

**REPORT  
ON THE  
COST REPORT REVIEW**

**ST. BERNARDINE MEDICAL CENTER  
SAN BERNARDINO, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1689769911**

**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: Virat Shah  
Auditor: Emmanuel Ypil**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

December 19, 2013

Scott L. Curtis  
Reimbursement Specialist  
St. Bernardine Medical Center  
2101 North Waterman Avenue  
San Bernardino, CA 92404

ST. BERNARDINE MEDICAL CENTER  
NATIONAL PROVIDER IDENTIFIER (NPI) 1689769911  
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 was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

In our opinion, the audited combined settlement for the fiscal period due the State in the amount of \$29,616, 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 Cost (CONTRACT Schedules)
4. Audited Allocation of Home Office Cost
5. Audit Adjustments Schedule

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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 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.

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.

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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:**  
**ST. BERNARDINE MEDICAL CENTER**

**Fiscal Period Ended:**  
**JUNE 30, 2011**

		SETTLEMENT	COST
<b>1. Medi-Cal Noncontract Settlement (SCHEDULE 1)</b> <b>Provider NPI: 1689769911</b>	Reported	\$ 0	
	Net Change	\$ (12,425)	
	Audited Amount Due Provider (State)	\$ (12,425)	
<b>2. Subprovider I (SCHEDULE 1-1)</b> <b>Provider NPI:</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>3. Subprovider II (SCHEDULE 1-2)</b> <b>Provider NPI:</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>4. Medi-Cal Contract Cost (CONTRACT SCH 1)</b> <b>Provider NPI: 1689769911</b>	Reported		\$ 47,125,957
	Net Change		\$ (5,892,391)
	Audited Cost		\$ 41,233,566
	Audited Amount Due Provider (State)	\$ (17,191)	
<b>5. Distinct Part Nursing Facility (DPNF SCH 1)</b> <b>Provider NPI:</b>	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
<b>6. Distinct Part Nursing Facility (DPNF SCH 1-1)</b> <b>Provider NPI:</b>	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
<b>7. Adult Subacute (ADULT SUBACUTE SCH 1)</b> <b>Provider NPI:</b>	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
<b>8. Total Medi-Cal Settlement</b> <b>Due Provider (State) - (Lines 1 through 7)</b>		\$ (29,616)	
<b>9. Total Medi-Cal Cost</b>			\$ 41,233,566

**SUMMARY OF FINDINGS**

**Provider Name:**  
**ST. BERNARDINE MEDICAL CENTER**

**Fiscal Period Ended:**  
**JUNE 30, 2011**

		SETTLEMENT	COST
<b>10. Subacute (SUBACUTE SCH 1-1)</b> <b>Provider NPI:</b>	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
<b>11. Rural Health Clinic (RHC SCH 1)</b> <b>Provider NPI:</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>12. Rural Health Clinic (RHC 95-210 SCH 1)</b> <b>Provider NPI:</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>13. Rural Health Clinic (RHC 95-210 SCH 1-1)</b> <b>Provider NPI:</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>14. County Medical Services Program (CMSP SCH 1)</b> <b>Provider NPI:</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>15. Transitional Care (TC SCH 1)</b> <b>Provider NPI:</b>	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
<b>16. Total Other Settlement</b> <b>Due Provider - (Lines 10 through 15)</b>		\$ 0	
<b>17. Total Combined Audited Settlement Due</b> <b>Provider (State/CMSP/RHC) - (Line 8 + Line 16)</b>		\$ (29,616)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:  
ST. BERNARDINE MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2011

Provider NPI:  
1689769911

		REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)		\$ 0	\$ 39,434
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	\$ 39,434
6. Interim Payments (Adj 9)		\$ 0	\$ (51,859)
7. Balance Due Provider (State)		\$ 0	\$ (12,425)
8. Duplicate Payments (Adj )		\$ 0	\$ 0
9.	\$	\$ 0	\$ 0
10.	\$	\$ 0	\$ 0
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)		\$ 0	\$ (12,425)

(To Summary of Findings)

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

Provider Name:  
ST. BERNARDINE MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2011

Provider NPI:  
1689769911

REPORTED	AUDITED
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REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3)	\$ <u>0</u>	\$ <u>39,434</u>
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CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj 8)	\$ <u>0</u>	\$ <u>140,180</u>
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3. Inpatient Ancillary Service Charges (Adj 8)	\$ <u>0</u>	\$ <u>128,327</u>
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4. Total Charges - Medi-Cal Inpatient Services	\$ <u>0</u>	\$ <u>268,507</u>
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5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ <u>0</u>	\$ <u>229,073</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:  
ST. BERNARDINE MEDICAL CENTERFiscal Period Ended:  
JUNE 30, 2011Provider NPI:  
1689769911

## GENERAL SERVICE UNIT NET OF SWING-BED COSTS

REPORTED	AUDITED
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## INPATIENT DAYS

1. Total Inpatient Days (include private & swing-bed) (Adj 5)	57,328	60,692
2. Inpatient Days (include private, exclude swing-bed)	57,328	60,692
3. Private Room Days (exclude swing-bed private room) (Adj )	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj 5)	57,328	60,692
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)	\$ 63,650,824	\$ 61,667,901
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)	\$ 63,650,824	\$ 61,667,901

## PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 211,630,160	\$ 211,630,160
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 211,630,160	\$ 211,630,160
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 ÷ L 28)	\$ 0.300764	\$ 0.291395
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)	\$ 3,691.57	\$ 3,486.95
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)	\$ 63,650,824	\$ 61,667,901

## PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 ÷ L 2)	\$ 1,110.29	\$ 1,016.08
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 0	\$ 0
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 0	\$ 24,563
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 0	\$ 24,563

( To Schedule 3 )

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:  
ST. BERNARDINE MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2011

