

**REPORT
ON THE
COST REPORT REVIEW**

**COMMUNITY HOSPITAL OF SAN BERNARDINO
SAN BERNARDINO, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1235290818**

**FISCAL PERIOD ENDED
JUNE 30, 2011**

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

**Section Chief: Julio M. Cueto
Audit Supervisor: Lucia Martinez
Auditor: Daniela Bitá Mocanu**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

April 29, 2013

Scott L. Curtis
Reimbursement Manager
Community Hospital of San Bernardino
1805 Medical Center Drive
San Bernardino, CA 92411

COMMUNITY HOSPITAL OF SAN BERNARDINO
NATIONAL PROVIDER IDENTIFIER (NPI) 1235290818
FISCAL PERIOD ENDED JUNE 30, 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, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the audited combined settlement for the fiscal period due the State in the amount of \$35,428, and the audited costs presented in the Summary of Findings represent a proper determination in accordance with the reimbursement principles of applicable programs.

This audit report includes the:

1. Summary of Findings
2. Computation of Medi Cal Reimbursement Settlement (NONCONTRACT Schedules)
3. Computation of Medi Cal Contract Cost (CONTRACT Schedules)
4. Computation of Distinct Part Nursing Facility Per Diem (DPNF Schedules)
5. Computation of Subacute Per Diem (ADULT SUBACUTE Schedules)
6. Audited Allocation of Home Office Cost
7. Audit Adjustments Schedule

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

Future long-term care prospective rates may be affected by this examination. The extent of the rate changes will be determined by the Department's Fee-For-Service Rates Development Division.

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 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

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.

Scott L. Curtis
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If you have questions regarding this report, you may call the Audits Section—Rancho Cucamonga at (909) 481-3420.

Original Signed By

Julio M. Cueto, Chief
Audits Section—Rancho Cucamonga
Financial Audits Branch

Certified

SUMMARY OF FINDINGS

Provider Name:
COMMUNITY HOSPITAL OF SAN BERNARDINO

Fiscal Period Ended:
JUNE 30, 2011

		SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1) Provider NPI: 1235290818	Reported	\$ 0	
	Net Change	\$ (25,778)	
	Audited Amount Due Provider (State)	\$ (25,778)	
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: 1235290818	Reported		\$ 39,678,160
	Net Change		\$ (9,132,771)
	Audited Cost		\$ 30,545,389
	Audited Amount Due Provider (State)	\$ 0	
5. Distinct Part Nursing Facility (DPNF SCH 1) Provider NPI: 1235290818	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: 1235290818	Reported		\$ 768.25
	Net Change		\$ (82.94)
	Audited Cost Per Day		\$ 685.31
	Audited Amount Due Provider (State)	\$ (9,650)	
8. Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7)		\$ (35,428)	
9. Total Medi-Cal Cost			\$ 30,545,389

SUMMARY OF FINDINGS

Provider Name:
COMMUNITY HOSPITAL OF SAN BERNARDINO

Fiscal Period Ended:
JUNE 30, 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)		\$ (35,428)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
COMMUNITY HOSPITAL OF SAN BERNARDINO

Fiscal Period Ended:
JUNE 30, 2011

Provider NPI:
1235290818

		REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)		\$ 0	\$ 87,549
2. Excess Reasonable Cost Over Charges (Schedule 2)		\$ 0	\$ 0
3. Medi-Cal Inpatient Hospital Based Physician Services		\$ 0	N/A
4.	\$	\$ 0	0
5. TOTAL COST-Reimbursable to Provider (Lines 1 through 4)		\$ 0	\$ 87,549
6. Interim Payments (Adj 38)		\$ 0	\$ (113,327)
7. Balance Due Provider (State)		\$ 0	\$ (25,778)
8. Duplicate Payments (Adj)		\$ 0	\$ 0
9.	\$	\$ 0	0
10.	\$	0	0
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)		\$ 0	\$ (25,778)

(To Summary of Findings)

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

Provider Name:
COMMUNITY HOSPITAL OF SAN BERNARDINO

Fiscal Period Ended:
JUNE 30, 2011

Provider NPI:
1235290818

REPORTED	AUDITED
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REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3)	\$ <u>0</u>	\$ <u>87,549</u>
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CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj 37)	\$ <u>0</u>	\$ <u>51,986</u>
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3. Inpatient Ancillary Service Charges (Adj 37)	\$ <u>0</u>	\$ <u>302,133</u>
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4. Total Charges - Medi-Cal Inpatient Services	\$ <u>0</u>	\$ <u>354,119</u>
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5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ <u>0</u>	\$ <u>266,570</u>
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6. Excess of Reasonable Cost Over Customary Charges (Line 1 minus Line 4)	\$ <u>0</u>	\$ <u>0</u>
	(To Schedule 1)	

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

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
COMMUNITY HOSPITAL OF SAN BERNARDINOFiscal Period Ended:
JUNE 30, 2011Provider NPI:
1235290818

GENERAL SERVICE UNIT NET OF SWING-BED COSTS

INPATIENT DAYS

	REPORTED	AUDITED
1. Total Inpatient Days (include private & swing-bed) (Adj)	45,621	45,621
2. Inpatient Days (include private, exclude swing-bed)	45,621	45,621
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj)	45,621	45,621
5. Medicare NF Swing-Bed Days through Dec 31 (Adj)	0	0
6. Medicare NF Swing-Bed Days after Dec 31 (Adj)	0	0
7. Medi-Cal NF Swing-Bed Days through July 31 (Adj)	0	0
8. Medi-Cal NF Swing-Bed Days after July 31 (Adj)	0	0
9. Medi-Cal Days (excluding swing-bed) (Adj)	0	0

SWING-BED ADJUSTMENT

17. Medicare NF Swing-Bed Rates through Dec 31 (Adj)	\$ 0.00	\$ 0.00
18. Medicare NF Swing-Bed Rates after Dec 31 (Adj)	\$ 0.00	\$ 0.00
19. Medi-Cal NF Swing-Bed Rates through July 31 (Adj)	\$ 0.00	\$ 0.00
20. Medi-Cal NF Swing-Bed Rates after July 31 (Adj)	\$ 0.00	\$ 0.00
21. Total Routine Serv Cost (Sch 8, Line 30, Col 27)	\$ 45,249,485	\$ 44,488,085
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)	\$ 45,249,485	\$ 44,488,085

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 79,948,153	\$ 79,948,153
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 79,948,153	\$ 79,948,153
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 ÷ L 28)	\$ 0.565985	\$ 0.556462
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)	\$ 1,752.44	\$ 1,752.44
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)	\$ 45,249,485	\$ 44,488,085

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 ÷ L 2)	\$ 991.86	\$ 975.17
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 0	\$ 0
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 0	\$ 51,987
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 0	\$ 51,987

(To Schedule 3)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
COMMUNITY HOSPITAL OF SAN BERNARDINO

Fiscal Period Ended:
JUNE 30, 2011

Provider NPI:
1235290818

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 43, Col 26)	\$ 4,030,910	\$ 4,909,141
2. Total Inpatient Days (Adj 33)	4,362	4,828
3. Average Per Diem Cost	\$ 924.10	\$ 1,016.81
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 31, Col 26)	\$ 8,017,910	\$ 7,861,258
7. Total Inpatient Days (Adj)	4,094	4,094
8. Average Per Diem Cost	\$ 1,958.45	\$ 1,920.19
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 32, Col 26)	\$ 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 35, Col 26)	\$ 4,099,698	\$ 2,986,717
17. Total Inpatient Days (Adj 33)	2,291	1,825
18. Average Per Diem Cost	\$ 1,789.48	\$ 1,636.56
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 26)	\$ 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 33, Col 26)	\$ 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
ADMINISTRATIVE DAYS		
31. Per Diem Rate (Adj 35)	\$ 0.00	\$ 175.63
32. Medi-Cal Inpatient Days (Adj 35)	0	30
33. Cost Applicable to Medi-Cal	\$ 0	\$ 5,269
ADMINISTRATIVE DAYS		
34. Per Diem Rate (Adj 35)	\$ 0.00	\$ 351.26
35. Medi-Cal Inpatient Days (Adj 35)	0	133
36. Cost Applicable to Medi-Cal	\$ 0	\$ 46,718
37. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,30,33,36)	\$ 0	\$ 51,987

(To Schedule 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
COMMUNITY HOSPITAL OF SAN BERNARDINOFiscal Period Ended:
JUNE 30, 2011Provider NPI:
1235290818

SPECIAL CARE UNITS	REPORTED	AUDITED
1. Total Inpatient Routine Cost (Sch 8, Line ____, Col 26)	\$ 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 26)	\$ 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 26)	\$ 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 26)	\$ 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 26)	\$ 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 26)	\$ 0	\$ 0
27. Total Inpatient Days (Adj)	0	0
28. Average Per Diem Cost	\$ 0.00	\$ 0.00
29. Medi-Cal Inpatient Days (Adj)	0	0
30. Cost Applicable to Medi-Cal	\$ 0	\$ 0
31. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,30)	\$ 0	\$ 0

(To Schedule 4)

SCHEDULE OF MEDI-CAL ANCILLARY COSTS

Provider Name:
COMMUNITY HOSPITAL OF SAN BERNARDINO

Fiscal Period Ended:
JUNE 30, 2011

Provider NPI:
1235290818

ANCILLARY COST CENTERS		TOTAL ANCILLARY COST *	TOTAL ANCILLARY CHARGES (Adj 34)	RATIO COST TO CHARGES	MEDI-CAL CHARGES (From Schedule 6)	MEDI-CAL COST
50.00	Operating Room	\$ 5,445,146	\$ 28,434,164	0.191500	\$ 0	\$ 0
51.00	Recovery Room	0	0	0.000000	0	0
52.00	Delivery Room and Labor Room	5,801,217	18,292,939	0.317129	0	0
53.00	Anesthesiology	0	0	0.000000	0	0
54.00	Radiology-Diagnostic	5,799,406	21,611,046	0.268354	4,431	1,189
55.00	Radiology-Therapeutic	0	0	0.000000	0	0
56.00	Radioisotope	616,157	4,495,747	0.137053	3,153	432
57.00	Computed Tomography (CT) Scan	490,263	26,027,463	0.018836	0	0
58.00	Magnetic Resonance Imaging (MRI)	460,729	1,929,286	0.238808	0	0
59.00	Cardiac Catheterization	267,829	2,846,480	0.094091	0	0
60.00	Laboratory	8,899,110	60,203,047	0.147818	50,637	7,485
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, & Trans.	866,968	941,976	0.920372	0	0
64.00	Intravenous Therapy	0	0	0.000000	0	0
65.00	Respiratory Therapy	6,455,926	107,962,685	0.059798	0	0
66.00	Physical Therapy	321,210	1,585,669	0.202571	34,589	7,007
67.00	Occupational Therapy	56,753	413,503	0.137248	17,782	2,441
68.00	Speech Pathology	248,515	691,340	0.359469	0	0
69.00	Electrocardiology	1,693,950	12,123,578	0.139724	0	0
70.00	Electroencephalography	74,677	607,359	0.122953	0	0
71.00	Medical Supplies Charged to Patients	6,904,768	13,705,526	0.503794	0	0
72.00	Implantable Devices Charged to Patients	767,477	1,545,832	0.496481	0	0
73.00	Drugs Charged to Patients	10,857,149	122,269,274	0.088797	191,541	17,008
74.00	Renal Dialysis	860,619	5,622,636	0.153063	0	0
75.00	ASC (Non-Distinct Part)	2,150,763	2,680,185	0.802468	0	0
76.01	Psychiatric Day Care	2,095,067	8,032,218	0.260833	0	0
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
87.01		0	0	0.000000	0	0
88.00	Rural Health Clinic (RHC)	0	0	0.000000	0	0
89.00	Federally Qualified Health Center (FQHC)	0	0	0.000000	0	0
90.00	Clinic	0	0	0.000000	0	0
91.00	Emergency	8,964,629	63,428,425	0.141335	0	0
92.00	Observation Beds	0	0	0.000000	0	0
93.00	Other Outpatient Services (Specify)	0	0	0.000000	0	0
98.00	Other Reimbursable (specify)	0	0	0.000000	0	0
99.00	Outpatient Rehabilitation Provider (specify)	0	0	0.000000	0	0
100.00	Intern-Resident Service (not appvd. tchnng. prgm.)	0	0	0.000000	0	0
101.00	Home Health Agency	2,962,515	2,703,218	1.095922	0	0
		0	0	0.000000	0	0
	TOTAL	\$ 73,060,845	\$ 508,153,596		\$ 302,133	\$ 35,562

