

**REPORT
ON THE
COST REPORT REVIEW**

**COMMUNITY MEMORIAL HOSPITAL
OF SAN BUENAVENTURA
VENTURA, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1215903018**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Maria Delgado
Audit Supervisor: Ginn Sampson
Auditor: Ching Chen**



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



EDMUND G. BROWN JR.
GOVERNOR

May 10, 2013

Kathryn Yamada
Director of Finance
Community Memorial Hospital of San Buenaventura
147 North Brent Street
Ventura, CA 93003

COMMUNITY MEMORIAL HOSPITAL OF SAN BUENAVENTURA
NATIONAL PROVIDER IDENTIFIER (NPI): 1215903018
FISCAL PERIOD ENDED: DECEMBER 31, 2011

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 payment data reports, 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 audited combined settlement for the fiscal period due the State in the amount of \$311, and the audited costs presented in the Summary of Findings represent a proper determination in accordance with the reimbursement principles of applicable programs.

This audit report includes the:

1. Summary of Findings
2. Computation of Medi-Cal Cost (CONTRACT Schedules)
3. Audit Adjustments Schedule

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

Notwithstanding this audit report, overpayments to the provider are subject to recovery pursuant to Section 51458.1, Article 6 of Division 3, Title 22, California Code of Regulations.

If you disagree with the decision of the Department, you may appeal by writing to:

Chief
Department of Health Care Services
Office of Administrative Hearings and Appeals
1029 J Street, Suite 200
Sacramento, CA 95814
(916) 322-5603

The written notice of disagreement must be received by the Department within 60 calendar days from the day you receive this letter. A copy of this notice should be sent to:

United States Postal Service (USPS)

Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
PO Box 997413
Sacramento, CA 95899

Courier (UPS, FedEx, etc.)

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

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

If you have questions regarding this report, you may call the Audits Section—Gardena at (310) 516-4757.

Original Signed By:

Maria Delgado, Chief
Audits Section—Gardena
Financial Audits Branch

Certified

Kathryn Yamada
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cc: Joseph Lapid
Nathan Consulting Group
1844 Landmark Drive
Vallejo, CA 94591

SUMMARY OF FINDINGS

Provider Name:
COMMUNITY MEMORIAL HOSPITAL OF SAN BUENAVENTUR

Fiscal Period Ended:
DECEMBER 31, 2011

		SETTLEMENT	COST
1.	Medi-Cal Noncontract Settlement (SCHEDULE 1) Provider NPI: Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
2.	Subprovider I (SCHEDULE 1-1) Provider NPI: Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
3.	Subprovider II (SCHEDULE 1-2) Provider NPI: Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
4.	Medi-Cal Contract Cost (CONTRACT SCH 1) Provider NPI: 1215903018 Reported		\$ 13,189,276
	Net Change		\$ (4,321,566)
	Audited Cost		\$ 8,867,710
	Audited Amount Due Provider (State)	\$ (311)	
5.	Distinct Part Nursing Facility (DPNF SCH 1) Provider NPI: Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
6.	Distinct Part Nursing Facility (DPNF SCH 1-1) Provider NPI: Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
7.	Adult Subacute (ADULT SUBACUTE SCH 1) Provider NPI: Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
8.	Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7)	\$ (311)	
9.	Total Medi-Cal Cost		\$ 8,867,710

SUMMARY OF FINDINGS

Provider Name:
COMMUNITY MEMORIAL HOSPITAL OF SAN BUENAVENTURA

Fiscal Period Ended:
DECEMBER 31, 2011

	SETTLEMENT	COST
10. Subacute (SUBACUTE SCH 1-1)		
Provider NPI:		
Reported		\$ 0.00
Net Change		\$ 0.00
Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)	\$ 0	
11. Rural Health Clinic (RHC SCH 1)		
Provider NPI:		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
12. Rural Health Clinic (RHC 95-210 SCH 1)		
Provider NPI:		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
13. Rural Health Clinic (RHC 95-210 SCH 1-1)		
Provider NPI:		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
14. County Medical Services Program (CMSP SCH 1)		
Provider NPI:		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
15. Transitional Care (TC SCH 1)		
Provider NPI:		
Reported		\$ 0.00
Net Change		\$ 0.00
Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)	\$ 0	
16. Total Other Settlement Due Provider - (Lines 10 through 15)	\$ 0	
17. Total Combined Audited Settlement Due Provider (State/CMSP/RHC) - (Line 8 + Line 16)	\$ (311)	

COMPUTATION OF MEDI-CAL CONTRACT COST

Provider Name:
COMMUNITY MEMORIAL HOSPITAL OF SAN BUENAVENTURA

Fiscal Period Ended:
DECEMBER 31, 2011

Provider NPI:
1215903018

			REPORTED	AUDITED
1.	Net Cost of Covered Services Rendered to Medi-Cal Patients (Contract Sch 3)		\$ <u>13,189,276</u>	\$ <u>8,867,710</u>
2.	Excess Reasonable Cost Over Charges (Contract Sch 2)		\$ <u>0</u>	\$ <u>0</u>
3.	Medi-Cal Inpatient Hospital Based Physician Services		\$ <u>0</u>	\$ <u>N/A</u>
4.		\$ \$	<u>0</u>	<u>0</u>
5.	Subtotal (Sum of Lines 1 through 4)		\$ <u>13,189,276</u>	\$ <u>8,867,710</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><u>13,189,276</u></u>	\$ <u><u>8,867,710</u></u>
			(To Summary of Findings)	
9.	Medi-Cal Overpayments (Adj)		\$ <u>0</u>	\$ <u>0</u>
10.	Medi-Cal Credit Balances (Adj 5)		\$ <u>0</u>	\$ <u>(311)</u>
11.		\$ \$	<u>0</u>	<u>0</u>
12.		\$ \$	<u>0</u>	<u>0</u>
13.	TOTAL MEDI-CAL SETTLEMENT Due Provider (State)		\$ <u><u>0</u></u>	\$ <u><u>(311)</u></u>
			(To Summary of Findings)	