Provider NPI:  
1689769911

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
<b>NURSERY</b>		
1. Total Inpatient Routine Cost (Sch 8, Line 43, Col 27)	\$ 0	\$ 0
2. Total Inpatient Days (Adj 5)	3,364	0
3. Average Per Diem Cost	\$ 0.00	\$ 0.00
4. Medi-Cal Inpatient Days (Adj )	0	0
5. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>INTENSIVE CARE UNIT</b>		
6. Total Inpatient Routine Cost (Sch 8, Line 31, Col 27)	\$ 26,780,710	\$ 25,835,049
7. Total Inpatient Days (Adj )	13,783	13,783
8. Average Per Diem Cost	\$ 1,943.02	\$ 1,874.41
9. Medi-Cal Inpatient Days (Adj )	0	0
10. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>CORONARY CARE UNIT</b>		
11. Total Inpatient Routine Cost (Sch 8, Line 32, Col 27)	\$ 0	\$ 0
12. Total Inpatient Days (Adj )	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Adj )	0	0
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>BURN INTENSIVE CARE UNIT</b>		
16. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 0	\$ 0
17. Total Inpatient Days (Adj )	0	0
18. Average Per Diem Cost	\$ 0.00	\$ 0.00
19. Medi-Cal Inpatient Days (Adj )	0	0
20. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>SURGICAL INTENSIVE CARE UNIT</b>		
21. Total Inpatient Routine Cost (Sch 8, Line 34, Col 27)	\$ 0	\$ 0
22. Total Inpatient Days (Adj )	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Adj )	0	0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>NEONATAL INTENSIVE CARE</b>		
26. Total Inpatient Routine Cost (Sch 8, Line 35, Col 27)	\$ 7,975,289	\$ 7,683,088
27. Total Inpatient Days (Adj )	4,451	4,451
28. Average Per Diem Cost	\$ 1,791.80	\$ 1,726.15
29. Medi-Cal Inpatient Days (Adj )	0	0
30. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>ADMINISTRATIVE DAYS (JULY 1, 2010 THROUGH JULY 31, 2010)</b>		
31. Per Diem Rate (Adj 6)	\$ 0.00	\$ 381.37
32. Medi-Cal Inpatient Days (Adj 6)	0	17
33. Cost Applicable to Medi-Cal	\$ 0	\$ 6,483
<b>ADMINISTRATIVE DAYS (AUGUST 1, 2010 THROUGH JUNE 30, 2011)</b>		
34. Per Diem Rate (Adj 6)	\$ 0.00	\$ 401.77
35. Medi-Cal Inpatient Days (Adj 6)	0	45
36. Cost Applicable to Medi-Cal	\$ 0	\$ 18,080
37. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,28,31)	\$ 0	\$ 24,563

(To Schedule 4)

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:  
ST. BERNARDINE MEDICAL CENTERFiscal Period Ended:  
JUNE 30, 2011Provider NPI:  
1689769911

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:  
ST. BERNARDINE MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2011

Provider NPI:  
1689769911

ANCILLARY COST CENTERS		TOTAL ANCILLARY COST *	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST TO CHARGES	MEDI-CAL CHARGES (From Schedule 6)	MEDI-CAL COST
50.00	Operating Room	\$ 16,622,019	\$ 123,454,140	0.134641	\$ 0	\$ 0
51.00	Recovery Room	2,836,368	34,801,491	0.081501	0	0
52.00	Delivery Room and Labor Room	5,968,194	26,308,363	0.226855	0	0
53.00	Anesthesiology	0	0	0.000000	0	0
54.00	Radiology-Diagnostic	7,607,814	39,046,405	0.194840	3,188	621
55.00	Radiology-Therapeutic	203,480	305,529	0.665994	0	0
56.00	Radioisotope	977,465	5,770,979	0.169376	0	0
57.00	Computed Tomography (CT) Scan	1,588,097	44,953,584	0.035327	0	0
58.00	Magnetic Resonance Imaging (MRI)	452,190	5,552,798	0.081435	2,624	214
59.00	Cardiac Catheterization	8,574,234	108,988,921	0.078671	0	0
60.00	Laboratory	16,260,511	161,128,790	0.100916	33,673	3,398
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.	0	0	0.000000	0	0
64.00	Intravenous Therapy	0	0	0.000000	0	0
65.00	Respiratory Therapy	7,484,139	38,289,622	0.195461	0	0
66.00	Physical Therapy	2,857,390	15,253,803	0.187323	11,716	2,195
67.00	Occupational Therapy	0	0	0.000000	0	0
68.00	Speech Pathology	582,274	2,055,098	0.283331	7,696	2,181
69.00	Electrocardiology	1,029,908	22,384,791	0.046009	0	0
70.00	Electroencephalography	325,075	1,452,973	0.223731	0	0
71.00	Medical Supplies Charged to Patients	28,018,987	24,530,292	1.142220	0	0
72.00	Implantable Devices Charged to Patients	25,060,102	52,693,997	0.475578	0	0
73.00	Drugs Charged to Patients	14,058,214	155,874,444	0.090189	69,430	6,262
74.00	Renal Dialysis	1,490,751	3,574,707	0.417028	0	0
75.00	ASC (Non-Distinct Part)	3,744,318	27,180,502	0.137758	0	0
76.01	Cardiac Rehabilitation	720,630	2,652,509	0.271679	0	0
76.05	Pulmonary Function Testing	1,407,033	6,622,551	0.212461	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	3,251,366	9,211,164	0.352981	0	0
91.00	Emergency	15,006,364	98,393,578	0.152514	0	0
92.00	Observation Beds	0	8,497,878	0.000000	0	0
93.00	Other Outpatient Services (Specify)	0	0	0.000000	0	0
93.01		0	0	0.000000	0	0
93.02		0	0	0.000000	0	0
93.03		0	0	0.000000	0	0
93.04		0	0	0.000000	0	0
93.05		0	0	0.000000	0	0
	TOTAL	\$ 166,126,924	\$ 1,018,978,909		\$ 128,327	\$ 14,871

(To Schedule 3)

\* From Schedule 8, Column 26

ADJUSTMENTS TO MEDI-CAL CHARGES

Provider Name:  
ST. BERNARDINE MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2011

Provider NPI:  
1689769911

ANCILLARY CHARGES		REPORTED	ADJUSTMENTS (Adj 7)	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	3,188	3,188
55.00	Radiology-Therapeutic			0
56.00	Radioisotope			0
57.00	Computed Tomography (CT) Scan			0
58.00	Magnetic Resonance Imaging (MRI)	0	2,624	2,624
59.00	Cardiac Catheterization			0
60.00	Laboratory	0	33,673	33,673
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	11,716	11,716
67.00	Occupational Therapy			0
68.00	Speech Pathology	0	7,696	7,696
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	69,430	69,430
74.00	Renal Dialysis			0
75.00	ASC (Non-Distinct Part)			0
76.01	Cardiac Rehabilitation			0
76.05	Pulmonary Function Testing			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
93.01				0
93.02				0
93.03				0
93.04				0
93.05				0
<b>TOTAL MEDI-CAL ANCILLARY CHARGES</b>		<b>\$ 0</b>	<b>\$ 128,327</b>	<b>\$ 128,327</b>

(To Schedule 5)



## COMPUTATION OF MEDI-CAL CONTRACT COST

Provider Name:  
ST. BERNARDINE MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2011

Provider NPI:  
1689769911

		REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Contract Sch 3)		\$ <u>47,125,957</u>	\$ <u>41,233,566</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>47,125,957</u>	\$ <u>41,233,566</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>47,125,957</u></u>	\$ <u><u>41,233,566</u></u>
		(To Summary of Findings)	
9. Medi-Cal Overpayments (Adj 14)		\$ <u>0</u>	\$ <u>(17,191)</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>(17,191)</u></u>
		(To Summary of Findings)	

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

**Provider Name:**  
**ST. BERNARDINE MEDICAL CENTER**

**Fiscal Period Ended:**  
**JUNE 30, 2011**

**Provider NPI:**  
**1689769911**

REPORTED	AUDITED
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**REASONABLE COST OF MEDI-CAL INPATIENT SERVICES**

1. Cost of Covered Services (Contract Sch 3)	\$ <u>47,125,957</u>	\$ <u>41,678,756</u>
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**CHARGES FOR MEDI-CAL INPATIENT SERVICES**