(To Schedule 3)

* From Schedule 8, Column 26

ADJUSTMENTS TO MEDI-CAL CHARGES

Provider Name:
COMMUNITY HOSPITAL OF SAN BERNARDINOFiscal Period Ended:
JUNE 30, 2011Provider NPI:
1235290818

ANCILLARY CHARGES		REPORTED	ADJUSTMENTS (Adj 36)	AUDITED
50.00	Operating Room	\$	\$	\$ 0
51.00	Recovery Room			0
52.00	Delivery Room and Labor Room			0
53.00	Anesthesiology			0
54.00	Radiology-Diagnostic	0	4,431	4,431
55.00	Radiology-Therapeutic			0
56.00	Radioisotope	0	3,153	3,153
57.00	Computed Tomography (CT) Scan			0
58.00	Magnetic Resonance Imaging (MRI)			0
59.00	Cardiac Catheterization			0
60.00	Laboratory	0	50,637	50,637
61.00	PBP Clinical Laboratory Services-Program Only			0
62.00	Whole Blood & Packed Red Blood Cells			0
63.00	Blood Storing, Processing, & Trans.			0
64.00	Intravenous Therapy			0
65.00	Respiratory Therapy			0
66.00	Physical Therapy	0	34,589	34,589
67.00	Occupational Therapy	0	17,782	17,782
68.00	Speech Pathology			0
69.00	Electrocardiology			0
70.00	Electroencephalography			0
71.00	Medical Supplies Charged to Patients			0
72.00	Implantable Devices Charged to Patients			0
73.00	Drugs Charged to Patients	0	191,541	191,541
74.00	Renal Dialysis			0
75.00	ASC (Non-Distinct Part)			0
76.01	Psychiatric Day Care			0
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
87.01				0
88.00	Rural Health Clinic (RHC)			0
89.00	Federally Qualified Health Center (FQHC)			0
90.00	Clinic			0
91.00	Emergency			0
92.00	Observation Beds			0
93.00	Other Outpatient Services (Specify)			0
98.00	Other Reimbursable (specify)			0
99.00	Outpatient Rehabilitation Provider (specify)			0
100.00	Intern-Resident Service (not appvd. tchnng. prgm.)			0
101.00	Home Health Agency			0
				0
TOTAL MEDI-CAL ANCILLARY CHARGES		\$ 0	\$ 302,133	\$ 302,133

(To Schedule 5)

COMPUTATION OF MEDI-CAL CONTRACT COST

Provider Name:
COMMUNITY HOSPITAL OF SAN BERNARDINO

Fiscal Period Ended:
JUNE 30, 2011

Provider NPI:
1235290818

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Contract Sch 3)	\$ <u>39,678,160</u>	\$ <u>30,545,389</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>39,678,160</u>	\$ <u>30,545,389</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>39,678,160</u></u>	\$ <u><u>30,545,389</u></u>
	(To Summary of Findings)	
9. Medi-Cal Overpayments (Adj)	\$ <u>0</u>	\$ <u>0</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><u>0</u></u>	\$ <u><u>0</u></u>
	(To Summary of Findings)	

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

Provider Name:
COMMUNITY HOSPITAL OF SAN BERNARDINO

Fiscal Period Ended:
JUNE 30, 2011

Provider NPI:
1235290818

REPORTED

AUDITED

REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Contract Sch 3)	\$ <u>39,678,160</u>	\$ <u>30,845,895</u>
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CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj 41)	\$ <u>0</u>	\$ <u>46,475,630</u>
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3. Inpatient Ancillary Service Charges (Adj 41)	\$ <u>91,114,063</u>	\$ <u>89,147,824</u>
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4. Total Charges - Medi-Cal Inpatient Services	\$ <u>91,114,063</u>	\$ <u>135,623,454</u>
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5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ <u>51,435,903</u>	\$ <u>104,777,559</u>
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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 HOSPITAL OF SAN BERNARDINO

Fiscal Period Ended:
JUNE 30, 2011

Provider NPI:
1235290818

GENERAL SERVICE UNIT NET OF SWING-BEDS COSTS

REPORTED	AUDITED
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INPATIENT DAYS

1. Total Inpatient Days (include private & swing-bed) (Adj)	45,621	45,621
2. Inpatient Days (include private, exclude swing-bed)	45,621	45,621
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj)	45,621	45,621
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 39)	18,448	9,677

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)	\$ 45,249,485	\$ 44,488,085
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)	\$ 45,249,485	\$ 44,488,085

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges) (Adj)	\$ 79,948,153	\$ 79,948,153
29. Private Room Charges (excluding swing-bed charges) (Adj)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges) (Adj)	\$ 79,948,153	\$ 79,948,153
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 ÷ L 28)	\$ 0.565985	\$ 0.556462
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)	\$ 1,752.44	\$ 1,752.44
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)	\$ 45,249,485	\$ 44,488,085

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 ÷ L 2)	\$ 991.86	\$ 975.17
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 18,297,833	\$ 9,436,720
40. Cost Applicable to Medi-Cal (Contract Sch 4A)	\$ 7,041,217	\$ 8,505,855
41. Cost Applicable to Medi-Cal (Contract Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39, 40 & 41)	\$ 25,339,050	\$ 17,942,575

(To Contract Sch 3)

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

Provider Name:
COMMUNITY HOSPITAL OF SAN BERNARDINO

Fiscal Period Ended:
JUNE 30, 2011

Provider NPI:
1235290818

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 43, Col 26)	\$ 4,030,910	\$ 4,909,141
2. Total Inpatient Days (Adj 33)	4,362	4,828
3. Average Per Diem Cost	\$ 924.10	\$ 1,016.81
4. Medi-Cal Inpatient Days (Adj 39)	1,986	1,035
5. Cost Applicable to Medi-Cal	\$ 1,835,263	\$ 1,052,398
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 31, Col 26)	\$ 8,017,910	\$ 7,861,258
7. Total Inpatient Days (Adj)	4,094	4,094
8. Average Per Diem Cost	\$ 1,958.45	\$ 1,920.19
9. Medi-Cal Inpatient Days (Adj 39)	1,686	2,812
10. Cost Applicable to Medi-Cal	\$ 3,301,947	\$ 5,399,574
CORONARY CARE UNIT		
11. Total Inpatient Routine Cost (Sch 8, Line 32, Col 26)	\$ 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 35, Col 26)	\$ 4,099,698	\$ 2,986,717
17. Total Inpatient Days (Adj 33)	2,291	1,825
18. Average Per Diem Cost	\$ 1,789.48	\$ 1,636.56
19. Medi-Cal Inpatient Days (Adj 39)	1,064	1,255
20. Cost Applicable to Medi-Cal	\$ 1,904,007	\$ 2,053,883
SURGICAL INTENSIVE CARE UNIT		
21. Total Inpatient Routine Cost (Sch 8, Line 34, Col 26)	\$ 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 33, Col 26)	\$ 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)	\$ 7,041,217	\$ 8,505,855

(To Contract Sch 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
COMMUNITY HOSPITAL OF SAN BERNARDINO

Fiscal Period Ended:
JUNE 30, 2011

Provider NPI:
1235290818

SPECIAL CARE UNITS	REPORTED	AUDITED
1. Total Inpatient Routine Cost (Sch 8, Line ____, Col 26)	\$ 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 26)	\$ 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 26)	\$ 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 26)	\$ 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 26)	\$ 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 26)	\$ 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)

SCHEDULE OF MEDI-CAL ANCILLARY COSTS

Provider Name:
COMMUNITY HOSPITAL OF SAN BERNARDINO

Fiscal Period Ended:
JUNE 30, 2011

Provider NPI:
1235290818

		TOTAL ANCILLARY COST*	TOTAL ANCILLARY CHARGES (Adj 34)	RATIO COST TO CHARGES	MEDI-CAL CHARGES (Contract Sch 6)	MEDI-CAL COST
ANCILLARY COST CENTERS						
50.00	Operating Room	\$ 5,445,146	\$ 28,434,164	0.191500	\$ 7,893,825	\$ 1,511,668
51.00	Recovery Room	0	0	0.000000	0	0
52.00	Delivery Room and Labor Room	5,801,217	18,292,939	0.317129	2,962,878	939,614
53.00	Anesthesiology	0	0	0.000000	0	0
54.00	Radiology-Diagnostic	5,799,406	21,611,046	0.268354	2,767,155	742,576
55.00	Radiology-Therapeutic	0	0	0.000000	0	0
56.00	Radioisotope	616,157	4,495,747	0.137053	1,045,973	143,354
57.00	Computed Tomography (CT) Scan	490,263	26,027,463	0.018836	2,685,817	50,591
58.00	Magnetic Resonance Imaging (MRI)	460,729	1,929,286	0.238808	364,400	87,022
59.00	Cardiac Catheterization	267,829	2,846,480	0.094091	256,751	24,158
60.00	Laboratory	8,899,110	60,203,047	0.147818	13,424,873	1,984,442
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, & Trans.	866,968	941,976	0.920372	558,416	513,950
64.00	Intravenous Therapy	0	0	0.000000	0	0
65.00	Respiratory Therapy	6,455,926	107,962,685	0.059798	11,610,800	694,300
66.00	Physical Therapy	321,210	1,585,669	0.202571	579,002	117,289
67.00	Occupational Therapy	56,753	413,503	0.137248	142,229	19,521
68.00	Speech Pathology	248,515	691,340	0.359469	278,406	100,078
69.00	Electrocardiology	1,693,950	12,123,578	0.139724	2,449,831	342,299
70.00	Electroencephalography	74,677	607,359	0.122953	109,773	13,497
71.00	Medical Supplies Charged to Patients	6,904,768	13,705,526	0.503794	3,861,402	1,945,353
72.00	Implantable Devices Charged to Patients	767,477	1,545,832	0.496481	0	0
73.00	Drugs Charged to Patients	10,857,149	122,269,274	0.088797	33,224,596	2,950,246
74.00	Renal Dialysis	860,619	5,622,636	0.153063	2,246,025	343,784
75.00	ASC (Non-Distinct Part)	2,150,763	2,680,185	0.802468	0	0
76.01	Psychiatric Day Care	2,095,067	8,032,218	0.260833	0	0
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
87.01		0	0	0.000000	0	0
88.00	Rural Health Clinic (RHC)	0	0	0.000000	0	0
89.00	Federally Qualified Health Center (FQHC)	0	0	0.000000	0	0
90.00	Clinic	0	0	0.000000	0	0
91.00	Emergency	8,964,629	63,428,425	0.141335	2,685,672	379,578
92.00	Observation Beds	0	0	0.000000	0	0
93.00	Other Outpatient Services (Specify)	0	0	0.000000	0	0
98.00	Other Reimbursable (specify)	0	0	0.000000	0	0
99.00	Outpatient Rehabilitation Provider (specify)	0	0	0.000000	0	0
100.00	Intern-Resident Service (not appvd. tchnng. prgm.)	0	0	0.000000	0	0
101.00	Home Health Agency	2,962,515	2,703,218	1.095922	0	0
	TOTAL	\$ 73,060,845	\$ 508,153,596		\$ 89,147,824	\$ 12,903,320