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

Provider Name:
COMMUNITY MEMORIAL HOSPITAL OF SAN BUENAVENTURA

Fiscal Period Ended:
DECEMBER 31, 2011

Provider NPI:
1215903018

	REPORTED	AUDITED
REASONABLE COST OF MEDI-CAL INPATIENT SERVICES		
1. Cost of Covered Services (Contract Sch 3)	\$ <u>13,189,276</u>	\$ <u>8,933,115</u>
CHARGES FOR MEDI-CAL INPATIENT SERVICES		
2. Inpatient Routine Service Charges (Adj 3)	\$ <u>15,206,552</u>	\$ <u>14,647,460</u>
3. Inpatient Ancillary Service Charges (Adj 3)	\$ <u>30,372,505</u>	\$ <u>27,327,683</u>
4. Total Charges - Medi-Cal Inpatient Services	\$ <u>45,579,057</u>	\$ <u>41,975,143</u>
5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ <u>32,389,781</u>	\$ <u>33,042,028</u>
6. Excess of Reasonable Cost Over Customary Charges (Line 1 minus Line 4)	\$ <u>0</u>	\$ <u>0</u>
	(To Contract Sch 1)	

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

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

Provider Name:
COMMUNITY MEMORIAL HOSPITAL OF SAN BUENAVENTURA

Fiscal Period Ended:
DECEMBER 31, 2011

Provider NPI:
1215903018

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

	REPORTED	AUDITED
1. Total Inpatient Days (include private & swing-bed) (Adj)	39,759	39,759
2. Inpatient Days (include private, exclude swing-bed)	39,759	39,759
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj)	39,759	39,759
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 1)	5,747	2,471

SWING-BED ADJUSTMENT

17. Medicare NF Swing-Bed Rates through Dec 31 (Adj)	\$ 0.00	\$ 0.00
18. Medicare NF Swing-Bed Rates after Dec 31 (Adj)	\$ 0.00	\$ 0.00
19. Medi-Cal NF Swing-Bed Rates through July 31 (Adj)	\$ 0.00	\$ 0.00
20. Medi-Cal NF Swing-Bed Rates after July 31 (Adj)	\$ 0.00	\$ 0.00
21. Total Routine Serv Cost (Sch 8, Line 30, Col 27)	\$ 35,955,588	\$ 35,955,603
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)	\$ 35,955,588	\$ 35,955,603

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges) (Adj)	\$ 95,179,176	\$ 95,179,176
29. Private Room Charges (excluding swing-bed charges) (Adj)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges) (Adj)	\$ 95,179,176	\$ 95,179,176
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 ÷ L 28)	\$ 0.377767	\$ 0.377768
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)	\$ 2,393.90	\$ 2,393.90
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)	\$ 35,955,588	\$ 35,955,603

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 ÷ L 2)	\$ 904.34	\$ 904.34
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 5,197,242	\$ 2,234,624
40. Cost Applicable to Medi-Cal (Contract Sch 4A)	\$ 2,835,501	\$ 2,258,792
41. Cost Applicable to Medi-Cal (Contract Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39, 40 & 41)	\$ 8,032,743	\$ 4,493,416

(To Contract Sch 3)

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

Provider Name:
COMMUNITY MEMORIAL HOSPITAL OF SAN BUENAVENTURA

Fiscal Period Ended:
DECEMBER 31, 2011

Provider NPI:
1215903018

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 43, Col 27)	\$ 2,999,592	\$ 2,999,591
2. Total Inpatient Days (Adj)	4,792	4,792
3. Average Per Diem Cost	\$ 625.96	\$ 625.96
4. Medi-Cal Inpatient Days (Adj 1)	693	2,267
5. Cost Applicable to Medi-Cal	\$ 433,790	\$ 1,419,051
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 31, Col 27)	\$ 11,092,882	\$ 11,092,875
7. Total Inpatient Days (Adj)	5,494	5,494
8. Average Per Diem Cost	\$ 2,019.09	\$ 2,019.09
9. Medi-Cal Inpatient Days (Adj 1)	794	236
10. Cost Applicable to Medi-Cal	\$ 1,603,157	\$ 476,505
CORONARY CARE UNIT		
11. Total Inpatient Routine Cost (Sch 8, Line 32, 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
BURN INTENSIVE CARE UNIT		
16. Total Inpatient Routine Cost (Sch 8, Line 33, 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 34, 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
NEONATAL INTENSIVE CARE UNIT		
26. Total Inpatient Routine Cost (Sch 8, Line 35, Col 27)	\$ 5,526,288	\$ 5,526,285
27. Total Inpatient Days (Adj)	3,910	3,910
28. Average Per Diem Cost	\$ 1,413.37	\$ 1,413.37
29. Medi-Cal Inpatient Days (Adj 1)	565	257
30. Cost Applicable to Medi-Cal	\$ 798,554	\$ 363,236
31. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,30)	\$ 2,835,501	\$ 2,258,792
	(To Contract Sch 4)	

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

Provider Name:
COMMUNITY MEMORIAL HOSPITAL OF SAN BUENAVENTURA

Fiscal Period Ended:
DECEMBER 31, 2011

Provider NPI:
1215903018

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
25. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
26. 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)

