

**REPORT
ON THE
COST REPORT REVIEW**

**BARSTOW COMMUNITY HOSPITAL
BARSTOW, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1780655670**

**FISCAL PERIOD ENDED
JANUARY 31, 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: Edward Walker Jr.**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

April 21, 2014

Carrie Howell, CFO
Barstow Community Hospital
555 South Seventh Street
Barstow, CA 92311

BARSTOW COMMUNITY HOSPITAL
NATIONAL PROVIDER IDENTIFIER (NPI) 1780655670
FISCAL PERIOD ENDED JANUARY 31, 2011

We have examined the provider's Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the audited settlement for the fiscal period due the State in the amount of \$599,736 presented in the Summary of Findings represents a proper determination in accordance with the reimbursement principles of applicable programs.

This audit report includes the:

1. Summary of Findings
2. Computation of Medi-Cal Reimbursement Settlement (NONCONTRACT Schedules)
3. 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.

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.

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

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

Original Signed By

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

Certified

cc: Kuziwa Tsigas
Revenue Manager

SUMMARY OF FINDINGS

Provider Name:
BARSTOW COMMUNITY HOSPITAL

Fiscal Period Ended:
JANUARY 31, 2011

	SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1) Provider NPI: 1780655670		
Reported	\$ (287,726)	
Net Change	\$ (312,010)	
Audited Amount Due Provider (State)	\$ (599,736)	
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:		
Reported		\$ 0
Net Change		\$ 0
Audited Cost		\$ 0
Audited Amount Due Provider (State)	\$ 0	
5. Distinct Part Nursing Facility (DPNF SCH 1) Provider NPI:		
Reported		\$ 0.00
Net Change		\$ 0.00
Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)	\$ 0	
6. Distinct Part Nursing Facility (DPNF SCH 1-1) Provider NPI:		
Reported		\$ 0.00
Net Change		\$ 0.00
Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)	\$ 0	
7. Adult Subacute (ADULT SUBACUTE SCH 1) Provider NPI:		
Reported		\$ 0.00
Net Change		\$ 0.00
Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)	\$ 0	
8. Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7)	\$ (599,736)	
9. Total Medi-Cal Cost		\$ 0

SUMMARY OF FINDINGS

Provider Name:
BARSTOW COMMUNITY HOSPITAL

Fiscal Period Ended:
JANUARY 31, 2011

		SETTLEMENT	COST
10. Subacute (SUBACUTE SCH 1-1)	Provider NPI:		
	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)		\$ 0	
11. Rural Health Clinic (RHC SCH 1)	Provider NPI:		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
12. Rural Health Clinic (RHC 95-210 SCH 1)	Provider NPI:		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
13. Rural Health Clinic (RHC 95-210 SCH 1-1)	Provider NPI:		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
14. County Medical Services Program (CMSP SCH 1)	Provider NPI:		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
15. Transitional Care (TC SCH 1)	Provider NPI:		
	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)		\$ 0	
16. Total Other Settlement Due Provider - (Lines 10 through 15)		\$ 0	
17. Total Combined Audited Settlement Due Provider (State/CMSP/RHC) - (Line 8 + Line 16)		\$ (599,736)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
BARSTOW COMMUNITY HOSPITAL

Fiscal Period Ended:
JANUARY 31, 2011

Provider NPI:
1780655670

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ <u>3,363,796</u>	\$ <u>3,254,703</u>
2. Excess Reasonable Cost Over Charges (Schedule 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. TOTAL COST-Reimbursable to Provider (Lines 1 through 4)	\$ <u>3,363,796</u>	\$ <u>3,254,703</u>
6. Interim Payments (Adj 16)	\$ <u>(3,629,766)</u>	\$ <u>(3,800,911)</u>
7. Balance Due Provider (State)	\$ <u>(265,970)</u>	\$ <u>(546,208)</u>
8. Credit Balances (Adj 18)	\$ <u>0</u>	\$ <u>(22,205)</u>
9. Overpayments (Adj 19)	\$ <u>0</u>	\$ <u>(4,996)</u>
10. AB 5 and AB 1183 Reduction (Schedule A)	\$ <u>(21,756)</u>	\$ <u>(26,327)</u>
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ <u><u>(287,726)</u></u>	\$ <u><u>(599,736)</u></u>
	(To Summary of Findings)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT
AB 5 and AB 1183 - SUMMARY OF REDUCTIONSProvider Name:
BARSTOW COMMUNITY HOSPITALFiscal Period Ended:
JANUARY 31, 2011Provider NPI:
1780655670

1. 10% Reduction to Noncontract Services for 07/01/09 Through 01/31/10 (SCHEDULE A-1)	\$ _____
2. Reduction to Noncontract Services for 10/01/08 Through 04/05/09 (SCHEDULE A-2)	_____ 0
3. 10% Reduction to Noncontract Services for 4/06/09 Through 04/12/11 (SCHEDULE A-3)	_____ 0
4. 10% Reduction to HFPAs < 3 Hospitals for 07/01/08 Through 04/12/11 (SCHEDULE A-4)	_____ 0
5. 10% Reduction to Rural Health Hospitals for 07/01/08 Through 10/31/08 (SCHEDULE A-5)	_____ 0
6. 10% Reduction to Rural Health Hospitals for 07/01/09 Through 02/23/10 (SCHEDULE A-6)	_____ 26,327
7. Total Noncontract AB 5 AND AB 1183 Reductions	\$ <u>_____ 26,327</u> (To Schedule 1, Line 10)

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

AB 5 - 10% REDUCTION TO SERVICES FROM JULY 1, 2009 THROUGH FEBRUARY 23, 2010 - SMALL RURAL HOSPITALS

Provider Name:
BARSTOW COMMUNITY HOSPITAL

Fiscal Period Ended:
JANUARY 31, 2011

Provider No.
1780655670

Audited Medi-Cal Cost Per Day

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$ <u>3,338,523</u>
2. Less: Medi-Cal Administrative Day Cost (Schedule 4A, Lines 28 and 31)	<u>0</u>
3. Less: Medi-Cal Administrative Day Ancillary Costs (Schedule A-7)	<u>0</u>
4. Total Medi-Cal Cost of Covered Services Subject to Reductions (Line 1 - Lines 2 and 3)	\$ <u><u>3,338,523</u></u>
5. Total Audited Medi-Cal Days (Schedules 4, 4A and 4B, exclude Administrative Days)	<u><u>1,559.75</u></u>
6. Audited Medi-Cal Cost Per Day (Line 4 / Line 5)	\$ <u><u>2,140.42</u></u>

AB 5 - 10% Cost Reduction For Services From 07/01/09 Through 02/23/10

7. Audited Medi-Cal Days of Service from 07/09/09 Through 02/23/10 (exclude Administrative Days)	<u>123</u>
8. Audited Medi-Cal Cost Per Day For 07/01/09 Through 02/23/10 (Line 6 * Line 7)	\$ <u>263,272</u>
9. AB 5 - 10% Cost Reduction for 07/01/09 Through 02/23/10 (Line 8 * 10%)	\$ <u>26,327</u> (To Schedule A, Line 6)