2. Inpatient Routine Service Charges (Adj 12)	\$ <u>0</u>	\$ <u>73,365,741</u>
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3. Inpatient Ancillary Service Charges (Adj 12)	\$ <u>130,481,495</u>	\$ <u>120,379,150</u>
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4. Total Charges - Medi-Cal Inpatient Services	\$ <u>130,481,495</u>	\$ <u>193,744,891</u>
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5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ <u>83,355,538</u>	\$ <u>152,066,135</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:**  
**ST. BERNARDINE MEDICAL CENTER**

**Fiscal Period Ended:**  
**JUNE 30, 2011**

**Provider NPI:**  
**1689769911**

**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 5)	57,328	60,692
2. Inpatient Days (include private, exclude swing-bed)	57,328	60,692
3. Private Room Days (exclude swing-bed private room) (Adj )	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj 5)	57,328	60,692
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 10)	11,132	11,436

**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)	\$ 63,650,824	\$ 61,667,901
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)	\$ 63,650,824	\$ 61,667,901

**PRIVATE ROOM DIFFERENTIAL ADJUSTMENT**

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges) (Adj )	\$ 211,630,160	\$ 211,630,160
29. Private Room Charges (excluding swing-bed charges) (Adj )	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges) (Adj )	\$ 211,630,160	\$ 211,630,160
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 ÷ L 28)	\$ 0.300764	\$ 0.291395
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)	\$ 3,691.57	\$ 3,486.95
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)	\$ 63,650,824	\$ 61,667,901

**PROGRAM INPATIENT OPERATING COST**

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 ÷ L 2)	\$ 1,110.29	\$ 1,016.08
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 12,359,748	\$ 11,619,891
40. Cost Applicable to Medi-Cal (Contract Sch 4A)	\$ 13,040,553	\$ 11,365,824
41. Cost Applicable to Medi-Cal (Contract Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39, 40 & 41)	\$ 25,400,301	\$ 22,985,715

(To Contract Sch 3)

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

**Provider Name:**  
**ST. BERNARDINE MEDICAL CENTER**

**Fiscal Period Ended:**  
**JUNE 30, 2011**

**Provider NPI:**  
**1689769911**

<b>SPECIAL CARE AND/OR NURSERY UNITS</b>	<b>REPORTED</b>	<b>AUDITED</b>
<b>NURSERY</b>		
1. Total Inpatient Routine Cost (Sch 8, Line 43, Col 27)	\$ 0	\$ 0
2. Total Inpatient Days (Adj 5)	3,364	0
3. Average Per Diem Cost	\$ 0.00	\$ 0.00
4. Medi-Cal Inpatient Days (Adj 10)	932	0
5. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>INTENSIVE CARE UNIT</b>		
6. Total Inpatient Routine Cost (Sch 8, Line 31, Col 27)	\$ 26,780,710	\$ 25,835,049
7. Total Inpatient Days (Adj )	13,783	13,783
8. Average Per Diem Cost	\$ 1,943.02	\$ 1,874.41
9. Medi-Cal Inpatient Days (Adj 10)	3,364	2,963
10. Cost Applicable to Medi-Cal	\$ 6,536,319	\$ 5,553,877
<b>CORONARY CARE UNIT</b>		
11. Total Inpatient Routine Cost (Sch 8, Line 32, Col 27)	\$ 0	\$ 0
12. Total Inpatient Days (Adj )	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Adj )	0	0
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>BURN INTENSIVE CARE UNIT</b>		
16. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 0	\$ 0
17. Total Inpatient Days (Adj )	0	0
18. Average Per Diem Cost	\$ 0.00	\$ 0.00
19. Medi-Cal Inpatient Days (Adj )	0	0
20. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>SURGICAL INTENSIVE CARE UNIT</b>		
21. Total Inpatient Routine Cost (Sch 8, Line 34, Col 27)	\$ 0	\$ 0
22. Total Inpatient Days (Adj )	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Adj )	0	0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>NEONATAL INTENSIVE CARE</b>		
26. Total Inpatient Routine Cost (Sch 8, Line 35, Col 27)	\$ 7,975,289	\$ 7,683,088
27. Total Inpatient Days (Adj )	4,451	4,451
28. Average Per Diem Cost	\$ 1,791.80	\$ 1,726.15
29. Medi-Cal Inpatient Days (Adj 10)	3,630	3,367
30. Cost Applicable to Medi-Cal	\$ 6,504,234	\$ 5,811,947
31. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,30)	\$ 13,040,553	\$ 11,365,824

(To Contract Sch 4)

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

**Provider Name:**  
**ST. BERNARDINE MEDICAL CENTER**

**Fiscal Period Ended:**  
**JUNE 30, 2011**

**Provider NPI:**  
**1689769911**

<b>SPECIAL CARE UNITS</b>	<b>REPORTED</b>	<b>AUDITED</b>
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 Contract Sch 4)

SCHEDULE OF MEDI-CAL ANCILLARY COSTS

Provider Name:  
ST. BERNARDINE MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2011

Provider NPI:  
1689769911

ANCILLARY COST CENTERS		TOTAL ANCILLARY COST*	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST TO CHARGES	MEDI-CAL CHARGES (Contract Sch 6)	MEDI-CAL COST
50.00	Operating Room	\$ 16,622,019	\$ 123,454,140	0.134641	\$ 7,820,222	\$ 1,052,924
51.00	Recovery Room	2,836,368	34,801,491	0.081501	2,241,751	182,706
52.00	Delivery Room and Labor Room	5,968,194	26,308,363	0.226855	4,567,763	1,036,222
53.00	Anesthesiology	0	0	0.000000	0	0
54.00	Radiology-Diagnostic	7,607,814	39,046,405	0.194840	3,866,006	753,254
55.00	Radiology-Therapeutic	203,480	305,529	0.665994	28,687	19,105
56.00	Radioisotope	977,465	5,770,979	0.169376	539,299	91,344
57.00	Computed Tomography (CT) Scan	1,588,097	44,953,584	0.035327	3,279,392	115,853
58.00	Magnetic Resonance Imaging (MRI)	452,190	5,552,798	0.081435	629,726	51,282
59.00	Cardiac Catheterization	8,574,234	108,988,921	0.078671	5,406,549	425,337
60.00	Laboratory	16,260,511	161,128,790	0.100916	31,797,722	3,208,906
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.	0	0	0.000000	0	0
64.00	Intravenous Therapy	0	0	0.000000	0	0
65.00	Respiratory Therapy	7,484,139	38,289,622	0.195461	12,066,953	2,358,622
66.00	Physical Therapy	2,857,390	15,253,803	0.187323	1,321,826	247,609
67.00	Occupational Therapy	0	0	0.000000	0	0
68.00	Speech Pathology	582,274	2,055,098	0.283331	814,282	230,712
69.00	Electrocardiology	1,029,908	22,384,791	0.046009	2,041,305	93,919
70.00	Electroencephalography	325,075	1,452,973	0.223731	275,838	61,713
71.00	Medical Supplies Charged to Patients	28,018,987	24,530,292	1.142220	4,093,582	4,675,771
72.00	Implantable Devices Charged to Patients	25,060,102	52,693,997	0.475578	0	0
73.00	Drugs Charged to Patients	14,058,214	155,874,444	0.090189	34,470,588	3,108,880
74.00	Renal Dialysis	1,490,751	3,574,707	0.417028	741,276	309,132
75.00	ASC (Non-Distinct Part)	3,744,318	27,180,502	0.137758	0	0
76.01	Cardiac Rehabilitation	720,630	2,652,509	0.271679	0	0
76.05	Pulmonary Function Testing	1,407,033	6,622,551	0.212461	38,226	8,122
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	3,251,366	9,211,164	0.352981	0	0
91.00	Emergency	15,006,364	98,393,578	0.152514	4,338,157	661,628
92.00	Observation Beds	0	8,497,878	0.000000	0	0
93.00	Other Outpatient Services (Specify)	0	0	0.000000	0	0
93.01		0	0	0.000000	0	0
93.02		0	0	0.000000	0	0
93.03		0	0	0.000000	0	0
93.04		0	0	0.000000	0	0
93.05		0	0	0.000000	0	0
<b>TOTAL</b>		<b>\$ 166,126,924</b>	<b>\$ 1,018,978,909</b>		<b>\$ 120,379,150</b>	<b>\$ 18,693,041</b>