SCHEDULE OF MEDI-CAL ANCILLARY COSTS

Provider Name:
COMMUNITY MEMORIAL HOSPITAL OF SAN BUENAVENTURA

Fiscal Period Ended:
DECEMBER 31, 2011

Provider NPI:
1215903018

		TOTAL ANCILLARY COST*	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST TO CHARGES	MEDI-CAL CHARGES (Contract Sch 6)	MEDI-CAL COST
ANCILLARY COST CENTERS						
50.00	Operating Room	\$ 28,146,941	\$ 319,916,207	0.087982	\$ 3,936,284	\$ 346,323
51.00	Recovery Room	0	0	0.000000	0	0
52.00	Labor Room and Delivery Room	5,769,117	21,642,897	0.266559	5,112,571	1,362,804
53.00	Anesthesiology	0	0	0.000000	0	0
54.00	Radiology-Diagnostic	8,206,031	59,060,495	0.138943	856,949	119,067
55.00	Radiology-Therapeutic	0	0	0.000000	0	0
56.00	Radioisotope	952,004	13,176,129	0.072252	133,416	9,640
57.00	Computed Tomography (CT) Scan	1,379,035	47,659,670	0.028935	464,524	13,441
58.00	Magnetic Resonance Imaging (MRI)	1,150,457	13,860,247	0.083004	124,935	10,370
59.00	Cardiac Catheterization	4,826,772	60,321,399	0.080018	459,518	36,770
60.00	Laboratory	13,234,340	154,492,528	0.085663	5,606,721	480,290
61.00	PBP Clinical Laboratory Services-Program Only	0	0	0.000000	0	0
62.00	Whole Blood & Packed Red Blood Cells	0	0	0.000000	0	0
63.00	Blood Storing, Processing, & Transfusion	2,327,375	3,453,541	0.673910	63,636	42,885
64.00	Intravenous Therapy	0	0	0.000000	0	0
65.00	Respiratory Therapy	6,610,508	54,955,088	0.120289	1,977,784	237,906
66.00	Physical Therapy	3,033,461	14,371,052	0.211081	108,572	22,918
67.00	Occupational Therapy	440,286	1,746,190	0.252141	42,146	10,627
68.00	Speech Pathology	106,792	908,064	0.117603	0	0
69.00	Electrocardiology	1,735,137	32,286,268	0.053742	104,540	5,618
70.00	Electroencephalography	0	0	0.000000	0	0
71.00	Medical Supplies Charged to Patients	18,685,762	77,362,107	0.241536	2,324,056	561,344
72.00	Implantable Devices Charged to Patients	21,050,248	69,664,240	0.302167	718,394	217,075
73.00	Drugs Charged to Patients	17,978,364	99,954,532	0.179865	4,620,274	831,028
74.00	Renal Dialysis	1,133,833	2,864,688	0.395796	41,376	16,376
75.00	ASC (Non-Distinct Part)	0	0	0.000000	0	0
76.97	Cardiac Rehabilitation	222,524	1,208,233	0.184173	521,935	96,126
77.00		0	0	0.000000	0	0
78.00		0	0	0.000000	0	0
79.00		0	0	0.000000	0	0
80.00		0	0	0.000000	0	0
81.00		0	0	0.000000	0	0
82.00		0	0	0.000000	0	0
83.00		0	0	0.000000	0	0
84.00		0	0	0.000000	0	0
85.00		0	0	0.000000	0	0
86.00		0	0	0.000000	0	0
87.00		0	0	0.000000	0	0
88.00	Rural Health Clinic (RHC)	1,660,691	2,369,755	0.700786	0	0
88.01	Rural Health Clinic II (RHC)	3,700,403	5,047,533	0.733111	0	0
89.00	Federally Qualified Health Center (FQHC)	0	0	0.000000	0	0
90.00	Clinic	22,716,624	39,232,692	0.579023	0	0
90.02	Outpatient Pharmacy	506,655	516,433	0.981066	0	0
91.00	Emergency	9,224,748	53,177,895	0.173470	110,052	19,091
92.00	Observation Beds	0	0	0.000000	0	0
93.00	Wound Care	343,853	337,331	1.019333	0	0
93.02		0	0	0.000000	0	0
93.03		0	0	0.000000	0	0
93.04		0	0	0.000000	0	0
93.05		0	0	0.000000	0	0
	TOTAL	\$ 175,141,959	\$ 1,149,585,214		\$ 27,327,683	\$ 4,439,699

(To Contract Sch 3)

* From Schedule 8, Column 26

ADJUSTMENTS TO MEDI-CAL CHARGES

Provider Name:
COMMUNITY MEMORIAL HOSPITAL OF SAN BUENAVENTURA

Fiscal Period Ended:
DECEMBER 31, 2011

Provider NPI:
1215903018

	REPORTED	ADJUSTMENT (Adj 2)	AUDITED
ANCILLARY CHARGES			
50.00 Operating Room	\$ 3,665,325	\$ 270,959	\$ 3,936,284
51.00 Recovery Room			0
52.00 Labor Room and Delivery Room	5,481,006	(368,435)	5,112,571
53.00 Anesthesiology			0
54.00 Radiology-Diagnostic	979,432	(122,483)	856,949
55.00 Radiology-Therapeutic			0
56.00 Radioisotope		133,416	133,416
57.00 Computed Tomography (CT) Scan	668,225	(203,701)	464,524
58.00 Magnetic Resonance Imaging (MRI)	144,529	(19,594)	124,935
59.00 Cardiac Catheterization	704,955	(245,437)	459,518
60.00 Laboratory	5,307,859	298,862	5,606,721
61.00 PBP Clinical Laboratory Services-Program Only			0
62.00 Whole Blood & Packed Red Blood Cells			0
63.00 Blood Storing, Processing, & Transfusion	158,294	(94,658)	63,636
64.00 Intravenous Therapy			0
65.00 Respiratory Therapy	2,900,791	(923,007)	1,977,784
66.00 Physical Therapy	101,101	7,471	108,572
67.00 Occupational Therapy	92,766	(50,620)	42,146
68.00 Speech Pathology	8,455	(8,455)	0
69.00 Electrocardiology	558,343	(453,803)	104,540
70.00 Electroencephalography			0
71.00 Medical Supplies Charged to Patients	2,650,189	(326,133)	2,324,056
72.00 Implantable Devices Charged to Patients	2,104,889	(1,386,495)	718,394
73.00 Drugs Charged to Patients	4,376,578	243,696	4,620,274
74.00 Renal Dialysis	81,372	(39,996)	41,376
75.00 ASC (Non-Distinct Part)			0
76.97 Cardiac Rehabilitation	23,264	498,671	521,935
77.00			0
78.00			0
79.00			0
80.00			0
81.00			0
82.00			0
83.00			0
84.00			0
85.00			0
86.00			0
87.00			0
88.00 Rural Health Clinic (RHC)			0
88.01 Rural Health Clinic II (RHC)			0
89.00 Federally Qualified Health Center (FQHC)			0
90.00 Clinic			0
90.02 Outpatient Pharmacy			0
91.00 Emergency	365,132	(255,080)	110,052
92.00 Observation Beds			0
93.00 Wound Care			0
93.02			0
93.03			0
93.04			0
93.05			0
TOTAL MEDI-CAL ANCILLARY CHARGES	\$ 30,372,505	\$ (3,044,822)	\$ 27,327,683

(To Contract Sch 5)

Provider Name:

Fiscal Period Ended:

COMMUNITY MEMORIAL HOSPITAL OF SAN BUENAVENTUR/

DECEMBER 31, 2011

TRIAL BALANCE EXPENSES	ALLOC COST 3.09	EMPLOYEE BENEFITS 4.00	ALLOC COST 5.01	ALLOC COST 5.02	ALLOC COST 5.03	ALLOC COST 5.04	ALLOC COST 5.05	ALLOC COST 5.06	ALLOC COST 5.07	ALLOC COST 5.08	ACCUMULATE COST	ADMINIS-TRATIVE & GENERAL 5.00
105.00 Kidney Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
106.00 Heart Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
107.00 Liver Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
108.00 Lung Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
109.00 Pancreas Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
110.00 Intestinal Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
111.00 Islet Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
112.00 Other Organ Acquisition (specify)	0	0	0	0	0	0	0	0	0	0	0	0
113.00 Interest Expense	0	0	0	0	0	0	0	0	0	0	0	0
114.00 Utilization Review-SNF	0	0	0	0	0	0	0	0	0	0	0	0
115.00 Ambulatory Surgical Center (Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
116.00 Hospice	0	0	0	0	0	0	0	0	0	0	0	0
117.00 Other Special Purpose (specify)	0	0	0	0	0	0	0	0	0	0	0	0
190.00 Gift, Flower, Coffee Shop, & Canteen	0	24,616	0	0	0	0	0	0	0	0	150,770	33,648
192.00 Physicians' Private Offices	0	0	0	0	0	0	0	0	0	0	241,868	53,979
193.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
194.00 Community Memorial Properties	0	0	0	0	0	0	0	0	0	0	421,132	93,987
194.01 Fitness Center	0	39,042	0	0	0	0	0	0	0	0	82,783	18,475
194.02 Prostrate / Breast Center	0	114,834	0	0	0	0	0	0	0	0	1,156,141	258,024
194.03 MOB	0	0	0	0	0	0	0	0	0	0	688,571	153,673
194.04 Community Relations	0	49,798	0	0	0	0	0	0	0	0	1,186,294	264,753
TOTAL	<u>0</u>	<u>23,305,299</u>	<u>0</u>	<u>235,924,971</u>	<u>43,046,076</u>							

STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.2

Provider Name:

Fiscal Period Ended:

COMMUNITY MEMORIAL HOSPITAL OF SAN BUENAVENTURA

DECEMBER 31, 2011

TRIAL BALANCE EXPENSES	MAINT & REPAIR 6.00	OPERATION OF PLANT 7.00	LAUNDRY & LINEN 8.00	HOUSEKEEP 9.00	DIETARY 10.00	CAFETERIA 11.00	MAINT OF PERSONNEL 12.00	NURSING ADMIN 13.00	CENTRAL SERVICE & SUPPLY 14.00	PHARMACY 15.00	MEDICAL RECORDS & LIBRARY 16.00	SOCIAL SERVICE 17.00
105.00 Kidney Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
106.00 Heart Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
107.00 Liver Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
108.00 Lung Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
109.00 Pancreas Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
110.00 Intestinal Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
111.00 Islet Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
112.00 Other Organ Acquisition (specify)	0	0	0	0	0	0	0	0	0	0	0	0
113.00 Interest Expense	0	0	0	0	0	0	0	0	0	0	0	0
114.00 Utilization Review-SNF	0	0	0	0	0	0	0	0	0	0	0	0
115.00 Ambulatory Surgical Center (Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
116.00 Hospice	0	0	0	0	0	0	0	0	0	0	0	0
117.00 Other Special Purpose (specify)	0	0	0	0	0	0	0	0	0	0	0	0
190.00 Gift, Flower, Coffee Shop, & Canteen	8,514	14,025	5,060	17,167	0	2,868	0	0	36	0	0	0
192.00 Physicians' Private Offices	0	0	0	0	0	0	0	0	0	0	0	0
193.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
194.00 Community Memorial Properties	0	0	0	0	0	0	0	0	0	0	0	0
194.01 Fitness Center	45,473	0	0	91,685	0	2,621	0	0	638	0	0	0
194.02 Prostrate / Breast Center	41,589	0	0	83,855	0	10,678	0	2,970	4,848	0	0	0
194.03 MOB	0	0	0	0	0	0	0	0	0	0	0	0
194.04 Community Relations	9,173	15,110	0	18,496	0	3,270	0	0	0	0	0	0
	0											
TOTAL	<u>2,779,113</u>	<u>2,797,345</u>	<u>1,058,242</u>	<u>3,972,265</u>	<u>1,496,970</u>	<u>1,669,158</u>	<u>0</u>	<u>3,032,127</u>	<u>744,652</u>	<u>5,217,588</u>	<u>5,560,013</u>	<u>1,617,000</u>

Provider Name:

COMMUNITY MEMORIAL HOSPITAL OF SAN BUENAVENTUR/

Fiscal Period Ended:

DECEMBER 31, 2011

TRIAL BALANCE EXPENSES	OTHER GEN SVC (SPECIFIC) 18.00	NONPHYSICIAN ANESTHETIST 19.00	NURSING SCHOOL 20.00	I & R SVC SAL & BENEFITS 21.00	I&R OTHER PROGRAM COSTS 22.00	PARAMEDICAL EDUCATION PROGRAM 23.00	ALLOC COST 23.01	ALLOC COST 23.02	POST		TOTAL COST 26.00
									SUBTOTAL 24.00	STEP-DOWN ADJUSTMENT 25.00	
105.00 Kidney Acquisition	0	0	0	0	0	0	0	0	0	0	0
106.00 Heart Acquisition	0	0	0	0	0	0	0	0	0	0	0
107.00 Liver Acquisition	0	0	0	0	0	0	0	0	0	0	0
108.00 Lung Acquisition	0	0	0	0	0	0	0	0	0	0	0
109.00 Pancreas Acquisition	0	0	0	0	0	0	0	0	0	0	0
110.00 Intestinal Acquisition	0	0	0	0	0	0	0	0	0	0	0
111.00 Islet Acquisition	0	0	0	0	0	0	0	0	0	0	0
112.00 Other Organ Acquisition (specify)	0	0	0	0	0	0	0	0	0	0	0
113.00 Interest Expense	0	0	0	0	0	0	0	0	0	0	0
114.00 Utilization Review-SNF	0	0	0	0	0	0	0	0	0	0	0
115.00 Ambulatory Surgical Center (Distinct Part)	0	0	0	0	0	0	0	0	0	0	0
116.00 Hospice	0	0	0	0	0	0	0	0	0	0	0
117.00 Other Special Purpose (specify)	0	0	0	0	0	0	0	0	0	0	0
190.00 Gift, Flower, Coffee Shop, & Canteen	0	0	0	0	0	0	0	0	232,088		232,088
192.00 Physicians' Private Offices	0	0	0	0	0	0	0	0	295,847		295,847
193.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0		0
194.00 Community Memorial Properties	0	0	0	0	0	0	0	0	515,119		515,119
194.01 Fitness Center	0	0	0	0	0	0	0	0	241,674		241,674
194.02 Prostrate / Breast Center	0	0	0	0	0	0	0	0	1,558,105		1,558,105
194.03 MOB	0	0	0	0	0	0	0	0	842,244		842,244
194.04 Community Relations	0	0	0	0	0	0	0	0	1,497,096		1,497,096
TOTAL	0	0	0	0	26,483	0	0	0	235,924,971	(26,483)	235,898,488

