100.04	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>19,030</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>23,082,083</b>	<b>0</b>	<b>23,082,083</b>









STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:  
SAN JOAQUIN VALLEY REHAB HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 2008

	EMP BENE (GROSS SALARIES)	STAT	STAT	STAT	STAT	STAT	STAT	STAT	STAT	ADM & GEN (ACCU COST)	MAINT & REPAIRS (SQ FT)	
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Cost)	(Adj)	
<b>ANCILLARY COST CENTERS</b>												
37.00												
38.00												
39.00												
40.00												
41.00												
41.01		6.01	6.02	6.03	6.04	6.05	6.06	6.07	6.08		7.00	
41.02		(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)		(Adj)	
42.00												
43.00												
44.00												
44.01												
46.00												
47.00												
48.00												
49.00												
50.00												
51.00												
52.00												
53.00												
54.00												
55.00												
56.00												
57.00												
58.00												
59.00												
59.01												
59.02												
59.03												
60.00												
60.01												
61.00												
62.00												
71.00												
82.00												
83.00												
84.00												
85.00												
86.00												
<b>NONREIMBURSABLE COST CENTERS</b>												
96.00												
97.00												
98.00												
99.00												
99.01												
99.02												
99.03												
99.04												
99.05												
100.00												
100.01												
100.02												
100.03												
100.04												
TOTAL	9,811,003	0	0	0	0	0	0	0	0	18,004,929	0	0
COST TO BE ALLOCATED	2,987,083	0	0	0	0	0	0	0	0	5,077,154	0	0
UNIT COST MULTIPLIER - SCH 8	0.304463	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.281987	0.000000	0.000000

Provider Name:  
SAN JOAQUIN VALLEY REHAB HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 2008

OPER PLANT (SQ FT) (Adj)	LAUNDRY & LINEN (LB LNDRY) (Adj)	HOUSE-KEEPING (SQ FT) (Adj)	DIETARY (PATIENT DAYS) (Adj)	CAFETERIA	MAINT OF PERSONNEL (# HOUSED) (Adj)	NURSING ADMIN (NURSE HR) (Adj)	CENT SERV & SUPPLY (CST REQ) (Adj)	PHARMACY (COSTS REQUIS) (Adj)	MED REC (GROSS REVENUE) (Adj)	SOC SERV (TIME SPENT) (Adj)	STAT (Adj)
8.00	9.00	10.00	11.00	12.00	13.00	14.00	15.00	16.00	17.00	18.00	19.00

**GENERAL SERVICE COST CENTERS**

- 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

**Other Administration and General**

- 6.60 Maintenance and Repairs
- 7.00 Operation of Plant
- 8.00 Laundry and Linen Service
- 9.00 Housekeeping
- 10.00 Dietary
- 11.00 Cafeteria
- 12.00 Maintenance of Personnel
- 13.00 Nursing Administration
- 14.00 Central Services & Supply
- 15.00 Pharmacy
- 16.00 Medical Records and Library
- 17.00 Social Service
- 18.00
- 19.00
- 19.02
- 19.03
- 20.00
- 20.00
- 21.00 Nursing School
- 22.00 Intern & Res Service-Salary & Fringes
- 23.00 Intern & Res Other Program
- 24.00 Paramedical Ed Program

**INPATIENT ROUTINE COST CENTERS**

- 25.00 Adults & Pediatrics (Gen Routine)
- 26.00 Intensive Care Unit
- 27.00 Coronary Care Unit
- 28.00 Neonatal Intensive Care Unit
- 29.00 Surgical Intensive Care
- 30.00 Subprovider I
- 31.00 Subprovider II
- 32.00
- 33.00 Nursery
- 34.00 Medicare Certified Nursing Facility
- 35.00 Distinct Part Nursing Facility
- 36.00 Adult Subacute Care Unit
- 36.01 Subacute Care Unit II
- 36.02 Transitional Care Unit

2,054	9.00	10.00	11.00	12.00	13.00	14.00	15.00	16.00	17.00	18.00	19.00
11,817	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
28,620	132,063	28,620	42,492			133,489	130,956		17,306,748		

STATE OF CALIFORNIA

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

SCHEDULE 9.2

Provider Name:  
SAN JOAQUIN VALLEY REHAB HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 2008