(To Contract Sch 3)

\* From Schedule 8, Column 26

ADJUSTMENTS TO MEDI-CAL CHARGES

Provider Name:  
ST. BERNARDINE MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2011

Provider NPI:  
1689769911

ANCILLARY CHARGES		REPORTED	ADJUSTMENTS (Adj 11)	AUDITED
50.00	Operating Room	\$ 7,209,850	\$ 610,372	\$ 7,820,222
51.00	Recovery Room	2,137,278	104,473	2,241,751
52.00	Delivery Room and Labor Room	6,808,642	(2,240,879)	4,567,763
53.00	Anesthesiology			0
54.00	Radiology-Diagnostic	4,033,284	(167,278)	3,866,006
55.00	Radiology-Therapeutic	58,861	(30,174)	28,687
56.00	Radioisotope	788,820	(249,521)	539,299
57.00	Computed Tomography (CT) Scan	2,059,118	1,220,274	3,279,392
58.00	Magnetic Resonance Imaging (MRI)	737,632	(107,906)	629,726
59.00	Cardiac Catheterization	6,172,954	(766,405)	5,406,549
60.00	Laboratory	31,874,668	(76,946)	31,797,722
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	12,502,247	(435,294)	12,066,953
66.00	Physical Therapy	1,521,449	(199,623)	1,321,826
67.00	Occupational Therapy			0
68.00	Speech Pathology	944,577	(130,295)	814,282
69.00	Electrocardiology	3,132,403	(1,091,098)	2,041,305
70.00	Electroencephalography	351,392	(75,554)	275,838
71.00	Medical Supplies Charged to Patients	4,920,754	(827,172)	4,093,582
72.00	Implantable Devices Charged to Patients			0
73.00	Drugs Charged to Patients	35,784,522	(1,313,934)	34,470,588
74.00	Renal Dialysis	771,956	(30,680)	741,276
75.00	ASC (Non-Distinct Part)	52,464	(52,464)	0
76.01	Cardiac Rehabilitation	298,101	(298,101)	0
76.05	Pulmonary Function Testing	1,541,844	(1,503,618)	38,226
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	4,134	(4,134)	0
91.00	Emergency	6,774,545	(2,436,388)	4,338,157
92.00	Observation Beds			0
93.00	Other Outpatient Services (Specify)			0
93.01				0
93.02				0
93.03				0
93.04				0
93.05				0
<b>TOTAL MEDI-CAL ANCILLARY CHARGES</b>		<b>\$ 130,481,495</b>	<b>\$ (10,102,345)</b>	<b>\$ 120,379,150</b>













Provider Name:  
ST. BERNARDINE MEDICAL CENTER

Fiscal Period Ended:  
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
105.00 Kidney Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
106.00 Heart Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
107.00 Liver Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
108.00 Lung Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
109.00 Pancreas Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
110.00 Intestinal Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
111.00 Islet Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
112.00 Other Organ Acquisition (specify)	0	0	0	0	0	0	0	0	0	0	0	0
113.00 Interest Expense	0	0	0	0	0	0	0	0	0	0	0	0
114.00 Utilization Review-SNF	0	0	0	0	0	0	0	0	0	0	0	0
115.00 Ambulatory Surgical Center (Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
116.00 Hospice	0	0	0	0	0	0	0	0	0	0	0	0
117.00 Other Special Purpose (specify)	0	0	0	0	0	0	0	0	0	0	0	0
190.00 Gift, Flower, Coffee Shop, & Canteen	0	0	0	0	0	0	0	0	0	0	14,474	2,920
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	940,692	189,797
194.03 Vistor Meals	0	42,843	0	0	0	0	0	0	0	0	42,843	8,644
194.04 Mission Projects	0	143,271	0	0	0	0	0	0	0	0	521,145	105,148
194.05 Marketing	0	55,250	0	0	0	0	0	0	0	0	1,014,830	204,755
194.06 Community Health	0	0	0	0	0	0	0	0	0	0	2,126,728	429,096
194.07 Vacant	0	0	0	0	0	0	0	0	0	0	801,047	161,622
TOTAL	<u>0</u>	<u>30,770,753</u>	<u>0</u>	<u>268,062,413</u>	<u>45,004,813</u>							





Provider Name:  
ST. BERNARDINE MEDICAL CENTER

Fiscal Period Ended:  
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
105.00 Kidney Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
106.00 Heart Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
107.00 Liver Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
108.00 Lung Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
109.00 Pancreas Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
110.00 Intestinal Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
111.00 Islet Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
112.00 Other Organ Acquisition (specify)	0	0	0	0	0	0	0	0	0	0	0	0
113.00 Interest Expense	0	0	0	0	0	0	0	0	0	0	0	0
114.00 Utilization Review-SNF	0	0	0	0	0	0	0	0	0	0	0	0
115.00 Ambulatory Surgical Center (Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
116.00 Hospice	0	0	0	0	0	0	0	0	0	0	0	0
117.00 Other Special Purpose (specify)	0	0	0	0	0	0	0	0	0	0	0	0
190.00 Gift, Flower, Coffee Shop, & Canteen	7,429	9,294	0	6,179	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	0	0	0	0	0	0	0	0	0	0	0	0
194.03 Visitor Meals	0	0	0	0	0	14,243	0	0	0	0	0	0
194.04 Mission Projects	0	0	0	0	0	24,099	0	0	0	0	0	0
194.05 Marketing	7,493	9,374	0	6,232	0	6,957	0	6,683	0	0	0	0
194.06 Community Health	28,456	35,599	0	23,669	0	0	0	0	0	0	0	0
194.07 Vacant	0	0	0	0	0	0	0	0	0	0	0	0
	0											
TOTAL	<u>5,742,105</u>	<u>7,047,429</u>	<u>1,507,915</u>	<u>4,560,921</u>	<u>3,200,233</u>	<u>3,544,665</u>	<u>0</u>	<u>3,668,274</u>	<u>1,921,649</u>	<u>5,569,362</u>	<u>6,325,774</u>	<u>1,001,970</u>