Provider Name:

COMMUNITY MEMORIAL HOSPITAL OF SAN BUENAVENTURA

Fiscal Period Ended:
DECEMBER 31, 2011

	EMP BENE (GROSS SALARIES)	STAT	STAT	RECON- CILIATION	ADM & GEN (ACCUM COST)	MANT & REPAIRS							
	4.00 (Adj) (Adj)	5.01 (Adj) (Adj)	5.02 (Adj) (Adj)	5.03 (Adj) (Adj)	5.04 (Adj) (Adj)	5.05 (Adj) (Adj)	5.06 (Adj) (Adj)	5.07 (Adj) (Adj)	5.08 (Adj) (Adj)			5.00	6.00 (Adj) (Adj)
105.00 Kidney Acquisition													0
106.00 Heart Acquisition													0
107.00 Liver Acquisition													0
108.00 Lung Acquisition													0
109.00 Pancreas Acquisition													0
110.00 Intestinal Acquisition													0
111.00 Islet Acquisition													0
112.00 Other Organ Acquisition (specify)													0
113.00 Interest Expense													0
114.00 Utilization Review-SNF													0
115.00 Ambulatory Surgical Center (Distinct Part)													0
116.00 Hospice													0
117.00 Other Special Purpose (specify)													0
190.00 Gift, Flower, Coffee Shop, & Canteen	107,325											150,770	866
192.00 Physicians' Private Offices												241,868	
193.00 Nonpaid Workers												0	
194.00 Community Memorial Properties												421,132	
194.01 Fitness Center	170,224											82,783	4,625
194.02 Prostrate / Breast Center	500,674											1,156,141	4,230
194.03 MOB												688,571	
194.04 Community Relations	217,119											1,186,294	933
TOTAL	101,610,907	0	0	0	0	0	0	0	0	0		192,878,896	282,663
COST TO BE ALLOCATED	23,305,299	0	0	0	0	0	0	0	0	0		43,046,075	2,779,113
UNIT COST MULTIPLIER - SCH 8	0.229358	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000		0.223177	9.831894

STATE OF CALIFORNIA

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

SCHEDULE 9.2

Provider Name:

Fiscal Period Ended:

COMMUNITY MEMORIAL HOSPITAL OF SAN BUENAVENTURA

DECEMBER 31, 2011

	OPER PLANT (SQ FT)	LAUNDRY & LINEN (LB LNDRY)	HOUSE-KEEPING (SQ FT)	DIETARY (MEALS SERVED)	CAFETERIA (PAID FTE'S)	MANT OF PERSONNEL	NURSING ADMIN (NURSE HR)	CENT SERV & SUPPLY (CSTD REQUIS)	PHARMACY (COST REQUIS)	MED REC (GROSS CHARGES)	SOC SERV (TIME SPENT)	OTHER SVC (TIME SPENT)
	7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	15.00	16.00	17.00	18.00
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
105.00 Kidney Acquisition												
106.00 Heart Acquisition												
107.00 Liver Acquisition												
108.00 Lung Acquisition												
109.00 Pancreas Acquisition												
110.00 Intestinal Acquisition												
111.00 Islet Acquisition												
112.00 Other Organ Acquisition (specify)												
113.00 Interest Expense												
114.00 Utilization Review-SNF												
115.00 Ambulatory Surgical Center (Distinct Part)												
116.00 Hospice												
117.00 Other Special Purpose (specify)												
190.00 Gift, Flower, Coffee Shop, & Canteen	866	6,998	866		1,903			283				
192.00 Physicians' Private Offices												
193.00 Nonpaid Workers												
194.00 Community Memorial Properties												
194.01 Fitness Center			4,625		1,739			5,019				
194.02 Prostrate / Breast Center			4,230		7,086		1,202	38,133				
194.03 MOB												
194.04 Community Relations	933		933		2,170							
TOTAL	172,729	1,463,689	200,378	130,284	1,107,624	0	1,226,980	5,856,726	100	1,301,858,930	19,192	0
COST TO BE ALLOCATED	2,797,345	1,058,242	3,972,265	1,496,970	1,669,158	0	3,032,127	744,652	5,217,588	5,560,013	1,617,000	0
UNIT COST MULTIPLIER - SCH 8	16.194992	0.722996	19.823856	11.490049	1.506971	0.000000	2.471211	0.127145	52175.878802	0.004271	84.253837	0.000000

Provider Name:

COMMUNITY MEMORIAL HOSPITAL OF SAN BUENAVENTURA

Fiscal Period Ended:

DECEMBER 31, 2011

	NONPHY- SICIAN ANE	NURSING SCHOOL	I&R SVC&SAL	I&R OTHER PROG (ASG TIME)	PARAMEDICAL ED. PROG (ASG TIME)	STAT	STAT
	19.00	20.00	21.00	22.00	23.00	23.01	23.02
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
GENERAL SERVICE COST CENTERS							
1.00	Capital Related Costs-Buildings and Fixtures						
2.00	Capital Related Costs-Movable Equipment						
3.00	Other Capital Related Costs						
3.01							
3.02							
3.03							
3.04							
3.05							
3.06							
3.07							
3.08							
3.09							
4.00	Employee Benefits						
5.01							
5.02							
5.03							
5.04							
5.05							
5.06							
5.07							
5.08							
5.00	Administrative and General						
6.00	Maintenance and Repairs						
7.00	Operation of Plant						
8.00	Laundry and Linen Service						
9.00	Housekeeping						
10.00	Dietary						
11.00	Cafeteria						
12.00	Maintenance of Personnel						
13.00	Nursing Administration						
14.00	Central Services and Supply						
15.00	Pharmacy						
16.00	Medical Records & Library						
17.00	Social Service						
18.00	Other General Service (specify)						
19.00	Nonphysician Anesthetists						
20.00	Nursing School						
21.00	Intern & Res. Service-Salary & Fringes (Approved)						
22.00	Intern & Res. Other Program Costs (Approved)						
23.00	Paramedical Ed. Program (specify)						
23.01							
23.02							
INPATIENT ROUTINE COST CENTERS							
30.00	Adults & Pediatrics (Gen Routine)						
31.00	Intensive Care Unit						
32.00	Coronary Care Unit						
33.00	Burn Intensive Care Unit						
34.00	Surgical Intensive Care Unit						
35.00	Neonatal Intensive Care Unit						
40.00	Subprovider - IPF						
41.00	Subprovider - IRF						
42.00	Subprovider (specify)						
43.00	Nursery						
44.00	Skilled Nursing Facility						
45.00	Nursing Facility						
46.00	Other Long Term Care						
47.00							