(To Contract Sch 3)

* From Schedule 8, Column 26

ADJUSTMENTS TO MEDI-CAL CHARGES

Provider Name:
COMMUNITY HOSPITAL OF SAN BERNARDINO

Fiscal Period Ended:
JUNE 30, 2011

Provider NPI:
1235290818

ANCILLARY CHARGES		REPORTED	ADJUSTMENTS (Adj 40)	AUDITED
50.00	Operating Room	\$ 4,213,705	\$ 3,680,120	\$ 7,893,825
51.00	Recovery Room			0
52.00	Delivery Room and Labor Room	7,230,249	(4,267,371)	2,962,878
53.00	Anesthesiology			0
54.00	Radiology-Diagnostic	2,648,571	118,584	2,767,155
55.00	Radiology-Therapeutic			0
56.00	Radioisotope	965,325	80,648	1,045,973
57.00	Computed Tomography (CT) Scan	2,252,796	433,021	2,685,817
58.00	Magnetic Resonance Imaging (MRI)	336,716	27,684	364,400
59.00	Cardiac Catheterization	461,160	(204,409)	256,751
60.00	Laboratory	12,676,599	748,274	13,424,873
61.00	PBP Clinical Laboratory Services-Program Only			0
62.00	Whole Blood & Packed Red Blood Cells			0
63.00	Blood Storing, Processing, & Trans.	270,354	288,062	558,416
64.00	Intravenous Therapy			0
65.00	Respiratory Therapy	12,824,170	(1,213,370)	11,610,800
66.00	Physical Therapy	612,610	(33,608)	579,002
67.00	Occupational Therapy	174,959	(32,730)	142,229
68.00	Speech Pathology	292,563	(14,157)	278,406
69.00	Electrocardiology	2,366,368	83,463	2,449,831
70.00	Electroencephalography	137,735	(27,962)	109,773
71.00	Medical Supplies Charged to Patients	4,347,301	(485,899)	3,861,402
72.00	Implantable Devices Charged to Patients			0
73.00	Drugs Charged to Patients	32,111,027	1,113,569	33,224,596
74.00	Renal Dialysis	2,198,196	47,829	2,246,025
75.00	ASC (Non-Distinct Part)	473,598	(473,598)	0
76.01	Psychiatric Day Care			0
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
87.01				0
88.00	Rural Health Clinic (RHC)			0
89.00	Federally Qualified Health Center (FQHC)			0
90.00	Clinic			0
91.00	Emergency	4,520,061	(1,834,389)	2,685,672
92.00	Observation Beds			0
93.00	Other Outpatient Services (Specify)			0
98.00	Other Reimbursable (specify)			0
99.00	Outpatient Rehabilitation Provider (specify)			0
100.00	Intern-Resident Service (not appvd. tchnng. prgm.)			0
101.00	Home Health Agency			0
				0
TOTAL MEDI-CAL ANCILLARY CHARGES		\$ 91,114,063	\$ (1,966,239)	\$ 89,147,824

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

Provider Name:
COMMUNITY HOSPITAL OF SAN BERNARDINO

Fiscal Period Ended:
JUNE 30, 2011

Provider NPI:
1235290818

	REPORTED	AUDITED	DIFFERENCE
COMPUTATION OF DISTINCT PART (DP) NURSING FACILITY PER DIEM	See Note (A)	See Note (A)	
1. Distinct Part Ancillary Cost (DPNF Sch 3)	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
2. Distinct Part Routine Cost (DPNF Sch 2)	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
3. Total Distinct Part Facility Cost (Lines 1 & 2)	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
4. Total Distinct Part Patient Days (Adj)	<u>0</u>	<u>0</u>	<u>0</u>
5. Average DP Per Diem Cost (Line 3 ÷ Line 4)	\$ <u><u>0.00</u></u>	\$ <u><u>0.00</u></u>	\$ <u><u>0.00</u></u>
DPNF OVERPAYMENTS AND OVERBILLINGS			
6. Medi-Cal Overpayments (Adj)	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
7. Medi-Cal Credit Balances (Adj)	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
8. MEDI-CAL SETTLEMENT Due Provider (State)	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
	(To Summary of Findings)		
GENERAL INFORMATION			
9. Total Licensed Distinct Part Beds (C/R, W/S S-3)	<u>0</u>	<u>0</u>	<u>0</u>
10. Total Licensed Capacity (All levels) (Adj)	<u>0</u>	<u>0</u>	<u>0</u>
11. Total Medi-Cal DP Patient Days (Adj)	<u>0</u>	<u>0</u>	<u>0</u>
CAPITAL RELATED COST			
12. Direct Capital Related Cost	N/A	\$ <u>0</u>	N/A
13. Indirect Capital Related Cost (DPNF Sch 5)	N/A	\$ <u>0</u>	N/A
14. Total Capital Related Cost (Lines 12 & 13)	N/A	\$ <u><u>0</u></u>	N/A
TOTAL SALARY & BENEFITS			
15. Direct Salary & Benefits Expenses	N/A	\$ <u>0</u>	N/A
16. Allocated Salary & Benefits (DPNF Sch 5)	N/A	\$ <u>0</u>	N/A
17. Total Salary & Benefits Expenses (Lines 15 & 16)	N/A	\$ <u><u>0</u></u>	N/A

(A) DPNF costs are not reported separately from Adult Subacute Care costs, and could not be segregated as DPNF and Subacute patients were served by the same nursing station. Refer to the Subacute schedules for items that are combined for both DPNF and Subacute, such as costs, cost per day, total days and Medi-Cal day.

SUMMARY OF DISTINCT PART FACILITY EXPENSES

Provider Name:
COMMUNITY HOSPITAL OF SAN BERNARDINO

Fiscal Period Ended:
JUNE 30, 2011

Provider NPI:
1235290818

COL.	COST CENTER DIRECT AND ALLOCATED EXPENSE	REPORTED	AUDITED * See Note (A)	DIFFERENCE
0.00	Distinct Part	\$	\$ 0	\$ 0
1.00	Capital Related Costs-Buildings and Fixtures		0	0
1.01	New Capital-Old -Buildings and Fixtures		0	0
2.00	Capital Related Costs-Movable Equipment		0	0
3.00	Other Capital Related Costs		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		0	0
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		0	0
6.00	Maintenance and Repairs		0	0
7.00	Operation of Plant		0	0
8.00	Laundry and Linen Service		0	0
9.00	Housekeeping		0	0
10.00	Dietary		0	0
11.00	Cafeteria		0	0
12.00	Maintenance of Personnel		0	0
13.00	Nursing Administration		0	0
14.00	Central Services and Supply		0	0
15.00	Pharmacy		0	0
16.00	Medical Records & Library		0	0
17.00	Social Service		0	0
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)		0	0
23.00	Paramedical Ed. Program (specify)		0	0
23.01			0	0
23.02			0	0
101.00	TOTAL DIRECT AND ALLOCATED EXPENSES	\$ 0	\$ 0	\$ 0

(To DPNF Sch 1)

* From Schedule 8, line 44 plus line 45.

(A) DPNF costs were not reported separately from Adult Subacute Care Unit, as DPNF, and Subacute patients are served by the same nursing station. Refer to Subacute schedules for items that are combined for both DPNF and Subacute costs, cost per day, Medi-Cal days, e.g.

ALLOCATION OF INDIRECT EXPENSES
DISTINCT PART NURSING FACILITY

Provider Name:
COMMUNITY HOSPITAL OF SAN BERNARDINO

Fiscal Period Ended:
JUNE 30, 2011

Provider NPI:
1235290818

COL.	COST CENTER	AUDITED CAP RELATED * (COL 1)	AUDITED SAL & EMP BENEFITS * (COL 2)
1.00	Capital Related Costs-Buildings and Fixtures	\$ 0	\$ N/A
1.01	New Capital-Old -Buidings and Fixtures	0	N/A
2.00	Capital Related Costs-Movable Equipment	0	N/A
3.00	Other Capital Related Costs	0	N/A
3.02		0	N/A
3.03		0	N/A
3.04		0	N/A
3.05		0	N/A
3.06		0	N/A
3.07		0	N/A
3.08		0	N/A
3.09		0	N/A
4.00	Employee Benefits	0	0
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	0	0
6.00	Maintenance and Repairs	0	0
7.00	Operation of Plant	0	0
8.00	Laundry and Linen Service	0	0
9.00	Housekeeping	0	0
10.00	Dietary	0	0
11.00	Cafeteria	0	0
12.00	Maintenance of Personnel	0	0
13.00	Nursing Administration	0	0
14.00	Central Services and Supply	0	0
15.00	Pharmacy	0	0
16.00	Medical Records & Library	0	0
17.00	Social Service	0	0
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)	0	0
23.00	Paramedical Ed. Program (specify)	0	0
23.01		0	0
23.02		0	0
101	TOTAL ALLOCATED INDIRECT EXPENSES	\$ 0	\$ 0

* These amounts include both Skilled Nursing Facility expenses, (To DPNF SCH 1)
line 44 and Nursing Facility expenses, line 45.