Provider Name:  
ST. BERNARDINE MEDICAL CENTER

Fiscal Period Ended:  
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
105.00 Kidney Acquisition	0	0	0	0	0	0	0	0	0	0	0
106.00 Heart Acquisition	0	0	0	0	0	0	0	0	0	0	0
107.00 Liver Acquisition	0	0	0	0	0	0	0	0	0	0	0
108.00 Lung Acquisition	0	0	0	0	0	0	0	0	0	0	0
109.00 Pancreas Acquisition	0	0	0	0	0	0	0	0	0	0	0
110.00 Intestinal Acquisition	0	0	0	0	0	0	0	0	0	0	0
111.00 Islet Acquisition	0	0	0	0	0	0	0	0	0	0	0
112.00 Other Organ Acquisition (specify)	0	0	0	0	0	0	0	0	0	0	0
113.00 Interest Expense	0	0	0	0	0	0	0	0	0	0	0
114.00 Utilization Review-SNF	0	0	0	0	0	0	0	0	0	0	0
115.00 Ambulatory Surgical Center (Distinct Part)	0	0	0	0	0	0	0	0	0	0	0
116.00 Hospice	0	0	0	0	0	0	0	0	0	0	0
117.00 Other Special Purpose (specify)	0	0	0	0	0	0	0	0	0	0	0
190.00 Gift, Flower, Coffee Shop, & Canteen	0	0	0	0	0	0	0	0	40,296	0	40,296
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	1,130,489	0	1,130,489
194.03 Vistor Meals	0	0	0	0	0	0	0	0	65,730	0	65,730
194.04 Mission Projects	0	0	0	0	0	0	0	0	650,391	0	650,391
194.05 Marketing	0	0	0	0	0	0	0	0	1,256,325	0	1,256,325
194.06 Community Health	0	0	0	0	0	0	0	0	2,643,548	0	2,643,548
194.07 Vacant	0	0	0	0	0	0	0	0	962,669	0	962,669
TOTAL	0	0	0	0	0	0	0	0	268,062,413	0	268,062,413











STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:  
ST. BERNARDINE MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2011

	EMP BENE (GROSS SALARIES) 4.00	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
105.00	Kidney Acquisition										0	
106.00	Heart Acquisition										0	
107.00	Liver Acquisition										0	
108.00	Lung Acquisition										0	
109.00	Pancreas Acquisition										0	
110.00	Intestinal Acquisition										0	
111.00	Islet Acquisition										0	
112.00	Other Organ Acquisition (specify)										0	
113.00	Interest Expense										0	
114.00	Utilization Review-SNF										0	
115.00	Ambulatory Surgical Center (Distinct Part)										0	
116.00	Hospice										0	
117.00	Other Special Purpose (specify)										0	
190.00	Gift, Flower, Coffee Shop, & Canteen										14,474	348
191.00	Research										0	
192.00	Physicians' Private Offices										940,692	
194.03	Vistor Meals	158,209									42,843	
194.04	Mission Projects	529,068									521,145	
194.05	Marketing	204,028									1,014,830	351
194.06	Community Health										2,126,728	1,333
194.07	Vacant										801,047	
	TOTAL	113,629,886	0	0	0	0	0	0	0		223,057,600	268,983
	COST TO BE ALLOCATED	30,770,753	0	0	0	0	0	0	0		45,004,813	5,742,105
	UNIT COST MULTIPLIER - SCH 8	0.270798	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000		0.201763	21.347466

Provider Name:

Fiscal Period Ended:

ST. BERNARDINE MEDICAL CENTER

JUNE 30, 2011

	OPER PLANT (SQ FT)	LAUNDRY & LINEN (PAT. DAYS)	HOUSE-KEEPING (SQ FT)	DIETARY (PATIENT DAYS)	CAFETERIA (PRODUCTIVE HOURS)	MANT OF PERSONNEL	NURSING ADMIN (NURSE HR)	CENT SERV & SUPPLY (CSTD REQUIS)	PHARMACY (COST REQUIS)	MED REC (GROSS CHARGES)	SOC SERV (PATIENT DAYS)	OTHER SVC (TIME SPENT)
	7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	15.00	16.00	17.00	18.00
<b>GENERAL SERVICE COST CENTERS</b>												
1.00	Capital Related Costs-Buildings and Fixtures											
2.00	Capital Related Costs-Movable Equipment											
3.00	Other Capital Related Costs											
3.01												
3.02												
3.03												
3.04												
3.05												
3.06												
3.07												
3.08												
3.09												
4.00	Employee Benefits											
5.01												
5.02												
5.03												
5.04												
5.05												
5.06												
5.07												
5.08												
5.00	Administrative and General											
6.00	Maintenance and Repairs											
7.00	Operation of Plant											
8.00	1,662											
9.00	5,363											
10.00	10,352											
11.00	10,352											
12.00	Maintenance of Personnel											
13.00	6,910											
14.00	6,120											
15.00	2,775											
16.00	6,047											
17.00	720											
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												
<b>INPATIENT ROUTINE COST CENTERS</b>												
30.00	74,549	58,832	74,549	58,832	557,212		505,791	144,348		211,630,160	58,832	
31.00	25,887	13,783	25,887	13,783	224,113		216,494	69,105		90,374,151	13,783	
32.00	Coronary Care Unit											
33.00	Burn Intensive Care Unit											
34.00	Surgical Intensive Care Unit											
35.00	7,254	4,451	7,254	4,451	63,054		57,338	18,810		24,714,759	4,451	
40.00	Subprovider - IPF											
41.00	Subprovider - IRF											
42.00	Subprovider (specify)											
43.00	Nursery											
44.00	Skilled Nursing Facility											
45.00	Nursing Facility											
46.00	Other Long Term Care											
47.00												



STATE OF CALIFORNIA

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

SCHEDULE 9.2

Provider Name:

Fiscal Period Ended:

ST. BERNARDINE MEDICAL CENTER

JUNE 30, 2011

	OPER PLANT (SQ FT)	LAUNDRY & LINEN (PAT. DAYS)	HOUSE-KEEPING (SQ FT)	DIETARY (PATIENT DAYS)	CAFETERIA (PRODUCTIVE HOURS)	MANT OF PERSONNEL	NURSING ADMIN (NURSE HR)	CENT SERV & SUPPLY (CSTD REQUIS)	PHARMACY (COST REQUIS)	MED REC (GROSS CHARGES)	SOC SERV (PATIENT DAYS)	OTHER SVC (TIME SPENT)
	7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	15.00	16.00	17.00	18.00
105.00												
106.00												
107.00												
108.00												
109.00												
110.00												
111.00												
112.00												
113.00												
114.00												
115.00												
116.00												
117.00												
190.00		348										
191.00												
192.00												
194.03												
194.04												
194.05												
194.06		1,333										
194.07												
TOTAL	263,889	77,066	256,864	77,066	1,921,252	0	1,174,562	38,581,243	10,230,473	1,337,200,102	77,066	0
COST TO BE ALLOCATED	7,047,429	1,507,915	4,560,921	3,200,233	3,544,665	0	3,668,274	1,921,649	5,569,362	6,325,774	1,001,970	0
UNIT COST MULTIPLIER - SCH 8	26.706035	19.566545	17.756171	41.525879	1.844977	0.000000	3.123100	0.049808	0.544389	0.004731	13.001457	0.000000