COMPUTATION OF LESSER OF
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:
BARSTOW COMMUNITY HOSPITALFiscal Period Ended:
JANUARY 31, 2011Provider NPI:
1780655670

	REPORTED	AUDITED
REASONABLE COST OF MEDI-CAL INPATIENT SERVICES		
1. Cost of Covered Services (Schedule 3)	\$ <u>3,442,081</u>	\$ <u>3,338,523</u>
CHARGES FOR MEDI-CAL INPATIENT SERVICES		
2. Inpatient Routine Service Charges (Adj 14)	\$ <u>3,196,268</u>	\$ <u>3,364,691</u>
3. Inpatient Ancillary Service Charges (Adj 14)	\$ <u>16,264,689</u>	\$ <u>16,918,928</u>
4. Total Charges - Medi-Cal Inpatient Services	\$ <u>19,460,957</u>	\$ <u>20,283,619</u>
5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ <u>16,018,876</u>	\$ <u>16,945,096</u>
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 NET COSTS OF COVERED SERVICESProvider Name:
BARSTOW COMMUNITY HOSPITALFiscal Period Ended:
JANUARY 31, 2011Provider NPI:
1780655670

	REPORTED	AUDITED
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ <u>1,635,953</u>	\$ <u>1,614,564</u>
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ <u>1,806,128</u>	\$ <u>1,723,959</u>
3. Medi-Cal Inpatient Hospital Based Physician for Intern and Resident Services (Sch)	\$ <u>0</u>	\$ <u>0</u>
4.	\$ <u>0</u>	\$ <u>0</u>
5.	\$ <u>0</u>	\$ <u>0</u>
6. SUBTOTAL (Sum of Lines 1 through 5)	\$ <u>3,442,081</u>	\$ <u>3,338,523</u>
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	\$ <u>(See Schedule 1)</u>	\$ <u>0</u>
8. SUBTOTAL	\$ <u>3,442,081</u>	\$ <u>3,338,523</u>
	(To Schedule 2)	
9. Coinsurance (Adj 15)	\$ <u>(64,622)</u>	\$ <u>(68,840)</u>
10. Patient and Third Party Liability (Adj 15)	\$ <u>(13,663)</u>	\$ <u>(14,980)</u>
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ <u>3,363,796</u>	\$ <u>3,254,703</u>
	(To Schedule 1)	

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
BARSTOW COMMUNITY HOSPITALFiscal Period Ended:
JANUARY 31, 2011Provider NPI:
1780655670

GENERAL SERVICE UNIT NET OF SWING-BED COSTS

	REPORTED	AUDITED
1. Total Inpatient Days (include private & swing-bed) (Adj 11)	6,525	6,431
2. Inpatient Days (include private, exclude swing-bed)	6,525	6,431
3. Private Room Days (exclude swing-bed private room) (Adj)	7	7
4. Semi-Private Room Days (exclude swing-bed) (Adj 11)	6,518	6,424
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) (Adjs 12,17)	1,107.00	1,198.25

INPATIENT DAYS

1. Total Inpatient Days (include private & swing-bed) (Adj 11)
2. Inpatient Days (include private, exclude swing-bed)
3. Private Room Days (exclude swing-bed private room) (Adj)
4. Semi-Private Room Days (exclude swing-bed) (Adj 11)
5. Medicare NF Swing-Bed Days through Dec 31 (Adj)
6. Medicare NF Swing-Bed Days after Dec 31 (Adj)
7. Medi-Cal NF Swing-Bed Days through July 31 (Adj)
8. Medi-Cal NF Swing-Bed Days after July 31 (Adj)
9. Medi-Cal Days (excluding swing-bed) (Adjs 12,17)

SWING-BED ADJUSTMENT

17. Medicare NF Swing-Bed Rates through Dec 31 (Adj)	\$ 0.00	\$ 0.00
18. Medicare NF Swing-Bed Rates after Dec 31 (Adj)	\$ 0.00	\$ 0.00
19. Medi-Cal NF Swing-Bed Rates through July 31 (Adj)	\$ 0.00	\$ 0.00
20. Medi-Cal NF Swing-Bed Rates after July 31 (Adj)	\$ 0.00	\$ 0.00
21. Total Routine Serv Cost (Sch 8, Line 25, Col 27)	\$ 8,293,015	\$ 7,916,310
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)	\$ 8,293,015	\$ 7,916,310

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 18,096,323	\$ 18,096,323
29. Private Room Charges (excluding swing-bed charges)	\$ 12,479	\$ 12,479
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 18,083,844	\$ 18,083,844
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 0.458271	\$ 0.437454
32. Average Private Room Per Diem Charge (L 29 / L 3)	\$ 1,782.71	\$ 1,782.71
33. Average Semi-Private Room Per Diem Charge (L 30 / L 4)	\$ 2,774.45	\$ 2,815.04
34. Avg Per Diem Prvt Room Charge Differential (L 32 minus L 33)	\$ (991.74)	\$ (1,032.33)
35. Average Per Diem Private Room Cost Differential (L 31 x L 34)	\$ (454.49)	\$ (451.60)
36. Private Room Cost Differential Adjustment (L 35 x L 3)	\$	\$
37. Inpatient Rout Cost Net of Swing-Bed & Prvt Rm (L 27 minus L 36)	\$ 8,293,015	\$ 7,916,310

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 1,270.96	\$ 1,230.96
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 1,406,953	\$ 1,474,998
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 399,175	\$ 248,961
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 1,806,128	\$ 1,723,959

(To Schedule 3)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
BARSTOW COMMUNITY HOSPITALFiscal Period Ended:
JANUARY 31, 2011Provider NPI:
1780655670

	REPORTED	AUDITED
SPECIAL CARE AND/OR NURSERY UNITS		
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 109,175	\$ 100,243
2. Total Inpatient Days (Adj 11)	477	437
3. Average Per Diem Cost	\$ 228.88	\$ 229.39
4. Medi-Cal Inpatient Days (Adj 12,17)	447.00	255.50
5. Cost Applicable to Medi-Cal	\$ 102,309	\$ 58,609
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 2,234,633	\$ 2,158,518
7. Total Inpatient Days (Adj 11)	1,099	1,202
8. Average Per Diem Cost	\$ 2,033.33	\$ 1,795.77
9. Medi-Cal Inpatient Days (Adj 12)	146.00	106.00
10. Cost Applicable to Medi-Cal	\$ 296,866	\$ 190,352
CORONARY CARE UNIT		
11. Total Inpatient Routine Cost (Sch 8, Line 27, Col 27)	\$ 0	\$ 0
12. Total Inpatient Days (Adj)	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Adj)	0	0
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0
NEONATAL INTENSIVE CARE UNIT		
16. Total Inpatient Routine Cost (Sch 8, Line 28, Col 27)	\$ 0	\$ 0
17. Total Inpatient Days (Adj)	0	0
18. Average Per Diem Cost	\$ 0.00	\$ 0.00
19. Medi-Cal Inpatient Days (Adj)	0	0
20. Cost Applicable to Medi-Cal	\$ 0	\$ 0
SURGICAL INTENSIVE CARE UNIT		
21. Total Inpatient Routine Cost (Sch 8, Line 29, Col 27)	\$ 0	\$ 0
22. Total Inpatient Days (Adj)	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Adj)	0	0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
ADMINISTRATIVE DAYS		
26. Per Diem Rate (Adj)	\$ 0.00	\$ 0.00
27. Medi-Cal Inpatient Days (Adj)	0	0
28. Cost Applicable to Medi-Cal	\$ 0	\$ 0
ADMINISTRATIVE DAYS		
29. Per Diem Rate (Adj)	\$ 0.00	\$ 0.00
30. Medi-Cal Inpatient Days (Adj)	0	0
31. Cost Applicable to Medi-Cal	\$ 0	\$ 0
32. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,28,31)	\$ 399,175	\$ 248,961