Provider Name:

COMMUNITY MEMORIAL HOSPITAL OF SAN BUENAVENTURA

Fiscal Period Ended:

DECEMBER 31, 2011

	NONPHY- SICIAN ANE	NURSING SCHOOL	I&R SVC&SAL	I&R OTHER PROG (ASG TIME)	PARAMEDICAL ED. PROG (ASG TIME)	STAT	STAT
	19.00	20.00	21.00	22.00	23.00	23.01	23.02
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
ANCILLARY COST CENTERS							
50.00	Operating Room						
51.00	Recovery Room						
52.00	Labor Room and Delivery Room						
53.00	Anesthesiology						
54.00	Radiology-Diagnostic						
55.00	Radiology-Therapeutic						
56.00	Radioisotope						
57.00	Computed Tomography (CT) Scan						
58.00	Magnetic Resonance Imaging (MRI)						
59.00	Cardiac Catheterization						
60.00	Laboratory						
61.00	PBP Clinical Laboratory Services-Program Only						
62.00	Whole Blood & Packed Red Blood Cells						
63.00	Blood Storing, Processing, & Transfusion						
64.00	Intravenous Therapy						
65.00	Respiratory Therapy						
66.00	Physical Therapy						
67.00	Occupational Therapy						
68.00	Speech Pathology						
69.00	Electrocardiology						
70.00	Electroencephalography						
71.00	Medical Supplies Charged to Patients						
72.00	Implantable Devices Charged to Patients						
73.00	Drugs Charged to Patients						
74.00	Renal Dialysis						
75.00	ASC (Non-Distinct Part)						
76.97	Cardiac Rehabilitation						
77.00							
78.00							
79.00							
80.00							
81.00							
82.00							
83.00							
84.00							
85.00							
86.00							
87.00							
88.00	Rural Health Clinic (RHC)						
88.01	Rural Health Clinic II (RHC)						
89.00	Federally Qualified Health Center (FQHC)						
90.00	Clinic						
90.02	Outpatient Pharmacy						
91.00	Emergency						
92.00	Observation Beds						
93.00	Wound Care						
93.02							
93.03							
93.04							
93.05							
NONREIMBURSABLE COST CENTERS							
94.00	Home Program Dialysis						
95.00	Ambulance Services						
96.00	Durable Medical Equipment-Rented						
97.00	Durable Medical Equipment-Sold						
98.00	Other Reimbursable (specify)						
99.00	Outpatient Rehabilitation Provider (specify)						
100.00	Intern-Resident Service (not appvd. tchnlg. prgm.)						
101.00	Home Health Agency						

STATE OF CALIFORNIA

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

SCHEDULE 9.3

Provider Name:

Fiscal Period Ended:

COMMUNITY MEMORIAL HOSPITAL OF SAN BUENAVENTURA

DECEMBER 31, 2011

	NONPHY- SICIAN ANE	NURSING SCHOOL	I&R SVC&SAL	I&R OTHER PROG (ASG TIME)	PARAMEDICAL ED. PROG (ASG TIME)	STAT	STAT
	19.00	20.00	21.00	22.00	23.00	23.01	23.02
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
105.00	Kidney Acquisition						
106.00	Heart Acquisition						
107.00	Liver Acquisition						
108.00	Lung Acquisition						
109.00	Pancreas Acquisition						
110.00	Intestinal Acquisition						
111.00	Islet Acquisition						
112.00	Other Organ Acquisition (specify)						
113.00	Interest Expense						
114.00	Utilization Review-SNF						
115.00	Ambulatory Surgical Center (Distinct Part)						
116.00	Hospice						
117.00	Other Special Purpose (specify)						
190.00	Gift, Flower, Coffee Shop, & Canteen						
192.00	Physicians' Private Offices						
193.00	Nonpaid Workers						
194.00	Community Memorial Properties						
194.01	Fitness Center						
194.02	Prostrate / Breast Center						
194.03	MOB						
194.04	Community Relations						
TOTAL	0	0	0	100	0	0	0
COST TO BE ALLOCATED	0	0	0	26,483	0	0	0
UNIT COST MULTIPLIER - SCH 8	0.000000	0.000000	0.000000	264.833552	0.000000	0.000000	0.000000