Provider Name:

Fiscal Period Ended:

ST. BERNARDINE MEDICAL CENTER

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
- 2.00 Capital Related Costs-Movable Equipment
- 3.00 Other Capital Related Costs
- 3.01
- 3.02
- 3.03
- 3.04
- 3.05
- 3.06
- 3.07
- 3.08
- 3.09
- 4.00 Employee Benefits
- 5.01
- 5.02
- 5.03
- 5.04
- 5.05
- 5.06
- 5.07
- 5.08
- 5.00 Administrative and General
- 6.00 Maintenance and Repairs
- 7.00 Operation of Plant
- 8.00 Laundry and Linen Service
- 9.00 Housekeeping
- 10.00 Dietary
- 11.00 Cafeteria
- 12.00 Maintenance of Personnel
- 13.00 Nursing Administration
- 14.00 Central Services and Supply
- 15.00 Pharmacy
- 16.00 Medical Records & Library
- 17.00 Social Service
- 18.00 Other General Service (specify)
- 19.00 Nonphysician Anesthetists
- 20.00 Nursing School
- 21.00 Intern & Res. Service-Salary & Fringes (Approved)
- 22.00 Intern & Res. Other Program Costs (Approved)
- 23.00 Paramedical Ed. Program (specify)
- 23.01
- 23.02

**INPATIENT ROUTINE COST CENTERS**

- 30.00 Adults & Pediatrics (Gen Routine)
- 31.00 Intensive Care Unit
- 32.00 Coronary Care Unit
- 33.00 Burn Intensive Care Unit
- 34.00 Surgical Intensive Care Unit
- 35.00 Neonatal Intensive Care
- 40.00 Subprovider - IPF
- 41.00 Subprovider - IRF
- 42.00 Subprovider (specify)
- 43.00 Nursery
- 44.00 Skilled Nursing Facility
- 45.00 Nursing Facility
- 46.00 Other Long Term Care
- 47.00

Provider Name:  
ST. BERNARDINE MEDICAL CENTER

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 Cardiac Rehabilitation
- 76.05 Pulmonary Function Testing
- 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)
- 93.01
- 93.02
- 93.03
- 93.04
- 93.05

**NONREIMBURSABLE COST CENTERS**

- 94.00 Home Program Dialysis
- 95.00 Ambulance Services
- 96.00 Durable Medical Equipment-Rented
- 97.00 Durable Medical Equipment-Sold
- 98.00 Other Reimbursable (specify)
- 99.00 Outpatient Rehabilitation Provider (specify)
- 100.00 Intern-Resident Service (not appvd. tchng. prgm.)
- 101.00 Home Health Agency



## TRIAL BALANCE OF EXPENSES

Provider Name:  
ST. BERNARDINE MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2011

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	<b>GENERAL SERVICE COST CENTERS</b>			
1.00	Capital Related Costs-Buildings and Fixtures	\$ 3,620,244	\$ 2,773,995	\$ 6,394,239
2.00	Capital Related Costs-Movable Equipment	8,623,676	(380,468)	8,243,208
3.00	Other Capital Related Costs		0	0
3.01			0	0
3.02			0	0
3.03			0	0
3.04			0	0
3.05			0	0
3.06			0	0
3.07			0	0
3.08			0	0
3.09			0	0
4.00	Employee Benefits	39,410,146	(8,803,970)	30,606,176
5.01			0	0
5.02			0	0
5.03			0	0
5.04			0	0
5.05			0	0
5.06			0	0
5.07			0	0
5.08			0	0
5.00	Administrative and General	39,126,094	613,029	39,739,123
6.00	Maintenance and Repairs	4,365,743	0	4,365,743
7.00	Operation of Plant	5,214,047	0	5,214,047
8.00	Laundry and Linen Service	1,119,171	0	1,119,171
9.00	Housekeeping	2,782,346	0	2,782,346
10.00	Dietary	1,485,487	0	1,485,487
11.00	Cafeteria	1,666,601	0	1,666,601
12.00	Maintenance of Personnel		0	0
13.00	Nursing Administration	1,864,288	0	1,864,288
14.00	Central Services and Supply	810,053	0	810,053
15.00	Pharmacy	3,391,665	0	3,391,665
16.00	Medical Records & Library	3,924,918	0	3,924,918
17.00	Social Service	601,359	0	601,359
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
	<b>INPATIENT ROUTINE COST CENTERS</b>			
30.00	Adults & Pediatrics (Gen Routine)	29,791,933	0	29,791,933
31.00	Intensive Care Unit	13,412,584	0	13,412,584
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	4,015,635	0	4,015,635
40.00	Subprovider - IPF		0	0
41.00	Subprovider - IRF		0	0
42.00	Subprovider (specify)		0	0
43.00	Nursery		0	0
44.00	Skilled Nursing Facility		0	0
45.00	Nursing Facility		0	0
46.00	Other Long Term Care		0	0
47.00			0	0

## TRIAL BALANCE OF EXPENSES

Provider Name:  
ST. BERNARDINE MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2011

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	<b>ANCILLARY COST CENTERS</b>			
50.00	Operating Room	\$ 9,140,898	\$ 0	\$ 9,140,898
51.00	Recovery Room	1,506,880	0	1,506,880
52.00	Delivery Room and Labor Room	2,940,655	0	2,940,655
53.00	Anesthesiology		0	0
54.00	Radiology-Diagnostic	3,902,244	0	3,902,244
55.00	Radiology-Therapeutic	154,685	0	154,685
56.00	Radioisotope	565,940	0	565,940
57.00	Computed Tomography (CT) Scan	792,530	0	792,530
58.00	Magnetic Resonance Imaging (MRI)	195,389	0	195,389
59.00	Cardiac Catheterization	4,706,986	0	4,706,986
60.00	Laboratory	10,601,136	0	10,601,136
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.		0	0
64.00	Intravenous Therapy		0	0
65.00	Respiratory Therapy	4,648,912	0	4,648,912
66.00	Physical Therapy	1,463,627	0	1,463,627
67.00	Occupational Therapy		0	0
68.00	Speech Pathology	459,415	0	459,415
69.00	Electrocardiology	542,261	0	542,261
70.00	Electroencephalography	195,400	0	195,400
71.00	Medical Supplies Charged to Patients	17,697,279	0	17,697,279
72.00	Implantable Devices Charged to Patients	19,970,850	0	19,970,850
73.00	Drugs Charged to Patients	11,084,407	0	11,084,407
74.00	Renal Dialysis	863,528	0	863,528
75.00	ASC (Non-Distinct Part)	1,767,267	0	1,767,267
76.01	Cardiac Rehabilitation	265,906	0	265,906
76.05	Pulmonary Function Testing	890,824	0	890,824
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	1,994,268	0	1,994,268
91.00	Emergency	7,947,716	0	7,947,716
92.00	Observation Beds		0	0
93.00	Other Outpatient Services (Specify)		0	0
93.01			0	0
93.02			0	0
93.03			0	0
93.04			0	0
93.05			0	0
	<b>SUBTOTAL</b>	\$ 269,524,993	\$ (5,797,414)	\$ 263,727,579
	<b>NONREIMBURSABLE COST CENTERS</b>			
94.00	Home Program Dialysis		0	0
95.00	Ambulance Services		0	0
96.00	Durable Medical Equipment-Rented		0	0
97.00	Durable Medical Equipment-Sold		0	0