	OPER PLANT (SQ FT) (Adj)	LAUNDRY & LINEN (LB LNDRY) (Adj)	HOUSE-KEEPING (SQ FT) (Adj)	DIETARY (PATIENT DAYS) (Adj)	CAFETERIA	MAINT OF PERSONNEL (# HOUSED) (Adj)	NURSING ADMIN (NURSE HR) (Adj)	CENT SERV & SUPPLY (CST REQ) (Adj)	PHARMACY (COSTS REQUIS) (Adj)	MED REC (GROSS REVENUE) (Adj)	SOC SERV (TIME SPENT) (Adj)	STAT
<b>ANCILLARY COST CENTERS</b>												
37.00												
38.00												
39.00												
40.00												
41.00	790		790	11.00	12.00	13.00	14.00	15.00	16.00	17.00	18.00	19.00
41.01				(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
41.02												
42.00												
43.00												
44.00												
44.01	474		474									
46.00												
47.00												
48.00												
49.00	804		804									
50.00	2,829		2,829									
51.00												
52.00												
53.00												
54.00												
55.00												
56.00												
57.00												
58.00												
59.00												
59.01												
59.02												
59.03												
60.00	11,654		11,654									
60.01												
61.00												
62.00												
71.00												
82.00												
83.00												
84.00												
85.00												
86.00												
<b>NONREIMBURSABLE COST CENTERS</b>												
96.00												
97.00												
98.00												
99.00												
99.01												
99.02												
99.03												
99.04												
99.05												
100.00												
100.01												
100.02												
100.03												
100.04												
TOTAL	61,624	132,063	59,870	42,492	0	0	133,489	200,403	379,401	34,666,966	0	0
COST TO BE ALLOCATED	1,061,720	0	592,943	1,724,335	0	0	1,720,604	235,316	611,183	543,504	0	0
UNIT COST MULTIPLIER - SCH 8	17.229009	0.000000	9.903846	40.580234	0.000000	0.000000	12.889479	1.174215	1.610917	0.015678	0.000000	0.000000

Provider Name:  
**SAN JOAQUIN VALLEY REHAB HOSPITAL**

Fiscal Period Ended:  
**DECEMBER 31, 2008**

**GENERAL SERVICE COST CENTERS**

	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)
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
1.00 Old Cap Rel Costs-Bldg & Fixtures	19.02	19.03	20.00	21.00	22.00	23.00	24.00
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							
6.60 Other Administration and General							
7.00 Maintenance and Repairs							
8.00 Operation of Plant							
9.00 Laundry and Linen Service							
10.00 Housekeeping							
11.00 Dietary							
12.00 Cafeteria							
13.00 Maintenance of Personnel							
14.00 Nursing Administration							
15.00 Central Services & Supply							
16.00 Pharmacy							
17.00 Medical Records and Library							
18.00 Social Service							
19.00							
19.02							
19.03							
20.00							
21.00 Nursing School							
22.00 Intern & Res Service-Salary & Fringes							
23.00 Intern & Res Other Program							
24.00 Paramedical Ed Program							
<b>INPATIENT ROUTINE COST CENTERS</b>							
25.00 Adults & Pediatrics (Gen Routine)							
26.00 Intensive Care Unit							
27.00 Coronary Care Unit							
28.00 Neonatal Intensive Care Unit							
29.00 Surgical Intensive Care							
30.00 Subprovider I							
31.00 Subprovider II							
32.00							
33.00 Nursery							
34.00 Medicare Certified Nursing Facility							
35.00 Distinct Part Nursing Facility							
36.00 Adult Subacute Care Unit							
36.01 Subacute Care Unit I							
36.02 Transitional Care Unit							



## TRIAL BALANCE OF EXPENSES

Provider Name:  
SAN JOAQUIN VALLEY REHAB HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 2008

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	<b>GENERAL SERVICE COST CENTERS</b>			
1.00	Old Cap Rel Costs-Bldg & Fixtures	\$	\$ 0	\$ 0
2.00	Old Cap Rel Costs-Movable Equipment		0	0
3.00	New Cap Rel Costs-Bldg & Fixtures	3,788,462	0	3,788,462
4.00	New Cap Rel Costs-Movable Equipment	167,114	154,791	321,905
4.01			0	0
4.02			0	0
4.03			0	0
4.04			0	0
4.05			0	0
4.06			0	0
4.07			0	0
4.08			0	0
5.00	Employee Benefits	2,956,725	0	2,956,725
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
6.60	Other Administration and General	3,864,643	0	3,864,643
7.00	Maintenance and Repairs		0	0
8.00	Operation of Plant	723,083	0	723,083
9.00	Laundry and Linen Service		0	0
10.00	Housekeeping	282,123	0	282,123
11.00	Dietary	456,393	0	456,393
12.00	Cafeteria		0	0
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	1,044,236	0	1,044,236
15.00	Central Services & Supply	171,279	0	171,279
16.00	Pharmacy	336,477	0	336,477
17.00	Medical Records and Library	240,869	0	240,869
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
	<b>INPATIENT ROUTINE COST CENTERS</b>			
25.00	Adults & Pediatrics (Gen Routine)	3,556,772	0	3,556,772
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	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 VALLEY REHAB HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 2008