(A) DPNF costs were not reported separately from Adult Subacute Care Unit, as DPNF and Subacute patients are served by the same nursing station. Refer to the Subacute schedules for items that are combined for both DPNF and Subacute costs, cost per day, Medi-Cal days, €

COMPUTATION OF ADULT SUBACUTE PER DIEM

Provider Name:
COMMUNITY HOSPITAL OF SAN BERNARDINO

Fiscal Period Ended:
JUNE 30, 2011

Provider NPI:
1235290818

	REPORTED	AUDITED	DIFFERENCE
COMPUTATION OF SUBACUTE PER DIEM			
1. Adult Subacute Ancillary Cost (Adult Subacute Sch 3)(A)	\$ 6,374,183	\$ 4,740,228	\$ (1,633,955)
2. Adult Subacute Routine Cost (Adult Subacute Sch 2)(A)	\$ 16,977,469	\$ 16,260,281	\$ (717,188)
3. Total Adult Subacute Facility Cost (Lines 1 & 2)(A)	\$ 23,351,652	\$ 21,000,509	\$ (2,351,143)
4. Total Adult Subacute Patient Days (Adj 32)(B)	30,396	30,644	248
5. Average Adult Subacute Per Diem Cost (L3 ÷ L4)	\$ 768.25	\$ 685.31	\$ (82.94)
ADULT SUBACUTE OVERPAYMENT & OVERBILLINGS			
6. Medi-Cal Overpayments (Adj 48)	\$ 0	\$ (9,650)	\$ (9,650)
7. Medi-Cal Credit Balances (Adj)	\$ 0	\$ 0	\$ 0
8. MEDI-CAL SETTLEMENT Due Provider (State)	\$ 0	\$ (9,650)	\$ (9,650)
		(To Summary of Findings)	
GENERAL INFORMATION			
9. Contracted Number of Adult Subacute Beds (Adj 47)	0	88	88
10. Total Licensed Nursing Facility Beds (Adj)	88	88	0
11. Total Licensed Capacity (All levels of care)(Adj 47)	318	343	25
12. Total Medi-Cal Adult Subacute Patient Days (Adj 45)(B)	27,976	29,602	1,626
CAPITAL RELATED COST			
13. Direct Capital Related Cost	N/A	\$ 0	N/A
14. Indirect Capital Related Cost (Adult Subacute Sch 5)(A)	N/A	\$ 607,317	N/A
15. Total Capital Related Cost (Lines 13 & 14)(A)	N/A	\$ 607,317	N/A
TOTAL SALARY & BENEFITS			
16. Direct Salary & Benefits Expenses(A)	N/A	\$ 6,614,824	N/A
17. Alloc Salary & Benefits Expenses (Adult Subacute Sch 5)(A)	N/A	\$ 4,955,136	N/A
18. Total Salary & Benefits Expenses (Lines 16 & 17)(A)	N/A	\$ 11,569,960	N/A
AUDITED ADULT SUBACUTE COST-VENTILATOR AND NONVENTILATOR			
	AUDITED COSTS (Adj 44)	AUDITED TOTAL DAYS (Adj 46)	AUDITED MEDI-CAL DAYS (Adj 45)
19. Ventilator (Equipment Cost Only)	\$ 211,037	15,410	15,206
20. Nonventilator	N/A	15,234	N/A
21. TOTAL	N/A	30,644	N/A

(A) DPNF costs are combined with Adult Subacute cost, as both DPNF and Subacute patients are served by the same nursing station.

(B) Total Audited Adult Subacute days is a combination of DPNF days and Subacute days.

Total Audited Medi-Cal Subacute days is a combination of DPNF days and Subacute days.

SUMMARY OF ADULT SUBACUTE FACILITY EXPENSES

Provider Name:
COMMUNITY HOSPITAL OF SAN BERNARDINO

Fiscal Period Ended:
JUNE 30, 2011

Provider NPI:
1235290818

COL.	COST CENTER DIRECT AND ALLOCATED EXPENSE	REPORTED	AUDITED * (A)	DIFFERENCE
0.00	Adult Subacute	\$ 8,578,474	\$ 8,315,555	\$ (262,919)
1.00	Capital Related Costs-Buildings and Fixtures		0	0
1.01	New Capital-Old -Buildings and Fixtures	206,877	228,554	21,677
2.00	Capital Related Costs-Movable Equipment	109,939	113,941	4,002
3.00	Other Capital Related Costs		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	2,204,536	2,039,382	(165,154)
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	2,310,107	1,856,275	(453,832)
6.00	Maintenance and Repairs	233,722	249,505	15,783
7.00	Operation of Plant	538,347	554,138	15,791
8.00	Laundry and Linen Service	496,326	514,112	17,786
9.00	Housekeeping	215,548	225,662	10,114
10.00	Dietary	1,246,789	1,316,489	69,700
11.00	Cafeteria	82,738	97,107	14,369
12.00	Maintenance of Personnel		0	0
13.00	Nursing Administration	407,830	386,742	(21,088)
14.00	Central Services and Supply		0	0
15.00	Pharmacy		0	0
16.00	Medical Records & Library	346,236	362,818	16,582
17.00	Social Service		0	0
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)		0	0
23.00	Paramedical Ed. Program (specify)		0	0
23.01			0	0
23.02			0	0
101.00	TOTAL DIRECT AND ALLOCATED EXPENSES	\$ 16,977,469	\$ 16,260,281	\$ (717,188)

(To Adult Subacute Sch 1)

* From Schedule 8, Line 46.00

(A) DPNF costs are combined with Adult Subacute costs, both DPNF and Subacute patients care served by the same nursing station.

**ALLOCATION OF INDIRECT EXPENSES
ADULT SUBACUTE**

Provider Name:
COMMUNITY HOSPITAL OF SAN BERNARDINO

Fiscal Period Ended:
JUNE 30, 2011

Provider NPI:
1235290818

COL.	COST CENTER ALLOCATED EXPENSES	AUDITED CAP RELATED (COL 1) (A)	AUDITED SAL & EMP BENEFITS (COL 2) (A)
1.00	Capital Related Costs-Buildings and Fixtures	\$ 0	\$ N/A
1.01	New Capital-Old -Buildings and Fixtures	228,554	N/A
2.00	Capital Related Costs-Movable Equipment	113,941	N/A
3.00	Other Capital Related Costs	0	N/A
3.02		0	N/A
3.03		0	N/A
3.04		0	N/A
3.05		0	N/A
3.06		0	N/A
3.07		0	N/A
3.08		0	N/A
3.09		0	N/A
4.00	Employee Benefits	4,218	2,035,164
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	53,249	1,021,651
6.00	Maintenance and Repairs	42,255	138,472
7.00	Operation of Plant	2,420	188,526
8.00	Laundry and Linen Service	37,223	98,078
9.00	Housekeeping	9,402	199,827
10.00	Dietary	54,705	498,278
11.00	Cafeteria	20,311	145,045
12.00	Maintenance of Personnel	0	0
13.00	Nursing Administration	17,621	365,870
14.00	Central Services and Supply	0	0
15.00	Pharmacy	0	0
16.00	Medical Records & Library	23,417	264,225
17.00	Social Service	0	0
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)	0	0
23.00	Paramedical Ed. Program (specify)	0	0
23.01		0	0
23.02		0	0
101.00	TOTAL ALLOCATED INDIRECT EXPENSES	\$ 607,317	\$ 4,955,136

(To Adult Subacute Sch 1)

(A) DPNF costs are combined with Adult Subacute costs, as both DPNF and Subacute patients are served by the same nursing station.

Provider Name:

Fiscal Period Ended:

COMMUNITY HOSPITAL OF SAN BERNARDINO

JUNE 30, 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
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
190.00 Gift, Flower, Coffee Shop, & Canteen	0	0	0	0	0	0	0	0	0	0	10,556	1,832
191.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
192.00 Physicians' Private Offices	0	0	0	0	0	0	0	0	0	0	72,978	12,663
193.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	384,296	66,685
194.00 Medical Office Building	0	16,910	0	0	0	0	0	0	0	0	1,308,381	227,037
194.01 Vacant Space	0	0	0	0	0	0	0	0	0	0	86,803	15,062
194.02 Advertising/Marketing	0	70,209	0	0	0	0	0	0	0	0	1,082,259	187,799
194.03 Public Education	0	32,075	0	0	0	0	0	0	0	0	149,924	26,016
194.04 Visitors' Meals	0	23,756	0	0	0	0	0	0	0	0	529,866	91,945
194.05 Community Medical Plaza	0	0	0	0	0	0	0	0	0	0	815,047	141,431
194.06 Meals-On-Wheels	0	0	0	0	0	0	0	0	0	0	0	0
194.07 Pulmonary Extended Care	0	0	0	0	0	0	0	0	0	0	0	0
194.08	0	0	0	0	0	0	0	0	0	0	0	0
194.09 Foundation	0	0	0	0	0	0	0	0	0	0	0	0
194.10 Community Medical Plaza	0	0	0	0	0	0	0	0	0	0	0	0
194.11	0	0	0	0	0	0	0	0	0	0	0	0
194.12	0	0	0	0	0	0	0	0	0	0	0	0
194.13	0	0	0	0	0	0	0	0	0	0	0	0
194.14	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	<u>26,454,440</u>	0	0	0	0	0	0	0	0	<u>155,740,731</u>	<u>23,028,866</u>

Provider Name:

Fiscal Period Ended:

COMMUNITY HOSPITAL OF SAN BERNARDINO

JUNE 30, 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
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
190.00 Gift, Flower, Coffee Shop, & Canteen	5,465	12,138	0	4,943	0	0	0	0	0	0	0	0
191.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
192.00 Physicians' Private Offices	79,667	0	0	72,054	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 Medical Office Building	330,519	0	0	298,935	0	805	0	0	0	0	0	0
194.01 Vacant Space	0	0	0	0	0	0	0	0	0	0	0	0
194.02 Advertising/Marketing	1,325	2,943	0	1,199	0	3,343	0	0	0	0	0	0
194.03 Public Education	1,895	4,208	0	1,714	0	1,527	0	6,083	0	0	0	0
194.04 Visitors' Meals	0	0	0	0	0	1,131	0	4,505	0	0	0	0
194.05 Community Medical Plaza	67,959	0	0	61,465	0	0	0	0	0	0	0	0
194.06 Meals-On-Wheels	0	0	0	0	0	0	0	0	0	0	0	0
194.07 Pulmonary Extended Care	0	0	0	0	0	0	0	0	0	0	0	0
194.08	0	0	0	0	0	0	0	0	0	0	0	0
194.09 Foundation	0	0	0	0	0	0	0	0	0	0	0	0
194.10 Community Medical Plaza	0	0	0	0	0	0	0	0	0	0	0	0
194.11	0	0	0	0	0	0	0	0	0	0	0	0
194.12	0	0	0	0	0	0	0	0	0	0	0	0
194.13	0	0	0	0	0	0	0	0	0	0	0	0
194.14	0	0	0	0	0	0	0	0	0	0	0	0
	0											
TOTAL	<u>3,248,335</u>	<u>6,152,467</u>	<u>1,459,794</u>	<u>2,818,061</u>	<u>3,738,100</u>	<u>1,031,423</u>	<u>0</u>	<u>3,654,558</u>	<u>1,006,496</u>	<u>5,312,086</u>	<u>4,117,426</u>	<u>0</u>

Provider Name:

Fiscal Period Ended:

COMMUNITY HOSPITAL OF SAN BERNARDINO

JUNE 30, 2011

TRIAL BALANCE EXPENSES	OTHER GEN	NONPHYSICIAN	NURSING	I & R SVC	I&R OTHER	PARAMEDICAL	ALLOC	ALLOC	SUBTOTAL	POST	TOTAL
	SVC (SPECIFIC) 18.00	ANESTHETIST 19.00	SCHOOL 20.00	SAL & BENEFITS 21.00	PROGRAM COSTS 22.00	EDUCATION PROGRAM 23.00	COST 23.01	COST 23.02	24.00	STEP-DOWN ADJUSTMENT 25.00	COST 26.00
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
190.00 Gift, Flower, Coffee Shop, & Canteen	0	0	0	0	0	0	0	0	34,934	0	34,934
191.00 Research	0	0	0	0	0	0	0	0	0	0	0
192.00 Physicians' Private Offices	0	0	0	0	0	0	0	0	237,363	0	237,363
193.00 Nonpaid Workers	0	0	0	0	0	0	0	0	450,981	0	450,981
194.00 Medical Office Building	0	0	0	0	0	0	0	0	2,165,677	0	2,165,677
194.01 Vacant Space	0	0	0	0	0	0	0	0	101,865	0	101,865
194.02 Advertising/Marketing	0	0	0	0	0	0	0	0	1,278,869	0	1,278,869
194.03 Public Education	0	0	0	0	0	0	0	0	191,366	0	191,366
194.04 Visitors' Meals	0	0	0	0	0	0	0	0	627,448	0	627,448
194.05 Community Medical Plaza	0	0	0	0	0	0	0	0	1,085,902	0	1,085,902
194.06 Meals-On-Wheels	0	0	0	0	0	0	0	0	0	0	0
194.07 Pulmonary Extended Care	0	0	0	0	0	0	0	0	0	0	0
194.08	0	0	0	0	0	0	0	0	0	0	0
194.09 Foundation	0	0	0	0	0	0	0	0	0	0	0
194.10 Community Medical Plaza	0	0	0	0	0	0	0	0	0	0	0
194.11	0	0	0	0	0	0	0	0	0	0	0
194.12	0	0	0	0	0	0	0	0	0	0	0
194.13	0	0	0	0	0	0	0	0	0	0	0
194.14	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0	0	0	155,740,731	0	155,740,731

STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:
COMMUNITY HOSPITAL OF SAN BERNARDINO

Fiscal Period Ended:
JUNE 30, 2011

	EMP BENE (GROSS SALARIES) 4.00 (Adjs 26,28) (Adj 31)	STAT 5.01	STAT 5.02	STAT 5.03	STAT 5.04	STAT 5.05	STAT 5.06	STAT 5.07	STAT 5.08	RECON- CILIATION	ADM & GEN (ACCUM COST) 5.00	MANT & REPAIRS (SQ FT) 6.00 (Adjs 26,27)
113.00 Interest Expense											0	
114.00 Utilization Review-SNF											0	
190.00 Gift, Flower, Coffee Shop, & Canteen											10,556	499
191.00 Research											0	
192.00 Physicians' Private Offices											72,978	7,274
193.00 Nonpaid Workers											384,296	
194.00 Medical Office Building	54,847										1,308,381	30,178
194.01 Vacant Space											86,803	
194.02 Advertising/Marketing	227,727										1,082,259	121
194.03 Public Education	104,036										149,924	173
194.04 Visitors' Meals	77,055										529,866	
194.05 Community Medical Plaza											815,047	6,205
194.06 Meals-On-Wheels											0	
194.07 Pulmonary Extended Care											0	
194.08											0	
194.09 Foundation											0	
194.10 Community Medical Plaza											0	
194.11											0	
194.12											0	
194.13											0	
194.14											0	
TOTAL	85,806,110	0	0	0	0	0	0	0	0		132,711,865	296,589
COST TO BE ALLOCATED	26,454,440	0	0	0	0	0	0	0	0		23,028,866	3,248,335
UNIT COST MULTIPLIER - SCH 8	0.308305	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000		0.173525	10.952310

Provider Name:
COMMUNITY HOSPITAL OF SAN BERNARDINO

Fiscal Period Ended:
JUNE 30, 2011

	OPER PLANT (SQ FT) (Adjs 26,27)	LAUNDRY & LINEN (PT DAYS) (Adjs 26,28) (Adj 29)	HOUSE-KEEPING (SQ FT) (Adjs 26,27)	DIETARY (PT DAYS) (Adjs 26,28) (Adj 29)	CAFETERIA (GROSS SALARIES) (Adjs 26,28) (Adj 31)	MANT OF PERSONNEL 12.00	NRSNG ADMIN (GROSS SALARIES) (Adjs 26,28) (Adj 31)	CENT SERV & SUPPLY (CSTD REQUIS) 14.00	PHARMACY (COST REQUIS) 15.00	MED REC (GROSS REVENUE) (Adjs 26,28) (Adj 30)	SOC SERV (TIME SPENT) 17.00	OTHER SVC (TIME SPENT) 18.00
GENERAL SERVICE COST CENTERS												
1.00	Capital Related Costs-Buildings and Fixtures											
1.01	New Capital-Old -Buildings and Fixtures											
2.00	Capital Related Costs-Movable Equipment											
3.00	Other Capital Related Costs											
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	5,904	Laundry and Linen Service										
9.00	6,197	Housekeeping										
10.00	6,698	Dietary										
11.00	10,233	Cafeteria										
12.00	Maintenance of Personnel											
13.00	8,293	Nursing Administration										
14.00	3,675	Central Services and Supply										
15.00	3,764	Pharmacy										
16.00	13,810	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	79,832	45,621	79,832	45,621	21,644,232		21,644,232			123,245,823		
31.00	10,191	4,094	10,191	4,094	4,110,132		4,110,132			26,562,412		
32.00	Coronary Care Unit											
33.00	Burn Intensive Care Unit											
34.00	Surgical Intensive Care Unit											
35.00	1,669	1,825	1,669	1,825	1,570,111		1,570,111			7,456,685		
40.00	Subprovider - IPF											
41.00	Subprovider - IRF											
42.00	Subprovider (specify)											
43.00	3,343	4,828	3,343	4,828	2,588,069		2,588,069			14,855,510		
44.00	Skilled Nursing Facility											
45.00	Nursing Facility											
46.00	22,781	30,644	22,781	30,644	6,614,824		6,614,824			65,736,775		
47.00	0	0	0	0	0		0			0		

STATE OF CALIFORNIA

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

SCHEDULE 9.2

Provider Name:
COMMUNITY HOSPITAL OF SAN BERNARDINO

Fiscal Period Ended:
JUNE 30, 2011

	OPER PLANT (SQ FT) 7.00 (Adjs 26,27)	LAUNDRY & LINEN (PT DAYS) 8.00 (Adjs 26,28) (Adj 29)	HOUSE- KEEPING (SQ FT) 9.00 (Adjs 26,27)	DIETARY (PT DAYS) 10.00 (Adjs 26,28) (Adj 29)	CAFETERIA (GROSS SALARIES) 11.00 (Adjs 26,28) (Adj 31)	MANT OF PERSONNEL 12.00	NRSNG ADMIN (GROSS SALARIES) 13.00 (Adjs 26,28) (Adj 31)	CENT SERV & SUPPLY (CSTD REQUIS) 14.00	PHARMACY (COST REQUIS) 15.00	MED REC (GROSS REVENUE) 16.00 (Adjs 26,28) (Adj 30)	SOC SERV (TIME SPENT) 17.00	OTHER SVC (TIME SPENT) 18.00	
113.00	Interest Expense												
114.00	Utilization Review-SNF												
190.00	Gift, Flower, Coffee Shop, & Canteen	499		499									
191.00	Research												
192.00	Physicians' Private Offices			7,274									
193.00	Nonpaid Workers												
194.00	Medical Office Building			30,178	54,847								
194.01	Vacant Space												
194.02	Advertising/Marketing	121		121	227,727								
194.03	Public Education	173		173	104,036		104,036						
194.04	Visitors' Meals				77,055		77,055						
194.05	Community Medical Plaza			6,205									
194.06	Meals-On-Wheels												
194.07	Pulmonary Extended Care												
194.08													
194.09	Foundation												
194.10	Community Medical Plaza												
194.11													
194.12													
194.13													
194.14													
	TOTAL	252,932	87,012	284,488	87,012	70,259,154	0	62,507,508	5,645,091	4,456,308	746,010,799	0	0
	COST TO BE ALLOCATED	6,152,467	1,459,794	2,818,061	3,738,100	1,031,423	0	3,654,558	1,006,496	5,312,086	4,117,426	0	0
	UNIT COST MULTIPLIER - SCH 8	24.324588	16.776925	9.905729	42.960736	0.014680	0.000000	0.058466	0.178296	1.192037	0.005519	0.000000	0.000000

Provider Name:

COMMUNITY HOSPITAL OF SAN BERNARDINO

Fiscal Period Ended:

JUNE 30, 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

GENERAL SERVICE COST CENTERS

- 1.00 Capital Related Costs-Buildings and Fixtures
- 1.01 New Capital-Old -Buildings and Fixtures
- 2.00 Capital Related Costs-Movable Equipment
- 3.00 Other Capital Related Costs
- 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
- 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 Adult Subacute Care Unit
- 47.00 Pediatric Subacute

Provider Name:

COMMUNITY HOSPITAL OF SAN BERNARDINO

Fiscal Period Ended:

JUNE 30, 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

ANCILLARY COST CENTERS

- 50.00 Operating Room
- 51.00 Recovery Room
- 52.00 Delivery Room and Labor 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, & Trans.
- 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)
- 76.01 Psychiatric Day Care
- 77.00
- 78.00
- 79.00
- 80.00
- 81.00
- 82.00
- 83.00
- 84.00
- 85.00
- 86.00
- 87.00
- 87.01
- 88.00 Rural Health Clinic (RHC)
- 89.00 Federally Qualified Health Center (FQHC)
- 90.00 Clinic
- 91.00 Emergency
- 92.00 Observation Beds
- 93.00 Other Outpatient Services (Specify)
- 98.00 Other Reimbursable (specify)
- 99.00 Outpatient Rehabilitation Provider (specify)
- 100.00 Intern-Resident Service (not appvd. tchnng. prgm)
- 101.00 Home Health Agency
- 102.00

NONREIMBURSABLE COST CENTERS

- 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)

TRIAL BALANCE OF EXPENSES

Provider Name:
COMMUNITY HOSPITAL OF SAN BERNARDINO

Fiscal Period Ended:
JUNE 30, 2011

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	GENERAL SERVICE COST CENTERS			
1.00	Capital Related Costs-Buildings and Fixtures	\$ 625,534	\$ 2,161,600	\$ 2,787,134
1.01	New Capital-Old -Buildings and Fixtures	2,393,616	0	2,393,616
2.00	Capital Related Costs-Movable Equipment	1,728,677	(53,243)	1,675,434
3.00	Other Capital Related Costs		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	30,171,621	(3,771,898)	26,399,723
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	25,541,369	(6,155,172)	19,386,197
6.00	Maintenance and Repairs	1,869,710	0	1,869,710
7.00	Operation of Plant	5,019,548	(152,275)	4,867,273
8.00	Laundry and Linen Service	1,040,001	(83,967)	956,034
9.00	Housekeeping	1,604,419	0	1,604,419
10.00	Dietary	2,727,959	(156,000)	2,571,959
11.00	Cafeteria		0	0
12.00	Maintenance of Personnel		0	0
13.00	Nursing Administration	2,182,416	(236,399)	1,946,017
14.00	Central Services and Supply	524,966	0	524,966
15.00	Pharmacy	3,177,447	0	3,177,447
16.00	Medical Records & Library	2,125,569	0	2,125,569
17.00	Social Service		0	0
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)		0	0
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)	22,508,152	(515)	22,507,637
31.00	Intensive Care Unit	4,257,951	0	4,257,951
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	2,335,836	(596,339)	1,739,497
40.00	Subprovider - IPF		0	0
41.00	Subprovider - IRF		0	0
42.00	Subprovider (specify)		0	0
43.00	Nursery	2,120,402	596,339	2,716,741
44.00	Skilled Nursing Facility		0	0
45.00	Nursing Facility		0	0
46.00	Adult Subacute Care Unit	8,578,474	(262,919)	8,315,555
47.00	Pediatric Subacute	4,007,216	(4,007,216)	0