## TRIAL BALANCE OF EXPENSES

Provider Name:  
ST. BERNARDINE MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2011

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
98.00	Other Reimbursable (specify)		0	0
99.00	Outpatient Rehabilitation Provider (specify)		0	0
100.00	Intern-Resident Service (not appvd. tchnng. prgm.)		0	0
101.00	Home Health Agency		0	0
105.00	Kidney Acquisition		0	0
106.00	Heart Acquisition		0	0
107.00	Liver Acquisition		0	0
108.00	Lung Acquisition		0	0
109.00	Pancreas Acquisition		0	0
110.00	Intestinal Acquisition		0	0
111.00	Islet Acquisition		0	0
112.00	Other Organ Acquisition (specify)		0	0
113.00	Interest Expense		0	0
114.00	Utilization Review-SNF		0	0
115.00	Ambulatory Surgical Center (Distinct Part)		0	0
116.00	Hospice		0	0
117.00	Other Special Purpose (specify)		0	0
190.00	Gift, Flower, Coffee Shop, & Canteen		0	0
191.00	Research		0	0
192.00	Physicians' Private Offices	940,692	0	940,692
194.03	Vistor Meals		0	0
194.04	Mission Projects	377,874	0	377,874
194.05	Marketing	944,981	0	944,981
194.06	Community Health	2,071,287	0	2,071,287
194.07	Vacant		0	0
	<b>SUBTOTAL</b>	<b>\$ 4,334,834</b>	<b>\$ 0</b>	<b>\$ 4,334,834</b>
200	<b>TOTAL</b>	<b>\$ 273,859,827</b>	<b>\$ (5,797,414)</b>	<b>\$ 268,062,413</b>

(To Schedule 8)





Provider Name:  
ST. BERNARDINE MEDICAL CENTER

	TOTAL ADJ (Page 1 & 2)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ						
105.00 Kidney Acquisition	0											
106.00 Heart Acquisition	0											
107.00 Liver Acquisition	0											
108.00 Lung Acquisition	0											
109.00 Pancreas Acquisition	0											
110.00 Intestinal Acquisition	0											
111.00 Islet Acquisition	0											
112.00 Other Organ Acquisition (specify)	0											
113.00 Interest Expense	0											
114.00 Utilization Review-SNF	0											
115.00 Ambulatory Surgical Center (Distinct Part)	0											
116.00 Hospice	0											
117.00 Other Special Purpose (specify)	0											
190.00 Gift, Flower, Coffee Shop, & Canteen	0											
191.00 Research	0											
192.00 Physicians' Private Offices	0											
194.03 Vistor Meals	0											
194.04 Mission Projects	0											
194.05 Marketing	0											
194.06 Community Health	0											
194.07 Vacant	0											
200.00 TOTAL	<u>(\$5,797,414)</u>	<u>(184,812)</u>	<u>(818,445)</u>	<u>(4,621,564)</u>	<u>(172,593)</u>	<u>0</u>						

(To Sch 10)







Provider Name			Fiscal Period				Provider NPI		Adjustments		
ST. BERNARDINE MEDICAL CENTER			JULY 1, 2010 THROUGH JUNE 30, 2011				1689769911		14		
Report References											
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
		Work Sheet	Part	Title	Line	Col.					
<b><u>ADJUSTMENTS TO REPORTED COSTS</u></b>											
1	10A	A			1.00	7	Capital Related Costs-Buildings and Fixtures To eliminate accretion expense as the liability was not liquidated within 1 year after the end of the cost reporting period. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304, 2305, and 2305.1	\$3,620,244	(\$184,812)	\$3,435,432 *	
2	10A	A			1.00	7	Capital Related Costs-Buildings and Fixtures	*	\$3,435,432	(\$437,977)	\$2,997,455 *
	10A	A			2.00	7	Capital Related Costs-Movable Equipment To eliminate bond interest expense due to unnecessary borrowing. 42 CFR 413.20, 413.24, and 413.134 CMS Pub. 15-1, Sections 202.1, 202.2, 2300, and 2304	8,623,676	(380,468)	8,243,208	
3	10A	A			1.00	7	Capital Related Costs-Buildings and Fixtures	*	\$2,997,455	\$3,396,784	\$6,394,239
	10A	A			4.00	7	Employee Benefits		39,410,146	(8,803,970)	30,606,176
	10A	A			5.00	7	Administrative and General To adjust reported home office costs to agree with the Dignity Healthcare Home Office Audit Report, filed Workers Compensation Trust, and HPL Trust Reports for fiscal period ended June 30, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304	39,126,094	785,622	39,911,716 *	
4	10A	A			5.00	7	Administrative and General To eliminate interest expense from unnecessary borrowing. 42 CFR 413.20, 413.24, and 413.153 CMS Pub. 15-1, Sections 202.1, 202.2, 2300, and 2304	* \$39,911,716	(\$172,593)	\$39,739,123	

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments
ST. BERNARDINE MEDICAL CENTER							JULY 1, 2010 THROUGH JUNE 30, 2011			1689769911		14
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
<b><u>ADJUSTMENT TO REPORTED PATIENT DAYS</u></b>												
5	4,Contract 4	D-1	I		1.00		Adults and Pediatrics - Total	57,328	3,364	60,692		
	4,Contract 4	D-1	I		4.00		Adults and Pediatrics - Semi-Private Room Days	57,328	3,364	60,692		
	4A,Contract 4A	D-1	II		42.00		Nursery - Total	3,364	(3,364)	0		
							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					