TRIAL BALANCE OF EXPENSES

Provider Name:
COMMUNITY MEMORIAL HOSPITAL OF SAN BUENAVENTURA

Fiscal Period Ended:
DECEMBER 31, 2011

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	GENERAL SERVICE COST CENTERS			
1.00	Capital Related Costs-Buildings and Fixtures	\$ 999,066	\$ 0	\$ 999,066
2.00	Capital Related Costs-Movable Equipment	240,546	0	240,546
3.00	Other Capital Related Costs		0	0
3.01			0	0
3.02			0	0
3.03			0	0
3.04			0	0
3.05			0	0
3.06			0	0
3.07			0	0
3.08			0	0
3.09			0	0
4.00	Employee Benefits	23,302,305	0	23,302,305
5.01			0	0
5.02			0	0
5.03			0	0
5.04			0	0
5.05			0	0
5.06			0	0
5.07			0	0
5.08			0	0
5.00	Administrative and General	39,748,719	0	39,748,719
6.00	Maintenance and Repairs	1,987,331	0	1,987,331
7.00	Operation of Plant	2,023,340	0	2,023,340
8.00	Laundry and Linen Service	682,244	0	682,244
9.00	Housekeeping	2,787,274	0	2,787,274
10.00	Dietary	882,399	0	882,399
11.00	Cafeteria	939,332	0	939,332
12.00	Maintenance of Personnel		0	0
13.00	Nursing Administration	1,994,831	0	1,994,831
14.00	Central Services and Supply	234,612	0	234,612
15.00	Pharmacy	3,235,424	0	3,235,424
16.00	Medical Records & Library	3,897,842	0	3,897,842
17.00	Social Service	1,055,499	0	1,055,499
18.00	Other General Service (specify)		0	0
19.00	Nonphysician Anesthetists		0	0
20.00	Nursing School		0	0
21.00	Intern & Res. Service-Salary & Fringes (Approved)		0	0
22.00	Intern & Res. Other Program Costs (Approved)	19,311	0	19,311
23.00	Paramedical Ed. Program (specify)		0	0
23.01			0	0
23.02			0	0
	INPATIENT ROUTINE COST CENTERS			
30.00	Adults & Pediatrics (Gen Routine)	19,709,104	0	19,709,104
31.00	Intensive Care Unit	6,751,057	0	6,751,057
32.00	Coronary Care Unit		0	0
33.00	Burn Intensive Care Unit		0	0
34.00	Surgical Intensive Care Unit		0	0
35.00	Neonatal Intensive Care Unit	3,316,249	0	3,316,249
40.00	Subprovider - IPF		0	0
41.00	Subprovider - IRF		0	0
42.00	Subprovider (specify)		0	0
43.00	Nursery	1,676,118	0	1,676,118
44.00	Skilled Nursing Facility		0	0
45.00	Nursing Facility		0	0
46.00	Other Long Term Care		0	0
47.00			0	0

TRIAL BALANCE OF EXPENSES

Provider Name:
COMMUNITY MEMORIAL HOSPITAL OF SAN BUENAVENTURA

Fiscal Period Ended:
DECEMBER 31, 2011

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
50.00	Operating Room	\$ 16,894,921	\$ 0	\$ 16,894,921
51.00	Recovery Room		0	0
52.00	Labor Room and Delivery Room	3,169,616	0	3,169,616
53.00	Anesthesiology		0	0
54.00	Radiology-Diagnostic	5,220,001	0	5,220,001
55.00	Radiology-Therapeutic		0	0
56.00	Radioisotope	556,896	0	556,896
57.00	Computed Tomography (CT) Scan	780,230	0	780,230
58.00	Magnetic Resonance Imaging (MRI)	711,480	0	711,480
59.00	Cardiac Catheterization	3,111,260	0	3,111,260
60.00	Laboratory	8,570,013	0	8,570,013
61.00	PBP Clinical Laboratory Services-Program Only		0	0
62.00	Whole Blood & Packed Red Blood Cells		0	0
63.00	Blood Storing, Processing, & Transfusion	1,874,473	0	1,874,473
64.00	Intravenous Therapy		0	0
65.00	Respiratory Therapy	4,241,824	0	4,241,824
66.00	Physical Therapy	1,875,948	0	1,875,948
67.00	Occupational Therapy	230,976	0	230,976
68.00	Speech Pathology	80,044	0	80,044
69.00	Electrocardiology	962,606	0	962,606
70.00	Electroencephalography		0	0
71.00	Medical Supplies Charged to Patients	15,006,304	0	15,006,304
72.00	Implantable Devices Charged to Patients	16,966,252	0	16,966,252
73.00	Drugs Charged to Patients	10,083,488	0	10,083,488
74.00	Renal Dialysis	904,970	0	904,970
75.00	ASC (Non-Distinct Part)		0	0
76.97	Cardiac Rehabilitation	115,240	0	115,240
77.00			0	0
78.00			0	0
79.00			0	0
80.00			0	0
81.00			0	0
82.00			0	0
83.00			0	0
84.00			0	0
85.00			0	0
86.00			0	0
87.00			0	0
88.00	Rural Health Clinic (RHC)	1,146,456	0	1,146,456
88.01	Rural Health Clinic II (RHC)	2,679,729	0	2,679,729
89.00	Federally Qualified Health Center (FQHC)		0	0
90.00	Clinic	15,304,601	0	15,304,601
90.02	Outpatient Pharmacy	185,627	0	185,627
91.00	Emergency	5,870,434	0	5,870,434
92.00	Observation Beds		0	0
93.00	Wound Care	236,163	0	236,163
93.02			0	0
93.03			0	0
93.04			0	0
93.05			0	0
	SUBTOTAL	\$ 232,262,155	\$ 0	\$ 232,262,155
	NONREIMBURSABLE COST CENTERS			
94.00	Home Program Dialysis		0	0
95.00	Ambulance Services		0	0
96.00	Durable Medical Equipment-Rented		0	0
97.00	Durable Medical Equipment-Sold		0	0

TRIAL BALANCE OF EXPENSES

Provider Name:
COMMUNITY MEMORIAL HOSPITAL OF SAN BUENAVENTURA

Fiscal Period Ended:
DECEMBER 31, 2011

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
98.00	Other Reimbursable (specify)		0	0
99.00	Outpatient Rehabilitation Provider (specify)		0	0
100.00	Intern-Resident Service (not appvd. tchnng. prgm.)		0	0
101.00	Home Health Agency		0	0
105.00	Kidney Acquisition		0	0
106.00	Heart Acquisition		0	0
107.00	Liver Acquisition		0	0
108.00	Lung Acquisition		0	0
109.00	Pancreas Acquisition		0	0
110.00	Intestinal Acquisition		0	0
111.00	Islet Acquisition		0	0
112.00	Other Organ Acquisition (specify)		0	0
113.00	Interest Expense		0	0
114.00	Utilization Review-SNF		0	0
115.00	Ambulatory Surgical Center (Distinct Part)		0	0
116.00	Hospice		0	0
117.00	Other Special Purpose (specify)		0	0
190.00	Gift, Flower, Coffee Shop, & Canteen	123,191	0	123,191
192.00	Physicians' Private Offices	241,868	0	241,868
193.00	Nonpaid Workers		0	0
194.00	Community Memorial Properties	421,132	0	421,132
194.01	Fitness Center	27,916	0	27,916
194.02	Prostrate / Breast Center	1,026,834	0	1,026,834
194.03	MOB	688,571	0	688,571
194.04	Community Relations	1,133,304	0	1,133,304
	SUBTOTAL	\$ 3,662,816	\$ 0	\$ 3,662,816
200	TOTAL	\$ 235,924,971	\$ 0	\$ 235,924,971

(To Schedule 8)

Provider Name:

COMMUNITY MEMORIAL HOSPITAL OF SAN BUENAVENTURA

Fiscal Period Ended:

DECEMBER 31, 2011

AUDIT ADJ AUDIT ADJ

ANCILLARY COST CENTERS

Table with 13 columns (AUDIT ADJ) and rows for Ancillary Cost Centers (50.00 to 93.05). Each row contains a description and 13 empty columns for audit adjustments.