TRIAL BALANCE OF EXPENSES

Provider Name:
COMMUNITY HOSPITAL OF SAN BERNARDINO

Fiscal Period Ended:
JUNE 30, 2011

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
50.00	Operating Room	\$ 2,850,660	\$ 0	\$ 2,850,660
51.00	Recovery Room		0	0
52.00	Delivery Room and Labor Room	3,173,730	0	3,173,730
53.00	Anesthesiology		0	0
54.00	Radiology-Diagnostic	3,081,578	(4,494)	3,077,084
55.00	Radiology-Therapeutic		0	0
56.00	Radioisotope	392,689	0	392,689
57.00	Computed Tomography (CT) Scan	229,285	0	229,285
58.00	Magnetic Resonance Imaging (MRI)	368,713	0	368,713
59.00	Cardiac Catheterization	142,723	0	142,723
60.00	Laboratory	5,753,483	(90,361)	5,663,122
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, & Trans.	724,920	0	724,920
64.00	Intravenous Therapy		0	0
65.00	Respiratory Therapy	4,816,880	(1,164,004)	3,652,876
66.00	Physical Therapy	209,079	(33,424)	175,655
67.00	Occupational Therapy	68,548	(36,446)	32,102
68.00	Speech Pathology	241,797	(52,417)	189,380
69.00	Electrocardiology	1,035,241	0	1,035,241
70.00	Electroencephalography	35,986	0	35,986
71.00	Medical Supplies Charged to Patients	5,303,529	(256,576)	5,046,953
72.00	Implantable Devices Charged to Patients	561,424	0	561,424
73.00	Drugs Charged to Patients	4,509,198	(359,115)	4,150,083
74.00	Renal Dialysis	521,528	0	521,528
75.00	ASC (Non-Distinct Part)	1,179,757	0	1,179,757
76.01	Psychiatric Day Care	873,016	0	873,016
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
87.01			0	0
88.00	Rural Health Clinic (RHC)		0	0
89.00	Federally Qualified Health Center (FQHC)		0	0
90.00	Clinic		0	0
91.00	Emergency	5,086,382	0	5,086,382
92.00	Observation Beds		0	0
93.00	Other Outpatient Services (Specify)		0	0
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	1,748,790	0	1,748,790
102.00			0	0
	SUBTOTAL	\$ 167,449,819	\$ (14,714,841)	\$ 152,734,978
	NONREIMBURSABLE COST CENTERS			
105.00	Kidney Acquisition		0	0
106.00	Heart Acquisition		0	0
107.00	Liver Acquisition		0	0
108.00	Lung Acquisition		0	0

TRIAL BALANCE OF EXPENSES

Provider Name:
COMMUNITY HOSPITAL OF SAN BERNARDINO

Fiscal Period Ended:
JUNE 30, 2011

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
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
190.00	Gift, Flower, Coffee Shop, & Canteen	1,163	0	1,163
191.00	Research		0	0
192.00	Physicians' Private Offices		0	0
193.00	Nonpaid Workers	384,296	0	384,296
194.00	Medical Office Building	988,705	0	988,705
194.01	Vacant Space		0	0
194.02	Advertising/Marketing	1,009,216	1,015	1,010,231
194.03	Public Education	115,248	0	115,248
194.04	Visitors' Meals	506,110	0	506,110
194.05	Community Medical Plaza		0	0
194.06	Meals-On-Wheels		0	0
194.07	Pulmonary Extended Care		0	0
194.08			0	0
194.09	Foundation		0	0
194.10	Community Medical Plaza		0	0
194.11			0	0
194.12			0	0
194.13			0	0
194.14			0	0
	SUBTOTAL	\$ 3,004,738	\$ 1,015	\$ 3,005,753
200	TOTAL	\$ 170,454,557	\$ (14,713,826)	\$ 155,740,731

(To Schedule 8)

Provider Name:
COMMUNITY HOSPITAL OF SAN BERNARDINO

	AUDIT ADJ 15-20	AUDIT ADJ 21	AUDIT ADJ 22	AUDIT ADJ 23	AUDIT ADJ 24	AUDIT ADJ 25	AUDIT ADJ					
GENERAL SERVICE COST CENTER												
1.00 Capital Related Costs-Buildings and Fixtures												
1.01 New Capital-Old -Buildings and Fixtures												
2.00 Capital Related Costs-Movable Equipment												
3.00 Other Capital Related Costs												
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	(203,849)											
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		(236,399)										
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 (Apprc												
22.00 Intern & Res. Other Program Costs (Approvec												
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												
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 Adult Subacute Care Unit			(130,500)	(132,419)								
47.00 Pediatric Subacute					9,699	(4,274,103)						

Provider Name:
COMMUNITY HOSPITAL OF SAN BERNARDINO

	AUDIT ADJ 15-20	AUDIT ADJ 21	AUDIT ADJ 22	AUDIT ADJ 23	AUDIT ADJ 24	AUDIT ADJ 25	AUDIT ADJ					
113.00 Interest Expense												
114.00 Utilization Review-SNF												
190.00 Gift, Flower, Coffee Shop, & Canteen												
191.00 Research												
192.00 Physicians' Private Offices												
193.00 Nonpaid Workers												
194.00 Medical Office Building												
194.01 Vacant Space												
194.02 Advertising/Marketing												
194.03 Public Education												
194.04 Visitors' Meals												
194.05 Community Medical Plaza												
194.06 Meals-On-Wheels												
194.07 Pulmonary Extended Care												
194.08												
194.09 Foundation												
194.10 Community Medical Plaza												
194.11												
194.12												
194.13												
194.14												
200.00 TOTAL	(203,849)	(236,399)	(130,500)	(132,419)	9,699	(4,274,103)	0	0	0	0	0	0

Provider Name							Fiscal Period			Provider NPI		Adjustments
COMMUNITY HOSPITAL OF SAN BERNARDINO							JULY 1, 2010 THROUGH JUNE 30, 2011			1235290818		48
Report References												
Cost Report												
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.	Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
<u>MEMORANDUM ADJUSTMENTS</u>												
1							The Skilled Nursing Facility expenses as reported on the cost report on line 44.00, have been shown on the audit report as Adult Subacute Care Unit on the same line 46.00.					
2							The Other Long Term Care expenses as reported on the cost report on line 46.00, have been shown on the audit report as Pediatric Subacute Care on the same line 47.00.					

Provider Name							Fiscal Period			Provider NPI		Adjustments
COMMUNITY HOSPITAL OF SAN BERNARDINO							JULY 1, 2010 THROUGH JUNE 30, 2011			1235290818		48
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
RECLASSIFICATIONS OF REPORTED COSTS												
3	10A	A			4.00	7	Employee Benefits	\$30,171,621	(\$500)	\$30,171,121 *		
	10A	A			30.00	7	Adults and Pediatrics	22,508,152	(515)	22,507,637		
	10A	A			194.02	7	Advertising/Marketing	1,009,216	1,015	1,010,231		
							To reclassify marketing and advertising costs to a nonreimbursable cost center. 42 CFR 413.5, 413.9, and 413.24 CMS Pub. 15-1, Sections 2136.2, 2328, and 2304					
4	10A	A			35.00	7	Neonatal Intensive Care Unit	\$2,335,836	(\$596,339)	\$1,739,497		
	10A	A			43.00	7	Nursery	2,120,402	596,339	2,716,741		
							To reclassify costs associated with the patient days included in the NICU cost center which exceeded maximum available days. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304					
5	10A	A			46.00	7	Other Long Term Care	\$4,007,216	\$255,218	\$4,262,434 *		
	10A	A			71.00	7	Medical Supplies Charged to Patients	5,303,529	(255,218)	5,048,311 *		
							To reverse the provider's reclassification related to the Pediatric Subacute Care facility. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304					
6	10A	A			46.00	7	Other Long Term Care	* \$4,262,434	\$1,970	\$4,264,404 *		
	10A	A			73.00	7	Drugs Charged to Patients	4,509,198	(1,970)	4,507,228 *		
							To reverse the provider's reclassification related to the Pediatric Subacute Care facility. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304					

*Balance carried forward from prior/to subsequent adjustments

Provider Name		Fiscal Period						Provider NPI		Adjustments
COMMUNITY HOSPITAL OF SAN BERNARDINO		JULY 1, 2010 THROUGH JUNE 30, 2011						1235290818		48
Report References										
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
		Work Sheet	Part	Title	Line	Col.				
ADJUSTMENTS TO REPORTED COSTS										
7	10A	A			2.00	7	Capital Related Costs-Movable Equipment To adjust the projected cost of accretion - asset retirement obligation recorded as an expense not related to patient care. 42 CFR 413.9(c)(3), 413.20, and 413.134 CMS Pub. 15-1, Sections 104.8, 108.2, 2102.3, and 2300	\$1,728,677	(\$53,243)	\$1,675,434
8	10A	A			4.00	7	Employee Benefits To eliminate fringe benefits not related to patient care. 42 CFR 413.9(c)(3) CMS Pub. 15-1, Section 2102.3 and 2144.3	* \$30,171,121	(\$260,713)	\$29,910,408 *
9	10A	A			4.00	7	Employee Benefits	* \$29,910,408	(\$1,878,011)	\$28,032,397 *
	10A	A			5.00	7	Administrative and General	25,541,369	(1,613,134)	23,928,235 *
	10A	A			7.00	7	Operation of Plant	5,019,548	(152,275)	4,867,273
	10A	A			8.00	7	Laundry and Linen Service	1,040,001	(83,967)	956,034
	10A	A			10.00	7	Dietary	2,727,959	(156,000)	2,571,959
	10A	A			54.00	7	Radiology-Diagnostic	3,081,578	(4,494)	3,077,084
	10A	A			60.00	7	Laboratory	5,753,483	(23,856)	5,729,627 *
	10A	A			65.00	7	Respiratory Therapy	4,816,880	(1,164,004)	3,652,876
	10A	A			66.00	7	Physical Therapy	209,079	(33,424)	175,655
	10A	A			67.00	7	Occupational Therapy	68,548	(36,446)	32,102
	10A	A			68.00	7	Speech Pathology	241,797	(52,417)	189,380
	10A	A			71.00	7	Medical Supplies Charged to Patients	* 5,048,311	(1,358)	5,046,953
	10A	A			73.00	7	Drugs Charged to Patients To eliminate Pediatric Subacute Care facility costs which were reported in the Community Hospital of San Bernardino cost report. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	* 4,507,228	(357,145)	4,150,083

Provider Name							Fiscal Period			Provider NPI		Adjustments
COMMUNITY HOSPITAL OF SAN BERNARDINO							JULY 1, 2010 THROUGH JUNE 30, 2011			1235290818		48
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
ADJUSTMENTS TO REPORTED COSTS												
10	10A	A			1.00	7	Capital Related Costs-Buildings and Fixtures	\$625,534	\$2,161,600	\$2,787,134		
	10A	A			4.00	7	Employee Benefits	* 28,032,397	(1,632,674)	26,399,723		
	10A	A			5.00	7	Administrative and General	* 23,928,235	(4,187,593)	19,740,642 *		
	10A	A			60.00	7	Laboratory	* 5,729,627	(66,505)	5,663,122		
							To adjust reported home office costs to agree with the Catholic West Healthcare Home Office Audit Report for fiscal period ended June 30, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304					
	10A	A			5.00	7	Administrative and General	* \$19,740,642				
11							To eliminate the Community Benefits account not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Section 2102.3		(\$104,340)			
12							To eliminate Pediatric Subacute professional fees. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		(10,000)			
13							To eliminate taxi expenses that are not allowed by Medi-Cal program. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3		(24,606)			
14							To eliminate prepaid membership fees recorded as expenses. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		<u>(11,650)</u> (\$150,596)	\$19,590,046 *		