(To Schedule 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
BARSTOW COMMUNITY HOSPITALFiscal Period Ended:
JANUARY 31, 2011Provider NPI:
1780655670

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

(To Schedule 4)

SCHEDULE OF MEDI-CAL ANCILLARY COSTS

Provider Name:
BARSTOW COMMUNITY HOSPITAL

Fiscal Period Ended:
JANUARY 31, 2011

Provider NPI:
1780655670

		TOTAL ANCILLARY COST *	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST TO CHARGES	MEDI-CAL CHARGES (From Schedule 6)	MEDI-CAL COST
ANCILLARY COST CENTERS						
37.00	Operating Room	\$ 2,327,168	\$ 22,880,122	0.101711	\$ 1,909,071	\$ 194,174
38.00	Recovery Room	125,273	4,981,991	0.025145	333,429	8,384
39.00	Delivery Room and Labor Room	1,004,319	1,484,558	0.676511	619,830	419,322
40.00	Anesthesiology	14,510	3,588,046	0.004044	395,920	1,601
41.00	Radiology - Diagnostic	2,992,521	50,372,707	0.059408	1,499,594	89,087
41.01		0	0	0.000000	0	0
41.02		0	0	0.000000	0	0
42.00	Radiology - Therapeutic	0	0	0.000000	0	0
43.00	Radioisotope	180,397	681,599	0.264668	29,582	7,829
44.00	Laboratory	2,641,325	41,194,799	0.064118	3,911,825	250,818
44.01	Pathological Lab	0	0	0.000000	0	0
46.00	Whole Blood & Packed Red Blood Cells	261,701	1,020,416	0.256465	121,577	31,180
47.00	Blood Storing and Processing	0	0	0.000000	0	0
48.00	Intravenous Therapy	0	0	0.000000	0	0
49.00	Respiratory Therapy	927,270	3,183,973	0.291231	460,640	134,152
50.00	Physical Therapy	126,795	275,732	0.459849	24,446	11,241
51.00	Occupational Therapy	0	0	0.000000	0	0
52.00	Speech Pathology	0	0	0.000000	0	0
53.00	Electrocardiology	78,418	6,745,612	0.011625	659,798	7,670
54.00	Electroencephalography	0	0	0.000000	0	0
55.00	Medical Supplies Charged to Patients	407,116	12,784,296	0.031845	1,604,371	51,091
55.30	Impl. Dev. Charged to Patients	946,471	3,010,779	0.314361	20,684	6,502
56.00	Drugs Charged to Patients	2,081,266	30,523,204	0.068186	4,180,095	285,025
57.00	Renal Dialysis	2,992	602,250	0.004968	20,890	104
58.00	ASC (Non-Distinct Part)	0	0	0.000000	0	0
59.01		0	0	0.000000	0	0
59.02		0	0	0.000000	0	0
59.03		0	0	0.000000	0	0
60.00	Clinic	0	0	0.000000	0	0
60.01	Other Clinic Services	0	0	0.000000	0	0
61.00	Emergency	5,682,102	55,031,092	0.103253	1,127,176	116,384
62.00	Observation Beds	0	507,477	0.000000	0	0
71.00		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
TOTAL		\$ 19,799,645	\$ 238,868,653		\$ 16,918,928	\$ 1,614,564

(To Schedule 3)

* From Schedule 8, Column 27

Provider Name:
BARSTOW COMMUNITY HOSPITAL

Fiscal Period Ended:
JANUARY 31, 2011

	TRIAL BALANCE EXPENSES	ALLOC COST 4.08	EMPLOYEE BENEFITS 5.00	ALLOC COST 6.01	ALLOC COST 6.02	ALLOC COST 6.03	ALLOC COST 6.04	ALLOC COST 6.05	ALLOC COST 6.06	ALLOC COST 6.07	ALLOC COST 6.08	ACCUMULATE COST	ADMIN- TRATIVE & GENERAL 6.00
ANCILLARY COST CENTERS													
37.00	Operating Room	0	90,180	0	0	0	0	0	0	0	0	1,402,894	251,475
38.00	Recovery Room	0	7,131	0	0	0	0	0	0	0	0	74,247	13,309
39.00	Delivery Room and Labor Room	0	50,527	0	0	0	0	0	0	0	0	628,345	112,633
40.00	Anesthesiology	0	0	0	0	0	0	0	0	0	0	17	3
41.00	Radiology - Diagnostic	0	118,623	0	0	0	0	0	0	0	0	2,061,382	369,512
41.01		0	0	0	0	0	0	0	0	0	0	0	0
41.02		0	0	0	0	0	0	0	0	0	0	0	0
42.00	Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
43.00	Radioisotope	0	0	0	0	0	0	0	0	0	0	132,213	23,700
44.00	Laboratory	0	103,158	0	0	0	0	0	0	0	0	1,933,796	346,641
44.01	Pathological Lab	0	0	0	0	0	0	0	0	0	0	0	0
46.00	Whole Blood & Packed Red Blood Cells	0	0	0	0	0	0	0	0	0	0	218,427	39,154
47.00	Blood Storing and Processing	0	0	0	0	0	0	0	0	0	0	0	0
48.00	Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00	Respiratory Therapy	0	45,067	0	0	0	0	0	0	0	0	624,160	111,883
50.00	Physical Therapy	0	0	0	0	0	0	0	0	0	0	106,573	19,104
51.00	Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0
52.00	Speech Pathology	0	0	0	0	0	0	0	0	0	0	0	0
53.00	Electrocardiology	0	2,755	0	0	0	0	0	0	0	0	43,400	7,780
54.00	Electroencephalography	0	0	0	0	0	0	0	0	0	0	0	0
55.00	Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0	285,284	51,138
55.30	Impl. Dev. Charged to Patients	0	0	0	0	0	0	0	0	0	0	745,625	133,656
56.00	Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	718,088	128,720
57.00	Renal Dialysis	0	0	0	0	0	0	0	0	0	0	475	85
58.00	ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
59.01		0	0	0	0	0	0	0	0	0	0	0	0
59.02		0	0	0	0	0	0	0	0	0	0	0	0
59.03		0	0	0	0	0	0	0	0	0	0	0	0
60.00	Clinic	0	0	0	0	0	0	0	0	0	0	0	0
60.01	Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0	0
61.00	Emergency	0	214,787	0	0	0	0	0	0	0	0	3,717,605	666,397
62.00	Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
71.00		0	0	0	0	0	0	0	0	0	0	0	0
82.00		0	0	0	0	0	0	0	0	0	0	0	0
83.00		0	0	0	0	0	0	0	0	0	0	0	0
84.00		0	0	0	0	0	0	0	0	0	0	0	0
85.00		0	0	0	0	0	0	0	0	0	0	0	0
86.00		0	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTER:													
96.00	Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	0	0	33,845	6,067
97.00	Research	0	0	0	0	0	0	0	0	0	0	0	0
98.00	Physicians' Private Office	0	0	0	0	0	0	0	0	0	0	913,075	163,673
99.00	Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
99.01		0	0	0	0	0	0	0	0	0	0	0	0
99.02		0	0	0	0	0	0	0	0	0	0	0	0
99.03		0	0	0	0	0	0	0	0	0	0	0	0
99.04		0	0	0	0	0	0	0	0	0	0	0	0
99.05		0	0	0	0	0	0	0	0	0	0	0	0
100.00	Marketing (NRCC)	0	10,079	0	0	0	0	0	0	0	0	303,951	54,484
100.01	Non-Reimbursable Meals	0	0	0	0	0	0	0	0	0	0	0	0
100.02		0	0	0	0	0	0	0	0	0	0	0	0
100.03		0	0	0	0	0	0	0	0	0	0	0	0
100.04	Senior Circle (NRCC)	0	8,085	0	0	0	0	0	0	0	0	104,461	18,725
TOTAL		0	1,669,103	0	31,875,846	4,845,335							