Provider Name			Fiscal Period				Provider NPI		Adjustments	
ST. BERNARDINE MEDICAL CENTER			JULY 1, 2010 THROUGH JUNE 30, 2011				1689769911		14	
Report References										
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
		Work Sheet	Part	Title	Line	Col.				
<b>ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT</b>										
6	4A	Not Reported					Medi-Cal Administrative Days (July 1, 2010 through July 31, 2010)	0	17	17
	4A	Not Reported					Medi-Cal Administrative Day Rate (July 1, 2010 through July 31, 2010)	\$0.00	\$381.37	\$381.37
	4A	Not Reported					Medi-Cal Administrative Days (August 1, 2010 through June 30, 2011)	0	45	45
	4A	Not Reported					Medi-Cal Administrative Day Rate (August 1, 2010 through June 30, 2011)	\$0.00	\$401.77	\$401.77
7	6	Not Reported					Medi-Cal Ancillary Charges - Radiology-Diagnostic	\$0	\$3,188	\$3,188
	6	Not Reported					Medi-Cal Ancillary Charges - Magnetic Resonance Imaging (MRI)	0	2,624	2,624
	6	Not Reported					Medi-Cal Ancillary Charges - Laboratory	0	33,673	33,673
	6	Not Reported					Medi-Cal Ancillary Charges - Physical Therapy	0	11,716	11,716
	6	Not Reported					Medi-Cal Ancillary Charges - Speech Pathology		7,696	7,696
	6	Not Reported					Medi-Cal Ancillary Charges - Drugs Charged to Patients	0	69,430	69,430
	6	Not Reported					Medi-Cal Ancillary Charges - Total	0	128,327	128,327
8	2	Not Reported					Medi-Cal Routine Service Charges	\$0	\$140,180	\$140,180
	2	Not Reported					Medi-Cal Ancillary Service Charges	0	128,327	128,327
9	1	Not Reported					Medi-Cal Interim Payments	\$0	\$51,859	\$51,859
<p>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 July 31, 2013                      Report Date: August 28, 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, Section 51173, 51511, 51541, and 51542</p>										

Provider Name							Fiscal Period			Provider NPI		Adjustments
ST. BERNARDINE MEDICAL CENTER							JULY 1, 2010 THROUGH JUNE 30, 2011			1689769911		14
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
<b>ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - CONTRACT</b>												
10	Contract 4	D-1	I	XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics	11,132	304	11,436		
	Contract 4A	D-1	II	XIX	42.00	4	Medi-Cal Days - Nursery	932	(932)	0		
	Contract 4A	D-1	II	XIX	43.00	4	Medi-Cal Days - Intensive Care Unit	3,364	(401)	2,963		
	Contract 4A	D-1	II	XIX	47.00	4	Medi-Cal Days - Neonatal Intensive Care Unit	3,630	(263)	3,367		
11	Contract 6	D-3		XIX	50.00	2	Medi-Cal Ancillary Charges - Operating Room	\$7,209,850	\$610,372	\$7,820,222		
	Contract 6	D-3		XIX	51.00	2	Medi-Cal Ancillary Charges - Recovery Room	2,137,278	104,473	2,241,751		
	Contract 6	D-3		XIX	52.00	2	Medi-Cal Ancillary Charges - Delivery Room and Labor Room	6,808,642	(2,240,879)	4,567,763		
	Contract 6	D-3		XIX	54.00	2	Medi-Cal Ancillary Charges - Radiology-Diagnostic	4,033,284	(167,278)	3,866,006		
	Contract 6	D-3		XIX	55.00	2	Medi-Cal Ancillary Charges - Radiology-Therapeutic	58,861	(30,174)	28,687		
	Contract 6	D-3		XIX	56.00	2	Medi-Cal Ancillary Charges - Radioisotope	788,820	(249,521)	539,299		
	Contract 6	D-3		XIX	57.00	2	Medi-Cal Ancillary Charges - Computed Tomography (CT) Scan	2,059,118	1,220,274	3,279,392		
	Contract 6	D-3		XIX	58.00	2	Medi-Cal Ancillary Charges - Magnetic Resonance Imaging (MRI)	737,632	(107,906)	629,726		
	Contract 6	D-3		XIX	59.00	2	Medi-Cal Ancillary Charges - Cardiac Catheterization	6,172,954	(766,405)	5,406,549		
	Contract 6	D-3		XIX	60.00	2	Medi-Cal Ancillary Charges - Laboratory	31,874,668	(76,946)	31,797,722		
	Contract 6	D-3		XIX	65.00	2	Medi-Cal Ancillary Charges - Respiratory Therapy	12,502,247	(435,294)	12,066,953		
	Contract 6	D-3		XIX	66.00	2	Medi-Cal Ancillary Charges - Physical Therapy	1,521,449	(199,623)	1,321,826		
	Contract 6	D-3		XIX	68.00	2	Medi-Cal Ancillary Charges - Speech Pathology	944,577	(130,295)	814,282		
	Contract 6	D-3		XIX	69.00	2	Medi-Cal Ancillary Charges - Electrocardiology	3,132,403	(1,091,098)	2,041,305		
	Contract 6	D-3		XIX	70.00	2	Medi-Cal Ancillary Charges - Electroencephalography	351,392	(75,554)	275,838		
	Contract 6	D-3		XIX	71.00	2	Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients	4,920,754	(827,172)	4,093,582		
	Contract 6	D-3		XIX	73.00	2	Medi-Cal Ancillary Charges - Drugs Charged to Patients	35,784,522	(1,313,934)	34,470,588		
	Contract 6	D-3		XIX	74.00	2	Medi-Cal Ancillary Charges - Renal Dialysis	771,956	(30,680)	741,276		
	Contract 6	D-3		XIX	75.00	2	Medi-Cal Ancillary Charges - ASC (Non-Distinct Part)	52,464	(52,464)	0		
	Contract 6	D-3		XIX	76.01	2	Medi-Cal Ancillary Charges - Cardiac Rehabilitation	298,101	(298,101)	0		
	Contract 6	D-3		XIX	76.05	2	Medi-Cal Ancillary Charges - Pulmonary Function Testing	1,541,844	(1,503,618)	38,226		
	Contract 6	D-3		XIX	90.00	2	Medi-Cal Ancillary Charges - Clinic	4,134	(4,134)	0		
	Contract 6	D-3		XIX	91.00	2	Medi-Cal Ancillary Charges - Emergency	6,774,545	(2,436,388)	4,338,157		
	Contract 6	D-3		XIX	200.00	2	Medi-Cal Ancillary Charges - Total	130,481,495	(10,102,345)	120,379,150		

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Provider Name							Fiscal Period		Provider NPI		Adjustments
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Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Audit Report	Cost Report									
		Work Sheet	Part	Title	Line	Col.					
<b>ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - CONTRACT</b>											
-Continued from previous page-											
12	Contract 2	E-3	VII	XIX	8.00	1	Medi-Cal Routine Service Charges	\$0	\$73,365,741	\$73,365,741	
	Contract 2	E-3	VII	XIX	9.00	1	Medi-Cal Ancillary Service Charges	130,481,495	(10,102,345)	120,379,150	
13	Contract 3	E-3	VII	XIX	32.00	1	Medi-Cal Deductibles	\$0	\$31,761	\$31,761	
	Contract 3	E-3	VII	XIX	33.00	1	Medi-Cal Coinsurance	0	413,429	413,429	
<p style="text-align: center;">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 July 31, 2013                      Report Date: August 28, 2013                      42 CFR 413.20, 413.24, 413.50, 413.53, and 433.139                      CMS Pub. 15-1, Sections 2304, 2404, and 2408                      CCR, Title 22, Section 51541</p>											

Provider Name			Fiscal Period				Provider NPI		Adjustments	
ST. BERNARDINE MEDICAL CENTER			JULY 1, 2010 THROUGH JUNE 30, 2011				1689769911		14	
Report References										
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
		Work Sheet	Part	Title	Line	Col.				
<b><u>ADJUSTMENT TO OTHER MATTERS</u></b>										
14	Contract 1	Not Reported					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	\$17,191	\$17,191