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments	
COMMUNITY HOSPITAL OF SAN BERNARDINO							JULY 1, 2010 THROUGH JUNE 30, 2011			1235290818		48	
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Audit Report	Cost Report											
		Work Sheet	Part	Title	Line	Col.							
ADJUSTMENTS TO REPORTED COSTS													
	10A	A			5.00	7	Administrative and General			*	\$19,590,046		
15							To eliminate contribution/donation costs not related to patient care. 42 CFR 413.9(c)(3) CMS Pub. 15-1, Sections 2102.3 and 2105.7					(\$2,675)	
16							To eliminate penalties and/or fines not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2122.1					(65,000)	
17							To eliminate political contributions/lobby fees not related to patient care. 42 CFR 413.9(c)(3) CMS Pub. 15-1, Sections 2102.2, 2104, and 2139					(61,022)	
18							To eliminate expenses related to the abandoned construction project. 42 CFR 413.9(c)(3), 413.20, and 413.134 CMS Pub. 15-1, Sections 104.8, 108.2, 2102.3, and 2300					(25,000)	
19							To eliminate political contributions/lobby fees not related to patient care. 42 CFR 413.9(c)(3) CMS Pub. 15-1, Sections 2102.2, 2104, and 2139					(42,608)	
20							To eliminate Pediatric Subacute Care facility license fees. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304					<u>(7,544)</u> (\$203,849)	\$19,386,197
21	10A	A			13.00	7	Nursing Administration To adjust Community education and grant expenses not related to patient care and to agree with the general ledger. 42 CFR 413.9(c)(3), 413.20, and 413.24 CMS Pub. 15-1, Sections 2102.3, 2300, and 2304				\$2,182,416	(\$236,399)	\$1,946,017

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments
COMMUNITY HOSPITAL OF SAN BERNARDINO							JULY 1, 2010 THROUGH JUNE 30, 2011			1235290818		48
Report References												
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
		Work Sheet	Part	Title	Line	Col.						
ADJUSTMENTS TO REPORTED COSTS												
	10A	A			44.00	7	Skilled Nursing Facility	\$8,578,474				
22							To eliminate management fees that are related to the Pediatric Subacute Care facility and to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Section 2300 and 2304		(\$130,500)			
23							To eliminate management fees not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Section 2102.3		<u>(132,419)</u> (\$262,919)	\$8,315,555		
	10A	A			46.00	7	Other Long Term Care	* \$4,264,404				
24							To reverse the provider's adjustment related to Pediatric Subacute Care facility. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		\$9,699			
25							To eliminate Pediatric Subacute Care facility's expenses which were reported in the Community Hospital of San Bernardino's cost report. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		<u>(4,274,103)</u> (\$4,264,404)	\$0		

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments
COMMUNITY HOSPITAL OF SAN BERNARDINO							JULY 1, 2010 THROUGH JUNE 30, 2011			1235290818		48
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
ADJUSTMENTS TO REPORTED STATISTICS												
26	9	B-1	45.00	1.01, 2	Nursing Facility	(Square Feet)			25,000	(25,000)	0	
	9	B-1	46.00	4,11,13	Other Long Term Care	(Gross Salaries)			3,535,069	(3,535,069)	0	
	9	B-1	46.00	6,7,9	Other Long Term Care	(Square Feet)			25,000	(25,000)	0	
	9	B-1	46.00	8,10	Other Long Term Care	(Patient Days)			10,369	(10,369)	0	
	9	B-1	46.00	16	Other Long Term Care	(Gross Revenue)			13,773,187	(13,773,187)	0	
	9	B-1	1.01	1.01	Total - Square Feet				263,582	(25,000)	238,582	
	9	B-1	2.00	2	Total - Square Feet				358,208	(25,000)	333,208 *	
	9	B-1	4.00	4	Total - Gross Salaries				90,655,928	(3,535,069)	87,120,859 *	
	9	B-1	6.00	6	Total - Square Feet				321,589	(25,000)	296,589	
	9	B-1	7.00	7	Total - Square Feet				277,932	(25,000)	252,932	
	9	B-1	8.00	8	Total - Patient Days				97,133	(10,369)	86,764 *	
	9	B-1	9.00	9	Total - Square Feet				309,488	(25,000)	284,488	
	9	B-1	10.00	10	Total - Patient Days				97,133	(10,369)	86,764 *	
	9	B-1	11.00	11	Total - Gross Salaries				74,901,951	(3,535,069)	71,366,882 *	
	9	B-1	13.00	13	Total - Gross Salaries				66,055,048	(3,535,069)	62,519,979 *	
	9	B-1	16.00	16	Total - Gross Revenue				802,527,683	(13,773,187)	788,754,496 *	
To eliminate Pediatric Subacute Care statistics to agree with the provider's license. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306												
27	9	B-1	5.00	2	Administrative and General	(Square Feet)			41,953	1,774	43,727	
	9	B-1	68.00	2,6,7,9	Speech Pathology				0	20	20	
	9	B-1	69.00	2,6,7,9	Electrocardiology				480	(20)	460	
	9	B-1	2.00	2	Total - Square Feet			*	333,208	1,774	334,982	
To adjust total square feet statistics to agree with the provider's records. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306												

Provider Name							Fiscal Period			Provider NPI		Adjustments
COMMUNITY HOSPITAL OF SAN BERNARDINO							JULY 1, 2010 THROUGH JUNE 30, 2011			1235290818		48
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
ADJUSTMENTS TO REPORTED STATISTICS												
28	9	B-1			35.00	4,11,13	Neonatal Intensive Care (Gross Salaries)	2,108,380	(538,269)	1,570,111		
	9	B-1			43.00	4,11,13	Nursery	2,049,800	538,269	2,588,069		
	9	B-1			35.00	8,10	Neonatal Intensive Care (Patient Days)	2,291	(466)	1,825		
	9	B-1			43.00	8,10	Nursery	4,362	466	4,828		
	9	B-1			35.00	16	Neonatal Intensive Care (Gross Revenue)	10,013,005	(2,556,320)	7,456,685		
	9	B-1			43.00	16	Nursery	12,299,190	2,556,320	14,855,510		
							To reclassify gross salaries, patient days and gross revenue statistics in conjunction with adjustment 4. 42 CFR 413.24 and 413.50 / CMS Pub. 15-1, Sections 2304 and 2306					
29	9	B-1			44.00	8,10	Skilled Nursing Facility (Patient Days)	30,396	248	30,644		
	9	B-1			8.00	8	Total - Patient Days	* 86,764	248	87,012		
	9	B-1			10.00	10	Total - Patient Days	* 86,764	248	87,012		
							To adjust patient days statistics to agree with the provider's patient census reports. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306					
30	9	B-1			54.00	16	Radiology-Diagnostic (Gross Revenue)	21,632,770	(21,724)	21,611,046		
	9	B-1			57.00	16	Computed Tomography (CT) Scan	26,030,049	(2,585)	26,027,464		
	9	B-1			60.00	16	Laboratory	60,474,883	(271,837)	60,203,046		
	9	B-1			65.00	16	Respiratory Therapy	139,579,214	(31,616,528)	107,962,686		
	9	B-1			66.00	16	Physical Therapy	2,040,387	(454,719)	1,585,668		
	9	B-1			67.00	16	Occupational Therapy	882,567	(469,064)	413,503		
	9	B-1			68.00	16	Speech Pathology	882,713	(191,373)	691,340		
	9	B-1			71.00	16	Medical Supplies Charged to Patients	13,716,361	(10,835)	13,705,526		
	9	B-1			73.00	16	Drugs Charged to Patients	131,974,306	(9,705,032)	122,269,274		
	9	B-1			16.00	16	Total - Gross Revenue	* 788,754,496	(42,743,697)	746,010,799		
							To adjust gross revenue statistics to agree with the provider's records. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306					

Provider Name							Fiscal Period			Provider NPI		Adjustments
COMMUNITY HOSPITAL OF SAN BERNARDINO							JULY 1, 2010 THROUGH JUNE 30, 2011			1235290818		48
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
<u>ADJUSTMENTS TO REPORTED STATISTICS</u>												
31	9	B-1		5.00	4	Administrative and General (Gross Salaries)	9,789,478	(96,988)	9,692,490			
	9	B-1		7.00	4	Operation of Plant	1,251,013	(33,229)	1,217,784			
	9	B-1		8.00	4	Laundry and Linen Service	75,300	(5,029)	70,271			
	9	B-1		10.00	4	Dietary	821,470	(71,775)	749,695			
	9	B-1		60.00	4,11,13	Laboratory	3,321,520	(12,471)	3,309,049			
	9	B-1		65.00	4,11	Respiratory Therapy	4,453,471	(1,009,806)	3,443,665			
	9	B-1		66.00	4,11	Physical Therapy	208,523	(33,246)	175,277			
	9	B-1		67.00	4,11	Occupational Therapy	68,548	(36,446)	32,102			
	9	B-1		68.00	4,11	Speech Pathology	72,697	(15,759)	56,938			
	9	B-1		4.00	4	Total - Gross Salaries	* 87,120,859	(1,314,749)	85,806,110			
	9	B-1		11.00	11	Total - Gross Salaries	* 71,366,882	(1,107,728)	70,259,154			
	9	B-1		13.00	13	Total - Gross Salaries	* 62,519,979	(12,471)	62,507,508			
To eliminate Pediatric Subacute Care gross salaries statistics to agree with the provider's records. 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 NPI		Adjustments
COMMUNITY HOSPITAL OF SAN BERNARDINO							JULY 1, 2010 THROUGH JUNE 30, 2011			1235290818		48
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report												
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.						
ADJUSTMENTS TO REPORTED PATIENT DAYS												
32	Subacute 1	S-3	I		19.00	8	Skilled Nursing Facility - Total To adjust total patient days to agree with the provider's patient census reports. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2205, 2300, and 2304	30,396	248	30,644		
33	Contract 4A, 4A	D-1	II		42.00	2	Nursery - Total	4,362	466	4,828		
	Contract 4A, 4A	D-1	II		47.00	2	Neonatal Intensive Care Unit - Total To reclassify patient days to agree with the hospital's license number of beds. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2300 and 2304	2,291	(466)	1,825		

Provider Name							Fiscal Period		Provider NPI		Adjustments
COMMUNITY HOSPITAL OF SAN BERNARDINO							JULY 1, 2010 THROUGH JUNE 30, 2011		1235290818		48
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Audit Report	Cost Report									
		Work Sheet	Part	Title	Line	Col.					
ADJUSTMENT TO REPORTED TOTAL CHARGES											
34	Contract 5, 5	C	I		54.00	8	Radiology-Diagnostic	\$21,632,770	(\$21,724)	\$21,611,046	
	Contract 5, 5	C	I		57.00	8	Computed Tomography (CT) Scan	26,030,048	(2,585)	26,027,463	
	Contract 5, 5	C	I		60.00	8	Laboratory	60,474,884	(271,837)	60,203,047	
	Contract 5, 5	C	I		65.00	8	Respiratory Therapy	139,579,213	(31,616,528)	107,962,685	
	Contract 5, 5	C	I		66.00	8	Physical Therapy	2,040,388	(454,719)	1,585,669	
	Contract 5, 5	C	I		67.00	8	Occupational Therapy	882,567	(469,064)	413,503	
	Contract 5, 5	C	I		68.00	8	Speech Pathology	882,713	(191,373)	691,340	
	Contract 5, 5	C	I		71.00	8	Medical Supplies Charged to Patients	13,716,361	(10,835)	13,705,526	
	Contract 5, 5	C	I		73.00	8	Drugs Charged to Patients	131,974,306	(9,705,032)	122,269,274	
	Contract 5, 5	C	I		202.00	8	Total Charges	550,897,293	(42,743,697)	508,153,596	
							To eliminate Community Convalescent Center of San Bernardino ancillary charges which were reported on the Community Hospital of San Bernardino cost report. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2204, 2206, 2300, and 2304				