Provider Name:
BARSTOW COMMUNITY HOSPITAL

Fiscal Period Ended:
JANUARY 31, 2011

TRIAL BALANCE EXPENSES	MAINT & REPAIRS 7.00	OPER PLANT 8.00	LAUNDRY & LINEN 9.00	HOUSEKEEP 10.00	DIETARY 11.00	CAFE 12.00	MAINT OF PERSONNEL 13.00	NURSING ADMIN 14.00	CENTRAL SERVICE & SUPPLY 15.00	PHARMACY 16.00	MEDICAL RECORDS & LIBRARY 17.00	SOCIAL SERVICE 18.00
ANCILLARY COST CENTERS												
37.00 Operating Room	0	252,447	17,071	75,866	0	23,993	0	196,908	14,126	0	92,389	0
38.00 Recovery Room	0	0	0	0	0	1,885	0	15,570	145	0	20,117	0
39.00 Delivery Room and Labor Room	0	102,209	3,124	30,716	0	10,376	0	110,324	597	0	5,995	0
40.00 Anesthesiology	0	0	0	0	0	0	0	0	1	0	14,488	0
41.00 Radiology - Diagnostic	0	230,918	18,652	69,396	0	34,411	0	0	4,847	0	203,403	0
41.01	0	0	0	0	0	0	0	0	0	0	0	0
41.02	0	0	0	0	0	0	0	0	0	0	0	0
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
43.00 Radioisotope	0	16,710	0	5,022	0	0	0	0	0	0	2,752	0
44.00 Laboratory	0	115,228	0	34,629	0	30,875	0	0	13,811	0	166,343	0
44.01 Pathological Lab	0	0	0	0	0	0	0	0	0	0	0	0
46.00 Whole Blood & Packed Red Blood Cells	0	0	0	0	0	0	0	0	0	0	4,120	0
47.00 Blood Storing and Processing	0	0	0	0	0	0	0	0	0	0	0	0
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	0	50,182	0	15,081	0	12,833	0	98,404	1,870	0	12,857	0
50.00 Physical Therapy	0	0	0	0	0	0	0	0	5	0	1,113	0
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0
52.00 Speech Pathology	0	0	0	0	0	0	0	0	0	0	0	0
53.00 Electrocardiology	0	0	0	0	0	0	0	0	0	0	27,239	0
54.00 Electroencephalography	0	0	0	0	0	0	0	0	0	0	0	0
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	762	0	0	18,308	0	51,623	0
55.30 Impl. Dev. Charged to Patients	0	0	0	0	0	0	0	0	55,033	0	12,157	0
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	1,111,206	123,252	0
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	2,432	0
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
59.01	0	0	0	0	0	0	0	0	0	0	0	0
59.02	0	0	0	0	0	0	0	0	0	0	0	0
59.03	0	0	0	0	0	0	0	0	0	0	0	0
60.00 Clinic	0	0	0	0	0	0	0	0	0	0	0	0
60.01 Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0	0
61.00 Emergency	0	259,213	94,380	77,899	84,318	65,032	0	468,987	26,058	0	222,214	0
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
71.00	0	0	0	0	0	0	0	0	0	0	0	0
82.00	0	0	0	0	0	0	0	0	0	0	0	0
83.00	0	0	0	0	0	0	0	0	0	0	0	0
84.00	0	0	0	0	0	0	0	0	0	0	0	0
85.00	0	0	0	0	0	0	0	0	0	0	0	0
86.00	0	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTER:												
96.00 Gift, Flower, Coffee Shop & Canteen	0	48,952	0	14,711	0	0	0	0	0	0	0	0
97.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
98.00 Physicians' Private Office	0	0	0	0	206,714	0	0	0	0	0	0	0
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
99.01	0	0	0	0	0	0	0	0	0	0	0	0
99.02	0	0	0	0	0	0	0	0	0	0	0	0
99.03	0	0	0	0	0	0	0	0	0	0	0	0
99.04	0	0	0	0	0	0	0	0	0	0	0	0
99.05	0	0	0	0	0	0	0	0	0	0	0	0
100.00 Marketing (NRCC)	0	6,766	0	2,033	0	2,139	0	0	0	0	0	0
100.01 Non-Reimbursable Meals	0	0	0	0	0	0	0	0	0	0	0	0
100.02	0	0	0	0	0	0	0	0	0	0	0	0
100.03	0	0	0	0	0	0	0	0	0	0	0	0
100.04 Senior Circle (NRCC)	0	13,686	0	4,113	0	3,536	0	0	200	0	0	0
TOTAL	0	2,531,028	258,039	739,834	808,137	372,809	0	2,030,236	162,613	1,111,206	1,039,599	0