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	<b>ANCILLARY COST CENTERS</b>			
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	51,330	0	51,330
41.01			0	0
41.02			0	0
42.00	Radiology - Therapeutic		0	0
43.00	Radioisotope		0	0
44.00	Laboratory	328,877	0	328,877
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	118,244	0	118,244
50.00	Physical Therapy	1,010,126	0	1,010,126
51.00	Occupational Therapy	631,432	0	631,432
52.00	Speech Pathology	164,031	0	164,031
53.00	Electrocardiology		0	0
54.00	Electroencephalography		0	0
55.00	Medical Supplies Charged to Patients	269,447	(154,791)	114,656
56.00	Drugs Charged to Patients	379,401	0	379,401
57.00	Renal Dialysis	50,918	0	50,918
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	2,490,101	0	2,490,101
60.01	Other Clinic Services		0	0
61.00	Emergency		0	0
62.00	Observation Beds		0	0
71.00			0	0
82.00			0	0
83.00			0	0
84.00			0	0
85.00			0	0
86.00			0	0
	<b>SUBTOTAL</b>	\$ 23,082,083	\$ 0	\$ 23,082,083
	<b>NONREIMBURSABLE COST CENTERS</b>			
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			0	0
100.01			0	0
100.02			0	0
100.03			0	0
100.04			0	0
100.99	<b>SUBTOTAL</b>	\$ 0	\$ 0	\$ 0
101	<b>TOTAL</b>	\$ 23,082,083	\$ 0	\$ 23,082,083

(To Schedule 8)





Provider Name:  
 SAN JOAQUIN VALLEY REHAB HOSPITAL

Page 1  
 Fiscal Period Ended:  
 DECEMBER 31, 2008

	TOTAL ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
	(Page 1 & 2)	1																	
<b>ANCILLARY COST CENTERS</b>																			
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	0																		
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	(154,791)																		
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	0																		
62.00 Observation Beds	0																		
71.00	0																		
82.00	0																		
83.00	0																		
84.00	0																		
85.00	0																		
86.00	0																		
<b>NONREIMBURSABLE COST CENTERS</b>																			
96.00 Gift, Flower, Coffee Shop & Canteen	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	0																		
100.01	0																		
100.02	0																		
100.03	0																		
100.04	0																		
101.00 TOTAL	\$0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

(To Sch 10)





Provider Name		Fiscal Period		Provider Number		Adjustments		
SAN JOAQUIN VALLEY REHAB HOSPITAL		JANUARY 1, 2008 THROUGH DECEMBER 31, 2008		HSC33032G		6		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
RECLASSIFICATION OF REPORTED COSTS								
1	10A	A		4.00	7	\$167,114	\$154,791	\$321,905
	10A	A		55.00	7	269,447	(154,791)	114,656
New Capital Related Costs - Moveable Equipment Medical Supplies Charged to Patients To reclassify durable medical equipment expense for proper allocation of overhead costs and due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-I, Sections 2300, 2304 and 2307A								

Provider Name		Fiscal Period		Provider Number		Adjustments		
SAN JOAQUIN VALLEY REHAB HOSPITAL		JANUARY 1, 2008 THROUGH DECEMBER 31, 2008		HSC33032G		6		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
<b>ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - CONTRACT</b>								
2	Contract 4	D-1	I	XIX	9.00	1	273	308
3	Contract 6	D-4		XIX	41.00	2	\$1,267	\$2,590
	Contract 6	D-4		XIX	44.00	2	7,122	13,687
	Contract 6	D-4		XIX	49.00	2	7,515	14,583
	Contract 6	D-4		XIX	50.00	2	27,301	56,753
	Contract 6	D-4		XIX	51.00	2	23,008	43,800
	Contract 6	D-4		XIX	52.00	2	13,666	23,276
	Contract 6	D-4		XIX	55.00	2	359	629
	Contract 6	D-4		XIX	56.00	2	24,920	36,620
	Contract 6	D-4		XIX	101.00	2	105,158	191,938
4	Contract 2	E-3	III	XIX	10.00	1	\$0	\$369,600
	Contract 2	E-3	III	XIX	11.00	1	105,158	191,938
5	Contract 3	E-3	III	XIX	36.00	1	\$0	\$19,796

To adjust Medi-Cal Settlement Data to agree with the following EDS Paid Claims Summary:

Report Date: April 22, 2010  
 Payment Period: January 1, 2008 through March 31, 2010  
 Service Period: January 1, 2008 through December 31, 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	
SAN JOAQUIN VALLEY REHAB HOSPITAL		JANUARY 1, 2008 THROUGH DECEMBER 31, 2008				HSC33032G		6	
Report References									
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted	
			Part	Title	Line				
6	Contract 1	N/A				\$0	\$2,074	\$2,074	
<p>Medi-Cal Overpayments                      To recover overpayments for separately billed services included in the contract rate.                      42 CFR 413.20 and 413.24                      CMS Pub. 15-I, Sections 2300 and 2304                      CCR, Title 22, Section 51005(a) and 51458.1                      Medi-Cal Contract, Article 4.2</p>									
<p><b>ADJUSTMENT TO OTHER MATTERS</b></p>									