NONREIMBURSABLE COST CENTERS

Table with 13 columns (AUDIT ADJ) and rows for Nonreimbursable Cost Centers (94.00 to 101.00). Each row contains a description and 13 empty columns for audit adjustments.

Provider Name				Fiscal Period				Provider NPI		Adjustments
COMMUNITY MEMORIAL HOSPITAL OF SAN BUENAVENTURA				JANUARY 1, 2011 THROUGH DECEMBER 31, 2011				1215903018		5
Report References										
Adj. No.	Audit Report	Work Sheet	Cost Report				Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line	Col.				
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - CONTRACT										
1	Contract 4	D-1	I	XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics	5,747	(3,276)	2,471
	Contract 4A	D-1	II	XIX	42.00	4	Medi-Cal Days - Nursery	693	1,574	2,267
	Contract 4A	D-1	II	XIX	43.00	4	Medi-Cal Days - Intensive Care Unit	794	(558)	236
	Contract 4A	D-1	II	XIX	47.00	4	Medi-Cal Days - Neonatal Intensive Care Unit	565	(308)	257
2	Contract 6	D-3		XIX	50.00	2	Medi-Cal Ancillary Charges - Operating Room	\$3,665,325	\$270,959	\$3,936,284
	Contract 6	D-3		XIX	52.00	2	Medi-Cal Ancillary Charges - Delivery Room and Labor Room	5,481,006	(368,435)	5,112,571
	Contract 6	D-3		XIX	54.00	2	Medi-Cal Ancillary Charges - Radiology - Diagnostic	979,432	(122,483)	856,949
	Contract 6	D-3		XIX	56.00	2	Medi-Cal Ancillary Charges - Radioisotope	0	133,416	133,416
	Contract 6	D-3		XIX	57.00	2	Medi-Cal Ancillary Charges - CT Scan	668,225	(203,701)	464,524
	Contract 6	D-3		XIX	58.00	2	Medi-Cal Ancillary Charges - Magnetic Resonance Imaging	144,529	(19,594)	124,935
	Contract 6	D-3		XIX	59.00	2	Medi-Cal Ancillary Charges - Cardiac Catheterization	704,955	(245,437)	459,518
	Contract 6	D-3		XIX	60.00	2	Medi-Cal Ancillary Charges - Laboratory	5,307,859	298,862	5,606,721
	Contract 6	D-3		XIX	63.00	2	Medi-Cal Ancillary Charges - Blood Storing, Processing and Transfusion	158,294	(94,658)	63,636
	Contract 6	D-3		XIX	65.00	2	Medi-Cal Ancillary Charges - Respiratory Therapy	2,900,791	(923,007)	1,977,784
	Contract 6	D-3		XIX	66.00	2	Medi-Cal Ancillary Charges - Physical Therapy	101,101	7,471	108,572
	Contract 6	D-3		XIX	67.00	2	Medi-Cal Ancillary Charges - Occupational Therapy	92,766	(50,620)	42,146
	Contract 6	D-3		XIX	68.00	2	Medi-Cal Ancillary Charges - Speech Pathology	8,455	(8,455)	0
	Contract 6	D-3		XIX	69.00	2	Medi-Cal Ancillary Charges - Electrocardiology	558,343	(453,803)	104,540
	Contract 6	D-3		XIX	71.00	2	Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients	2,650,189	(326,133)	2,324,056
	Contract 6	D-3		XIX	72.00	2	Medi-Cal Ancillary Charges - Implantable Devices Charged to Patient	2,104,889	(1,386,495)	718,394
	Contract 6	D-3		XIX	73.00	2	Medi-Cal Ancillary Charges - Drugs Charged to Patients	4,376,578	243,696	4,620,274
	Contract 6	D-3		XIX	74.00	2	Medi-Cal Ancillary Charges - Renal Dialysis	81,372	(39,996)	41,376
	Contract 6	D-3		XIX	76.97	2	Medi-Cal Ancillary Charges - Cardiac Rehabilitation	23,264	498,671	521,935
	Contract 6	D-3		XIX	91.00	2	Medi-Cal Ancillary Charges - Emergency	365,132	(255,080)	110,052
	Contract 6	D-3		XIX	200.00	2	Medi-Cal Ancillary Charges - Total	30,372,505	(3,044,822)	27,327,683

-Continued on next page-

Provider Name			Fiscal Period				Provider NPI		Adjustments	
COMMUNITY MEMORIAL HOSPITAL OF SAN BUENAVENTURA			JANUARY 1, 2011 THROUGH DECEMBER 31, 2011				1215903018		5	
Report References										
Adj. No.	Audit Report	Work Sheet	Cost Report				Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line	Col.				
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - CONTRACT										
-Continued from previous page-										
3	Contract 2	E-3	VII	XIX	8.00	1	Medi-Cal Routine Service Charges	\$15,206,552	(\$559,092)	\$14,647,460
	Contract 2	E-3	VII	XIX	9.00	1	Medi-Cal Ancillary Service Charges	30,372,505	(3,044,822)	27,327,683
4	Contract 3	E-3	VII	XIX	32.00	1	Medi-Cal Deductibles	\$0	\$12,134	\$12,134
	Contract 3	E-3	VII	XIX	33.00	1	Medi-Cal Coinsurance	0	53,271	53,271
<p style="text-align: center;">To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through August 31, 2011 Report Date: September 17, 2012 42 CFR 413.20, 413.24, 413.53, and 433.139 CMS Pub. 15-1, Sections 2304, 2404, and 2408 CCR, Title 22, Section 51541</p>										

Provider Name			Fiscal Period				Provider NPI		Adjustments	
COMMUNITY MEMORIAL HOSPITAL OF SAN BUENAVENTURA			JANUARY 1, 2011 THROUGH DECEMBER 31, 2011				1215903018		5	
Report References										
Adj. No.	Audit Report	Work Sheet	Cost Report			Col.	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line					
<u>ADJUSTMENT TO OTHER MATTERS</u>										
5	Contract 1	Not Reported					Medi-Cal Credit Balances To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1	\$0	\$311	\$311