Provider Name:
BARSTOW COMMUNITY HOSPITAL

Fiscal Period Ended:
JANUARY 31, 2011

TRIAL BALANCE EXPENSES	ALLOC COST 19.00	ALLOC COST 19.02	ALLOC COST 19.03	NON-PHYSICIAN ANESTH 20.00	NURSING SCHOOL 21.00	INT & RES SALARY & FRINGES 22.00	INT & RES PROGRAM 23.00	PARAMED EDUCAT 24.00	SUBTOTAL 25.00	POST	TOTAL COST 27.00
										STEP-DOWN ADJUSTMENT 26.00	
ANCILLARY COST CENTERS											
37.00 Operating Room	0	0	0	0	0	0	0	0	2,327,168		2,327,168
38.00 Recovery Room	0	0	0	0	0	0	0	0	125,273		125,273
39.00 Delivery Room and Labor Room	0	0	0	0	0	0	0	0	1,004,319		1,004,319
40.00 Anesthesiology	0	0	0	0	0	0	0	0	14,510		14,510
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	2,992,521		2,992,521
41.01	0	0	0	0	0	0	0	0	0		0
41.02	0	0	0	0	0	0	0	0	0		0
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0		0
43.00 Radioisotope	0	0	0	0	0	0	0	0	180,397		180,397
44.00 Laboratory	0	0	0	0	0	0	0	0	2,641,325		2,641,325
44.01 Pathological Lab	0	0	0	0	0	0	0	0	0		0
46.00 Whole Blood & Packed Red Blood Cells	0	0	0	0	0	0	0	0	261,701		261,701
47.00 Blood Storing and Processing	0	0	0	0	0	0	0	0	0		0
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0		0
49.00 Respiratory Therapy	0	0	0	0	0	0	0	0	927,270		927,270
50.00 Physical Therapy	0	0	0	0	0	0	0	0	126,795		126,795
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	0		0
52.00 Speech Pathology	0	0	0	0	0	0	0	0	0		0
53.00 Electrocardiology	0	0	0	0	0	0	0	0	78,418		78,418
54.00 Electroencephalography	0	0	0	0	0	0	0	0	0		0
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	407,116		407,116
55.30 Impl. Dev. Charged to Patients	0	0	0	0	0	0	0	0	946,471		946,471
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	2,081,266		2,081,266
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	2,992		2,992
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0		0
59.01	0	0	0	0	0	0	0	0	0		0
59.02	0	0	0	0	0	0	0	0	0		0
59.03	0	0	0	0	0	0	0	0	0		0
60.00 Clinic	0	0	0	0	0	0	0	0	0		0
60.01 Other Clinic Services	0	0	0	0	0	0	0	0	0		0
61.00 Emergency	0	0	0	0	0	0	0	0	5,682,102		5,682,102
62.00 Observation Beds	0	0	0	0	0	0	0	0	0		0
71.00	0	0	0	0	0	0	0	0	0		0
82.00	0	0	0	0	0	0	0	0	0		0
83.00	0	0	0	0	0	0	0	0	0		0
84.00	0	0	0	0	0	0	0	0	0		0
85.00	0	0	0	0	0	0	0	0	0		0
86.00	0	0	0	0	0	0	0	0	0		0
NONREIMBURSABLE COST CENTER:											
96.00 Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	103,574		103,574
97.00 Research	0	0	0	0	0	0	0	0	0		0
98.00 Physicians' Private Office	0	0	0	0	0	0	0	0	1,283,462		1,283,462
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0		0
99.01	0	0	0	0	0	0	0	0	0		0
99.02	0	0	0	0	0	0	0	0	0		0
99.03	0	0	0	0	0	0	0	0	0		0
99.04	0	0	0	0	0	0	0	0	0		0
99.05	0	0	0	0	0	0	0	0	0		0
100.00 Marketing (NRCC)	0	0	0	0	0	0	0	0	369,373		369,373
100.01 Non-Reimbursable Meals	0	0	0	0	0	0	0	0	0		0
100.02	0	0	0	0	0	0	0	0	0		0
100.03	0	0	0	0	0	0	0	0	0		0
100.04 Senior Circle (NRCC)	0	0	0	0	0	0	0	0	144,721		144,721
TOTAL	0	0	0	0	0	0	0	0	31,875,846	0	31,875,846

STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:
BARSTOW COMMUNITY HOSPITAL

Fiscal Period Ended:
JANUARY 31, 2011

	EMP BENE (GROSS SALARIES) 5.00	STAT 6.01	STAT 6.02	STAT 6.03	STAT 6.04	STAT 6.05	STAT 6.06	STAT 6.07	STAT 6.08	ADM & GEN (ACCUM COST)	MAINT & REPAIRS (SQ FT) 7.00
ANCILLARY COST CENTERS											
37.00	Operating Room	823,950								1,402,894	
38.00	Recovery Room	65,153								74,247	
39.00	Delivery Room and Labor Room	461,646								628,345	
40.00	Anesthesiology									17	
41.00	Radiology - Diagnostic	1,083,826								2,061,382	
41.01										0	
41.02										0	
42.00	Radiology - Therapeutic									0	
43.00	Radioisotope									132,213	
44.00	Laboratory	942,522								1,933,796	
44.01	Pathological Lab									0	
46.00	Whole Blood & Packed Red Blood Cells									218,427	
47.00	Blood Storing and Processing									0	
48.00	Intravenous Therapy									0	
49.00	Respiratory Therapy	411,766								624,160	
50.00	Physical Therapy									106,573	
51.00	Occupational Therapy									0	
52.00	Speech Pathology									0	
53.00	Electrocardiology	25,169								43,400	
54.00	Electroencephalography									0	
55.00	Medical Supplies Charged to Patients									285,284	
55.30	Impl. Dev. Charged to Patients									745,625	
56.00	Drugs Charged to Patients									718,088	
57.00	Renal Dialysis									475	
58.00	ASC (Non-Distinct Part)									0	
59.01										0	
59.02										0	
59.03										0	
60.00	Clinic									0	
60.01	Other Clinic Services									0	
61.00	Emergency	1,962,449								3,717,605	
62.00	Observation Beds									0	
71.00										0	
82.00										0	
83.00										0	
84.00										0	
85.00										0	
86.00										0	
NONREIMBURSABLE COST CENTERS											
96.00	Gift, Flower, Coffee Shop & Canteen									33,845	
97.00	Research									0	
98.00	Physicians' Private Office									913,075	
99.00	Nonpaid Workers									0	
99.01										0	
99.02										0	
99.03										0	
99.04										0	
99.05										0	
100.00	Marketing (NRCC)	92,086								303,951	
100.01	Non-Reimbursable Meals									0	
100.02										0	
100.03										0	
100.04	Senior Circle (NRCC)	73,866								104,461	
TOTAL		15,250,098	0	0	0	0	0	0	0	27,030,511	0
COST TO BE ALLOCATED		1,669,103	0	0	0	0	0	0	0	4,845,335	0
UNIT COST MULTIPLIER - SCH 8		0.109449	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.179254	0.000000