Provider Name							Fiscal Period			Provider NPI		Adjustments
COMMUNITY HOSPITAL OF SAN BERNARDINO							JULY 1, 2010 THROUGH JUNE 30, 2011			1235290818		48
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
<u>ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT</u>												
35	4A	Not Reported					Medi-cal Administrative Days (August 1, 2010 through August 31, 2010)	0	30	30		
	4A	Not Reported					Medi-Cal Administrative Day Rate (August 1, 2010 through August 31, 2010)	\$0.00	\$175.63	\$175.63		
	4A	Not Reported					Medi-cal Administrative Days (September 1, 2010 through April 30, 2011)	0	133	133		
	4A	Not Reported					Medi-cal Administrative Day Rate (September 1, 2010 through April 30, 2011)	\$0.00	\$351.26	\$351.26		
36	6	Not Reported					Medi-Cal Ancillary Charges - Radiology-Diagnostic	\$0	\$4,431	\$4,431		
	6	Not Reported					Medi-Cal Ancillary Charges - Radioisotope	0	3,153	3,153		
	6	Not Reported					Medi-Cal Ancillary Charges - Laboratory	0	50,637	50,637		
	6	Not Reported					Medi-Cal Ancillary Charges - Physical Therapy	0	34,589	34,589		
	6	Not Reported					Medi-Cal Ancillary Charges - Occupational Therapy	0	17,782	17,782		
	6	Not Reported					Medi-Cal Ancillary Charges - Drugs Charged to Patients	0	191,541	191,541		
	6	Not Reported					Medi-Cal Ancillary Charges - Total	0	302,133	302,133		
37	2	Not Reported					Medi-Cal Routine Service Charges	\$0	\$51,986	\$51,986		
	2	Not Reported					Medi-Cal Ancillary Service Charges	0	302,133	302,133		
38	1	Not Reported					Medi-Cal Interim Payments	\$0	\$113,327	\$113,327		
							To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary Payment Data: Service Period: July 1, 2010 through June 30, 2011 Payment Period: July 1, 2010 through September 28, 2012 Report Date: October 2, 2012 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Sections 51173, 51511, 51541, and 51542					

Provider Name							Fiscal Period			Provider NPI		Adjustments
COMMUNITY HOSPITAL OF SAN BERNARDINO							JULY 1, 2010 THROUGH JUNE 30, 2011			1235290818		48
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - CONTRACT												
39	Contract 4	D-1	I	XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics	18,448	(8,771)	9,677		
	Contract 4A	D-1	II	XIX	42.00	4	Medi-Cal Days - Nursery	1,986	(951)	1,035		
	Contract 4A	D-1	II	XIX	43.00	4	Medi-Cal Days - Intensive Care Unit	1,686	1,126	2,812		
	Contract 4A	D-1	II	XIX	47.00	4	Medi-Cal Days - Neonatal Intensive Care Unit	1,064	191	1,255		
40	Contract 6	D-3		XIX	50.00	2	Medi-Cal Ancillary Charges - Operating Room	\$4,213,705	\$3,680,120	\$7,893,825		
	Contract 6	D-3		XIX	52.00	2	Medi-Cal Ancillary Charges - Delivery Room and Labor Room	7,230,249	(4,267,371)	2,962,878		
	Contract 6	D-3		XIX	54.00	2	Medi-Cal Ancillary Charges - Radiology-Diagnostic	2,648,571	118,584	2,767,155		
	Contract 6	D-3		XIX	56.00	2	Medi-Cal Ancillary Charges - Radioisotope	965,325	80,648	1,045,973		
	Contract 6	D-3		XIX	57.00	2	Medi-Cal Ancillary Charges - Computed Tomography (CT) Scan	2,252,796	433,021	2,685,817		
	Contract 6	D-3		XIX	58.00	2	Medi-Cal Ancillary Charges - Magnetic Resonance Imaging (MRI)	336,716	27,684	364,400		
	Contract 6	D-3		XIX	59.00	2	Medi-Cal Ancillary Charges - Cardiac Catheterization	461,160	(204,409)	256,751		
	Contract 6	D-3		XIX	60.00	2	Medi-Cal Ancillary Charges - Laboratory	12,676,599	748,274	13,424,873		
	Contract 6	D-3		XIX	63.00	2	Medi-Cal Ancillary Charges - Blood Storing, Processing, and Trans.	270,354	288,062	558,416		
	Contract 6	D-3		XIX	65.00	2	Medi-Cal Ancillary Charges - Respiratory Therapy	12,824,170	(1,213,370)	11,610,800		
	Contract 6	D-3		XIX	66.00	2	Medi-Cal Ancillary Charges - Physical Therapy	612,610	(33,608)	579,002		
	Contract 6	D-3		XIX	67.00	2	Medi-Cal Ancillary Charges - Occupational Therapy	174,959	(32,730)	142,229		
	Contract 6	D-3		XIX	68.00	2	Medi-Cal Ancillary Charges - Speech Pathology	292,563	(14,157)	278,406		
	Contract 6	D-3		XIX	69.00	2	Medi-Cal Ancillary Charges - Electrocardiology	2,366,368	83,463	2,449,831		
	Contract 6	D-3		XIX	70.00	2	Medi-Cal Ancillary Charges - Electroencephalography	137,735	(27,962)	109,773		
	Contract 6	D-3		XIX	71.00	2	Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients	4,347,301	(485,899)	3,861,402		
	Contract 6	D-3		XIX	73.00	2	Medi-Cal Ancillary Charges - Drugs Charged to Patients	32,111,027	1,113,569	33,224,596		
	Contract 6	D-3		XIX	74.00	2	Medi-Cal Ancillary Charges - Renal Dialysis	2,198,196	47,829	2,246,025		
	Contract 6	D-3		XIX	75.00	2	Medi-Cal Ancillary Charges - ASC (Non-Distinct Part)	473,598	(473,598)	0		
	Contract 6	D-3		XIX	91.00	2	Medi-Cal Ancillary Charges - Emergency	4,520,061	(1,834,389)	2,685,672		
	Contract 6	D-3		XIX	202.00	2	Medi-Cal Ancillary Charges - Total	91,114,063	(1,966,239)	89,147,824		
41	Contract 2	E-3	VII	XIX	8.00	1	Medi-Cal Routine Service Charges	\$0	\$46,475,630	\$46,475,630		
	Contract 2	E-3	VII	XIX	9.00	1	Medi-Cal Ancillary Service Charges	91,114,063	(1,966,239)	89,147,824		

-Continued on next page-

Provider Name							Fiscal Period			Provider NPI		Adjustments
COMMUNITY HOSPITAL OF SAN BERNARDINO							JULY 1, 2010 THROUGH JUNE 30, 2011			1235290818		48
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - CONTRACT												
-Continued from previous page-												
42	Contract 3	E-3	VII	XIX	32.00	1	Medi-Cal Deductibles		\$0	\$39,191	\$39,191	
	Contract 3	E-3	VII	XIX	33.00	1	Medi-Cal Coinsurance		0	261,315	261,315	
To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary Payment Data: Service Period: July 1, 2010 through June 30, 2011 Payment Period: July 1, 2010 through September 28, 2012 Report Date: October 2, 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												

Provider Name							Fiscal Period			Provider NPI		Adjustments
COMMUNITY HOSPITAL OF SAN BERNARDINO							JULY 1, 2010 THROUGH JUNE 30, 2011			1235290818		48
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - SUBACUTE												
43	Subacute 4	D-3		XIX	63.00	2	Subacute Ancillary Charges - Blood Storing, Processing, and Trans.	\$15,783	(\$15,783)	\$0		
	Subacute 4	D-3		XIX	69.00	2	Subacute Ancillary Charges - Electrocardiology	3,883	(3,883)	0		
	Subacute 4	D-3		XIX	70.00	2	Subacute Ancillary Charges - Electroencephalography	1,659	(1,659)	0		
	Subacute 4	D-3		XIX	73.00	2	Subacute Ancillary Charges - Drugs Charged to Patients	16,373,260	(16,373,260)	0		
	Subacute 4	D-3		XIX	75.00	2	Subacute Ancillary Charges - ASC (Non-Distinct Part)	12,762	(12,762)	0		
	Subacute 4	D-3		XIX	202.00	2	Subacute Ancillary Charges - Total	89,626,227	(16,407,347)	73,218,880		
							To eliminate ancillary charges for Adult Subacute services, which are not included in the rate paid by Medi-Cal. 42 CFR 413.20 / CMS Pub. 15-1, Sections 2304 and 2408 CCR, Title 22, Section 51511.5					
44	Subacute 1	Not Reported					Subacute Costs - Ventilator	\$0	\$211,037	\$211,037		
							To reflect Adult Subacute ventilator equipment cost in the audit report. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 Medi-Cal Adult Subacute Contract No. 02-03-70044					
45	Subacute 1	Not Reported					Medi-Cal Subacute Days - Ventilator	0	15,206	15,206		
	Subacute 1	S-3	I	XIX	19.00	7	Medi-Cal Subacute Days - Total	27,976	1,626	29,602		
							To adjust Medi-Cal patient days, and to reflect ventilator Medi-Cal patient days based on the following Fiscal Intermediary Payment Data: Service Period: July 1, 2010 through June 30, 2011 Payment Period: July 1, 2010 through September 28, 2012 Report Date: October 17, 2012 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 51511.5					

Provider Name							Fiscal Period			Provider NPI		Adjustments
COMMUNITY HOSPITAL OF SAN BERNARDINO							JULY 1, 2010 THROUGH JUNE 30, 2011			1235290818		48
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - SUBACUTE												
46	Subacute 1	Not Reported					Total Subacute Days - Ventilator	0	15,410	15,410		
	Subacute 1	Not Reported					Total Subacute Days - Nonventilator	0	15,234	15,234		
	Subacute 1	D-1	I	XIX	1.00	1	Total Subacute Days	30,396	248	30,644		
							To reflect total Adult Subacute patient days and to include total ventilator and nonventilator patient days in the audit report lines 19, 20, and 21.					
							42 CFR 413.20 and 413.24					
							CMS Pub. 15-1, Sections 2300 and 2304					
47	Subacute 1	Not Reported					Contracted Number of Adult Subacute Beds	0	88	88		
	Subacute 1	S-3	I		27.00	1	Total Licensed Capacity (All Levels of Care)	318	25	343		
							To identify Subacute contracted beds on Subacute Schedule 1 and to adjust the number of beds based on the facility license.					
							42 CFR 413.20 and 413.24					
							CMS Pub. 15-1, Sections 2300 and 2304					
							CCR, Title 22, Section 72201					

Provider Name							Fiscal Period			Provider NPI		Adjustments
COMMUNITY HOSPITAL OF SAN BERNARDINO							JULY 1, 2010 THROUGH JUNE 30, 2011			1235290818		48
Report References												
Cost Report												
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.	Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
<u>ADJUSTMENT TO OTHER MATTERS</u>												
48	Subacute 1	Not Reported					Overpayments To recover Medi-Cal overpayments for subacute care services because the Share of Cost was not properly deducted from the amount billed. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1			\$0	\$9,650	\$9,650