Provider Name:
BARSTOW COMMUNITY HOSPITAL

Fiscal Period Ended:
JANUARY 31, 2011

	OPER PLANT (SQ FT) 8.00	LAUNDRY & LINEN (LB LNDRY) 9.00	HOUSE-KEEPING (SQ FT) 10.00	DIETARY (MEALS SERVED) 11.00	CAFETERIA (FTE'S) 12.00	MAINT OF PERSONNEL (# HOUSED) 13.00	NURSING ADMIN (NURSESAL) 14.00	CENT SERV & SUPPLY (CST REQ) 15.00	PHARMACY (COSTS REQUIS) 16.00	MED REC (GROSS CHARGES) 17.00	SOC SERV (TIME SPENT) 18.00	STAT 19.00	
ANCILLARY COST CENTERS													
37.00	Operating Room	4,925	17,770	4,925			1,133			823,950	191,393	22,880,122	
38.00	Recovery Room						89			65,153	1,963	4,981,991	
39.00	Delivery Room and Labor Room	1,994	3,252	1,994			490			461,646	8,086	1,484,558	
40.00	Anesthesiology										17	3,588,046	
41.00	Radiology - Diagnostic	4,505	19,416	4,505			1,625			65,665		50,372,707	
41.01													
41.02													
42.00	Radiology - Therapeutic												
43.00	Radioisotope	326		326								681,599	
44.00	Laboratory	2,248		2,248			1,458			187,126		41,194,799	
44.01	Pathological Lab												
46.00	Whole Blood & Packed Red Blood Cells											1,020,416	
47.00	Blood Storing and Processing												
48.00	Intravenous Therapy												
49.00	Respiratory Therapy	979		979			606			411,766	25,341	3,183,973	
50.00	Physical Therapy										67	275,732	
51.00	Occupational Therapy												
52.00	Speech Pathology												
53.00	Electrocardiology											6,745,612	
54.00	Electroencephalography												
55.00	Medical Supplies Charged to Patients						36			248,056		12,784,296	
55.30	Impl. Dev. Charged to Patients									745,625		3,010,779	
56.00	Drugs Charged to Patients										718,088	30,523,204	
57.00	Renal Dialysis											602,250	
58.00	ASC (Non-Distinct Part)												
59.01													
59.02													
59.03													
60.00	Clinic												
60.01	Other Clinic Services												
61.00	Emergency	5,057	98,244	5,057	6,076	3,071		1,962,449	353,055			55,031,092	
62.00	Observation Beds												
71.00													
82.00													
83.00													
84.00													
85.00													
86.00													
NONREIMBURSABLE COST CENTERS													
96.00	Gift, Flower, Coffee Shop & Canteen	955		955									
97.00	Research												
98.00	Physicians' Private Office				14,896								
99.00	Nonpaid Workers												
99.01													
99.02													
99.03													
99.04													
99.05													
100.00	Marketing (NRCC)	132		132		101							
100.01	Non-Reimbursable Meals												
100.02													
100.03													
100.04	Senior Circle (NRCC)	267		267		167			2,710				
TOTAL													
		49,378	268,604	48,028	58,235	17,605	0	8,495,410	2,203,214	718,088	257,455,907	0	0
COST TO BE ALLOCATED													
		2,531,028	258,039	739,834	808,137	372,809	0	2,030,236	162,613	1,111,206	1,039,599	0	0
UNIT COST MULTIPLIER - SCH 8													
		51.258208	0.960666	15.404224	13.877175	21.176291	0.000000	0.238980	0.073807	1.547451	0.004038	0.000000	0.000000

Provider Name:
BARSTOW COMMUNITY HOSPITAL

Fiscal Period Ended:
JANUARY 31, 2011

STAT	STAT	NONPHY ANESTH (ASG TIME)	NURSE SCHOOL (ASG TIME)	I&R-SAL & FRINGES (ASG TIME)	I&R-PRG COST (ASG TIME)	PARAMED EDUCAT (ASG TIME)
19.02	19.03	20.00	21.00	22.00	23.00	24.00

GENERAL SERVICE COST CENTERS

1.00 Old Cap Rel Costs-Bldg & Fixtures
 2.00 Old Cap Rel Costs-Movable Equipment
 3.00 New Cap Rel Costs-Bldg & Fixtures
 4.00 New Cap Rel Costs-Movable Equipment
 4.01
 4.02
 4.03
 4.04
 4.05
 4.06
 4.07
 4.08
 5.00 Employee Benefits
 6.01 Non-Patient Telephones
 6.02 Data Processing
 6.03 Purchasing/Receiving
 6.04 Patient Admitting
 6.05 Patient Business Office
 6.06
 6.07
 6.08
 6.00 Administrative and General
 7.00 Maintenance and Repairs
 8.00 Operation of Plant
 9.00 Laundry and Linen Service
 10.00 Housekeeping
 11.00 Dietary
 12.00 Cafeteria
 13.00 Maintenance of Personnel
 14.00 Nursing Administration
 15.00 Central Services & Supply
 16.00 Pharmacy
 17.00 Medical Records and Library
 18.00 Social Service
 19.00
 19.02
 19.03
 20.00
 21.00 Nursing School
 22.00 Intern & Res Service-Salary & Fringes
 23.00 Intern & Res Other Program
 24.00 Paramedical Ed Program
INPATIENT ROUTINE COST CENTERS
 25.00 Adults & Pediatrics (Gen Routine)
 26.00 Intensive Care Unit
 27.00 Coronary Care Unit
 28.00 Neonatal Intensive Care Unit
 29.00 Surgical Intensive Care
 30.00 Subprovider I
 31.00 Subprovider II
 32.00
 33.00 Nursery
 34.00 Medicare Certified Nursing Facility
 35.00 Distinct Part Nursing Facility
 36.00 Adult Subacute Care Unit
 36.01 Subacute Care Unit II
 36.02 Transitional Care Unit

TRIAL BALANCE OF EXPENSES

Provider Name:
BARSTOW COMMUNITY HOSPITAL

Fiscal Period Ended:
JANUARY 31, 2011

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	GENERAL SERVICE COST CENTERS			
1.00	Old Cap Rel Costs-Bldg & Fixtures	\$	\$ 0	\$ 0
2.00	Old Cap Rel Costs-Movable Equipment		0	0
3.00	New Cap Rel Costs-Bldg & Fixtures	1,765,846	(15,310)	1,750,536
4.00	New Cap Rel Costs-Movable Equipment	1,507,353	(389,924)	1,117,429
4.01			0	0
4.02			0	0
4.03			0	0
4.04			0	0
4.05			0	0
4.06			0	0
4.07			0	0
4.08			0	0
5.00	Employee Benefits	1,664,141	0	1,664,141
6.01	Non-Patient Telephones		0	0
6.02	Data Processing		0	0
6.03	Purchasing/Receiving		0	0
6.04	Patient Admitting		0	0
6.05	Patient Business Office		0	0
6.06			0	0
6.07			0	0
6.08			0	0
6.00	Administrative and General	5,049,692	(732,545)	4,317,147
7.00	Maintenance and Repairs		0	0
8.00	Operation of Plant	1,227,757	69,041	1,296,798
9.00	Laundry and Linen Service	178,731	0	178,731
10.00	Housekeeping	529,070	0	529,070
11.00	Dietary	509,161	0	509,161
12.00	Cafeteria		0	0
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	1,463,507	0	1,463,507
15.00	Central Services & Supply	84,261	0	84,261
16.00	Pharmacy	644,999	39,434	684,433
17.00	Medical Records and Library	569,962	1,284	571,246
18.00	Social Service		0	0
19.00			0	0
19.02			0	0
19.03			0	0
20.00			0	0
21.00	Nursing School		0	0
22.00	Intern & Res Service-Salary & Fringes		0	0
23.00	Intern & Res Other Program		0	0
24.00	Paramedical Ed Program		0	0
	INPATIENT ROUTINE COST CENTERS			
25.00	Adults & Pediatrics (Gen Routine)	3,756,329	3,493	3,759,822
26.00	Intensive Care Unit	1,297,714	2,004	1,299,718
27.00	Coronary Care Unit		0	0
28.00	Neonatal Intensive Care Unit		0	0
29.00	Surgical Intensive Care		0	0
30.00	Subprovider I		0	0
31.00	Subprovider II		0	0
32.00			0	0
33.00	Nursery	10,352	0	10,352
34.00	Medicare Certified Nursing Facility		0	0
35.00	Distinct Part Nursing Facility		0	0
36.00	Adult Subacute Care Unit		0	0
36.01	Subacute Care Unit II		0	0
36.02	Transitional Care Unit		0	0

TRIAL BALANCE OF EXPENSES

Provider Name:
BARSTOW COMMUNITY HOSPITAL

Fiscal Period Ended:
JANUARY 31, 2011

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
37.00	Operating Room	\$ 1,129,711	\$ 8,464	\$ 1,138,175
38.00	Recovery Room	67,116	0	67,116
39.00	Delivery Room and Labor Room	507,152	0	507,152
40.00	Anesthesiology	17	0	17
41.00	Radiology - Diagnostic	1,726,483	56,621	1,783,104
41.01			0	0
41.02			0	0
42.00	Radiology - Therapeutic		0	0
43.00	Radioisotope	120,660	0	120,660
44.00	Laboratory	1,663,070	87,901	1,750,971
44.01	Pathological Lab		0	0
46.00	Whole Blood & Packed Red Blood Cells	218,427	0	218,427
47.00	Blood Storing and Processing		0	0
48.00	Intravenous Therapy		0	0
49.00	Respiratory Therapy	489,636	54,762	544,398
50.00	Physical Therapy	106,573	0	106,573
51.00	Occupational Therapy		0	0
52.00	Speech Pathology		0	0
53.00	Electrocardiology	40,019	626	40,645
54.00	Electroencephalography		0	0
55.00	Medical Supplies Charged to Patients	285,284	0	285,284
55.30	Impl. Dev. Charged to Patients	745,625	0	745,625
56.00	Drugs Charged to Patients	718,088	0	718,088
57.00	Renal Dialysis	475	0	475
58.00	ASC (Non-Distinct Part)		0	0
59.01			0	0
59.02			0	0
59.03			0	0
60.00	Clinic		0	0
60.01	Other Clinic Services		0	0
61.00	Emergency	3,318,758	4,843	3,323,601
62.00	Observation Beds		0	0
71.00			0	0
82.00			0	0
83.00			0	0
84.00			0	0
85.00			0	0
86.00			0	0
	SUBTOTAL	\$ 31,395,969	\$ (809,306)	\$ 30,586,663
	NONREIMBURSABLE COST CENTERS			
96.00	Gift, Flower, Coffee Shop & Canteen		0	0
97.00	Research		0	0
98.00	Physicians' Private Office		913,075	913,075
99.00	Nonpaid Workers		0	0
99.01			0	0
99.02			0	0
99.03			0	0
99.04			0	0
99.05			0	0
100.00	Marketing (NRCC)	183,121	106,073	289,194
100.01	Non-Reimbursable Meals		0	0
100.02			0	0
100.03			0	0
100.04	Senior Circle (NRCC)	86,914	0	86,914
100.99	SUBTOTAL	\$ 270,035	\$ 1,019,148	\$ 1,289,183
101	TOTAL	\$ 31,666,004	\$ 209,842	\$ 31,875,846

(To Schedule 8)

Provider Name							Fiscal Period			Provider NPI		Adjustments
BARSTOW COMMUNITY HOSPITAL							FEBRUARY 1, 2010 THROUGH JANUARY 31, 2011			1780655670		19
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
1							<p align="center"><u>MEMORANDUM ADJUSTMENT</u></p> <p>The services provided to Medi-Cal inpatients in Noncontract acute hospitals are subject to various reimbursement limitations identified in AB 5 and/or AB 1183. These limitations are addressed on Noncontract Schedule A and are incorporated on Noncontract Schedule 1, Line 10.</p> <p>W&I Code, Sections 14105.19 and 14166.245</p>					

Provider Name							Fiscal Period			Provider NPI		Adjustments
BARSTOW COMMUNITY HOSPITAL							FEBRUARY 1, 2010 THROUGH JANUARY 31, 2011			1780655670		19
Report References												
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
		Work Sheet	Part	Title	Line	Col.						
<u>RECLASSIFICATION OF REPORTED COSTS</u>												
2	10A	A		4.00	7	New Capital Related Costs-Movable Equipment	\$1,507,353	(\$355,431)	\$1,151,922	*		
	10A	A		4.00	7	New Capital Related Costs-Movable Equipment	* 1,151,922	110	1,152,032	*		
	10A	A		6.00	7	Administrative and General	5,049,692	26,848	5,076,540	*		
	10A	A		8.00	7	Operation of Plant	1,227,757	69,041	1,296,798			
	10A	A		16.00	7	Pharmacy	644,999	39,434	684,433			
	10A	A		17.00	7	Medical Records and Library	569,962	1,284	571,246			
	10A	A		25.00	7	Adults and Pediatrics	3,756,329	3,493	3,759,822			
	10A	A		26.00	7	Intensive Care Unit	1,297,714	2,004	1,299,718			
	10A	A		37.00	7	Operating Room	1,129,711	8,464	1,138,175			
	10A	A		41.00	7	Radiology-Diagnostic	1,726,483	56,621	1,783,104			
	10A	A		44.00	7	Laboratory	1,663,070	87,901	1,750,971			
	10A	A		49.00	7	Respiratory Therapy	489,636	54,762	544,398			
	10A	A		53.00	7	Electrocardiology	40,019	626	40,645			
	10A	A		61.00	7	Emergency	3,318,758	4,843	3,323,601			
To reverse the provider's reclassification of departmental equipment rental expenses in order to directly assign the costs. 42 CFR 413.24 CMS Pub. 15-1, Sections 2302.4A, 2304, and 2307A												

Provider Name			Fiscal Period				Provider NPI		Adjustments	
BARSTOW COMMUNITY HOSPITAL			FEBRUARY 1, 2010 THROUGH JANUARY 31, 2011				1780655670		19	
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										
3	10A	A			3.00	7	New Capital Related Costs-Buildings and Fixtures	\$1,765,846	(\$15,310)	\$1,750,536
	10A	A			4.00	7	New Capital Related Costs-Movable Equipment	* 1,152,032	(34,603)	1,117,429
	10A	A			6.00	7	Administrative and General To adjust reported home office costs to agree with the Community Health System, Inc. Home Office Audit Report for fiscal periods ended December 31, 2010 and December 31, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304	* 5,076,540	(252,210)	4,824,330 *
4	10A	A			6.00	7	Administrative and General To eliminate legal expenses due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	* \$4,824,330	(\$25,032)	\$4,799,298 *
5	10A	A			98.00	7	Physicians' Private Offices To establish physician recruiting expense as a nonreimbursable cost center. 42 CFR 413.5, 413.9, 413.20, and 413.24 CMS Pub. 15-1, Sections 2102.3, 2136.2, 2304, and 2328	\$0	\$913,075	\$913,075
6	10A	A			100.00	7	Marketing (NRCC) To establish marketing expense as a nonreimbursable cost center. 42 CFR 413.5, 413.9, 413.20, and 413.24 CMS Pub. 15-1, Sections 2102.3, 2136.2, 2304, and 2328	\$183,121	\$106,073	\$289,194

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments
BARSTOW COMMUNITY HOSPITAL							FEBRUARY 1, 2010 THROUGH JANUARY 31, 2011			1780655670		19
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			6.00	7	Administrative and General	*	\$4,799,298			
7							To eliminate meals and entertainment expenses not related to patient care 42 CFR 413.9(c)(3) CMS Pub. 15-1, Section 2102.3			(\$3,142)		
8							To eliminate purchase service expenses due to lack of documentation. 42 CFR 413.20, 413.24, and 431.107 CMS Pub. 15-1, Sections 2300 and 2304, W&I Code 14124.2(b)			(48,186)		
9							To eliminate insurance expenses due to lack of documentation. 42 CFR 413.20, 413.24, and 431.107 CMS Pub. 15-1, Sections 2300 and 2304, W&I Code 14124.2(b)			(423,815)		
10							To eliminate dues and subscription expenses due to lack of documentation. 42 CFR 413.20, 413.24, and 431.107 CMS Pub. 15-1, Sections 2300 and 2304, W&I Code 14124.2(b)			<u>(7,008)</u> (\$482,151)		
										\$4,317,147		

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI	Adjustments	
BARSTOW COMMUNITY HOSPITAL							FEBRUARY 1, 2010 THROUGH JANUARY 31, 2011	1780655670	19	
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>ADJUSTMENT TO REPORTED PATIENT DAYS</u>										
11	4	D-1	I	XIX	1.00	1	Adults and Pediatrics - Total Days	6,525	(94)	6,431
	4	D-1	I	XIX	4.00	1	Semi-Private Room Days	6,518	(94)	6,424
	4A	D-1	II	XIX	42.00	2	Nursery	477	(40)	437
	4A	D-1	II	XIX	43.00	2	Intensive Care Unit	1,099	103	1,202
To adjust total patient days to agree with the provider's patient census reports. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2205, 2300, and 2304										

Provider Name							Fiscal Period	Provider NPI	Adjustments	
BARSTOW COMMUNITY HOSPITAL							FEBRUARY 1, 2010 THROUGH JANUARY 31, 2011	1780655670	19	
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 - NONCONTRACT										
12	4	D-1	I	XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics	1,107.00	95.00	1,202.00 *
	4A	D-1	II	XIX	42.00	4	Medi-Cal Days - Nursery	447.00	(191.00)	256.00 *
	4A	D-1	II	XIX	43.00	4	Medi-Cal Days - Intensive Care Unit	146.00	(40.00)	106.00
13	6	D-4		XIX	37.00	2	Medi-Cal Ancillary Charges - Operating Room	\$1,906,271	\$2,800	\$1,909,071
	6	D-4		XIX	38.00	2	Medi-Cal Ancillary Charges - Recovery Room	331,929	1,500	333,429
	6	D-4		XIX	39.00	2	Medi-Cal Ancillary Charges - Labor Room and Delivery Room	624,783	(4,953)	619,830
	6	D-4		XIX	40.00	2	Medi-Cal Ancillary Charges - Anesthesiology	392,372	3,548	395,920
	6	D-4		XIX	41.00	2	Medi-Cal Ancillary Charges - Radiology-Diagnostic	1,474,276	25,318	1,499,594
	6	D-4		XIX	43.00	2	Medi-Cal Ancillary Charges - Radioisotope	24,170	5,412	29,582
	6	D-4		XIX	44.00	2	Medi-Cal Ancillary Charges - Laboratory	3,718,635	193,190	3,911,825
	6	D-4		XIX	46.00	2	Medi-Cal Ancillary Charges - Whole Blood & Packed Red Blood Cells	118,669	2,908	121,577
	6	D-4		XIX	49.00	2	Medi-Cal Ancillary Charges - Respiratory Therapy	357,274	103,366	460,640
	6	D-4		XIX	50.00	2	Medi-Cal Ancillary Charges - Physical Therapy	19,936	4,510	24,446
	6	D-4		XIX	53.00	2	Medi-Cal Ancillary Charges - Electrocardiology	625,883	33,915	659,798
	6	D-4		XIX	55.00	2	Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients	1,418,941	185,430	1,604,371
	6	D-4		XIX	55.30	2	Medi-Cal Ancillary Charges - Implantable Devices Charged to Patients	186,378	(165,694)	20,684
	6	D-4		XIX	56.00	2	Medi-Cal Ancillary Charges - Drugs Charged to Patients	3,941,238	238,857	4,180,095
	6	D-4		XIX	61.00	2	Medi-Cal Ancillary Charges - Emergency	1,103,044	24,132	1,127,176
	6	D-4		XIX	101.00	2	Medi-Cal Ancillary Charges - Total	16,264,689	654,239	16,918,928
14	2	E-3	III	XIX	10.00	1	Medi-Cal Routine Service Charges	\$3,196,268	\$168,423	\$3,364,691
	2	E-3	III	XIX	11.00	1	Medi-Cal Ancillary Service Charges	16,264,689	654,239	16,918,928

-Continued on next page-

Provider Name							Fiscal Period			Provider NPI		Adjustments
BARSTOW COMMUNITY HOSPITAL							FEBRUARY 1, 2010 THROUGH JANUARY 31, 2011			1780655670		19
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 - NONCONTRACT												
-Continued from previous page-												
15	3	E-3	III	XIX	33.00	1	Medi-Cal Deductible	\$13,663	\$1,317	\$14,980		
	3	E-3	III	XIX	36.00	1	Medi-Cal Coinsurance	64,622	4,218	68,840		
16	1	E-3	III	XIX	57.00	1	Medi-Cal Interim Payments	\$3,629,766	\$171,145	\$3,800,911		
<p style="text-align: center;">To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary Payment Data: Service Period: February 1, 2010 through January 31, 2011 Payment Period: February 1, 2010 through June 30, 2013 Report Date: July 11, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Sections 51173, 51511, 51541, and 51542</p>												
17	4	D-1	I	XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics	*	1,202.00	(3.75)	1,198.25	
	4A	D-1	II	XIX	42.00	4	Medi-Cal Days - Nursery	*	256.00	(0.50)	255.50	
<p style="text-align: center;">To eliminate Medi-Cal days for billed Medi-Cal days by 25% and 50%, for claims submitted during the 7th through 9th month RAD Code 475) and 10th through the 12th month (RAD Code 476) after the month of service, respectively. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 51458.1 W&I Code 14115</p>												

Provider Name							Fiscal Period	Provider NPI		Adjustments
BARSTOW COMMUNITY HOSPITAL							FEBRUARY 1, 2010 THROUGH JANUARY 31, 2011	1780655670		19
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 OTHER MATTERS</u>										
18	1	N/A					Credit Balances To recover outstanding Medi-Cal outpatient credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1	\$0	\$22,205	\$22,205
19	1	N/A					Overpayments To recover Medi-Cal overpayments 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	\$4,996	\$4,996