

**REPORT
ON THE
COST REPORT REVIEW**

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

**FISCAL PERIOD ENDED
JUNE 30, 2012**

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

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



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

May 21, 2014

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

COMMUNITY HOSPITAL OF SAN BERNARDINO
NATIONAL PROVIDER IDENTIFIER (NPI) 123520818
FISCAL PERIOD ENDED JUNE 30, 2012

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

In our opinion, the audited combined settlement for the fiscal period due the State in the amount of \$37,920, and the audited costs presented in the Summary of Findings represent a proper determination in accordance with the reimbursement principles of applicable programs.

This audit report includes the:

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

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

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

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

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

Chief
Department of Health Care Services
Office of Administrative 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.

Scott L. Curtis
Page 3

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

Original Signed By

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

Certified

SUMMARY OF FINDINGS

Provider Name:
COMMUNITY HOSPITAL OF SAN BERNARDINO

Fiscal Period Ended:
JUNE 30, 2012

	SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1) Provider NPI: 1235290818		
Reported	\$ 0	
Net Change	\$ (20,231)	
Audited Amount Due Provider (State)	\$ (20,231)	
2. Subprovider I (SCHEDULE 1-1) Provider NPI:		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
3. Subprovider II (SCHEDULE 1-2) Provider NPI:		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
4. Medi-Cal Contract Cost (CONTRACT SCH 1) Provider NPI: 1235290818		
Reported		\$ 36,838,708
Net Change		\$ (10,918,857)
Audited Cost		\$ 25,919,851
Audited Amount Due Provider (State)	\$ (9,050)	
5. Distinct Part Nursing Facility (DPNF SCH 1) Provider NPI: 1235290818		
Reported		\$ 0.00
Net Change		\$ 0.00
Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)	\$ 0	
6. Distinct Part Nursing Facility (DPNF SCH 1-1) Provider NPI:		
Reported		\$ 0.00
Net Change		\$ 0.00
Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)	\$ 0	
7. Adult Subacute (ADULT SUBACUTE SCH 1) Provider NPI: 1235290818		
Reported		\$ 828.96
Net Change		\$ (83.89)
Audited Cost Per Day		\$ 745.07
Audited Amount Due Provider (State)	\$ (8,639)	
8. Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7)	\$ (37,920)	
9. Total Medi-Cal Cost		\$ 25,919,851

SUMMARY OF FINDINGS

Provider Name:
COMMUNITY HOSPITAL OF SAN BERNARDINO

Fiscal Period Ended:
JUNE 30, 2012

		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)		\$ (37,920)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
COMMUNITY HOSPITAL OF SAN BERNARDINO

Fiscal Period Ended:
JUNE 30, 2012

Provider NPI:
1235290818

		REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)		\$ <u>0</u>	\$ <u>129,212</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>0</u>	\$ <u>129,212</u>
6. Interim Payments (Adj 36)		\$ <u>0</u>	\$ <u>(149,443)</u>
7. Balance Due Provider (State)		\$ <u>0</u>	\$ <u>(20,231)</u>
8. Duplicate Payments (Adj)		\$ <u>0</u>	\$ <u>0</u>
9.	\$	\$ <u>0</u>	\$ <u>0</u>
10.	\$	\$ <u>0</u>	\$ <u>0</u>
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)		\$ <u><u>0</u></u>	\$ <u><u>(20,231)</u></u>

(To Summary of Findings)

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

Provider Name:
COMMUNITY HOSPITAL OF SAN BERNARDINO

Fiscal Period Ended:
JUNE 30, 2012

Provider NPI:
1235290818

REPORTED	AUDITED
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REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3)	\$ <u> 0</u>	\$ <u> 129,816</u>
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CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj 34)	\$ <u> 0</u>	\$ <u> 81,700</u>
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3. Inpatient Ancillary Service Charges (Adj 34)	\$ <u> 0</u>	\$ <u> 402,045</u>
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4. Total Charges - Medi-Cal Inpatient Services	\$ <u> 0</u>	\$ <u> 483,745</u>
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5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ <u> 0</u>	\$ <u> 353,929</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 NET COSTS OF COVERED SERVICES

Provider Name:
COMMUNITY HOSPITAL OF SAN BERNARDINO

Fiscal Period Ended:
JUNE 30, 2012

Provider NPI:
1235290818

	REPORTED	AUDITED
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ 0	\$ 48,115
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ 0	\$ 81,701
3. Medi-Cal Inpatient Hospital Based Physician for Intern and Resident Services (Sch)	\$ 0	\$ 0
4. \$ \$	0	0
5. \$ \$	0	0
6. SUBTOTAL (Sum of Lines 1 through 5)	\$ 0	\$ 129,816
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	\$ (See Schedule 1)	\$ 0
8. SUBTOTAL	\$ 0	\$ 129,816
	(To Schedule 2)	
9. Medi-Cal Deductible (Adj)	\$ 0	\$ 0
10. Medi-Cal Coinsurance (Adj 35)	\$ 0	\$ (604)
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ 0	\$ 129,212
	(To Schedule 1)	

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
COMMUNITY HOSPITAL OF SAN BERNARDINOFiscal Period Ended:
JUNE 30, 2012Provider NPI:
1235290818

GENERAL SERVICE UNIT NET OF SWING-BED COSTS

INPATIENT DAYS

	REPORTED	AUDITED
1. Total Inpatient Days (include private & swing-bed) (Adj 30)	42,751	43,315
2. Inpatient Days (include private, exclude swing-bed)	42,751	43,315
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj 30)	42,751	43,315
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)	\$ 47,118,743	\$ 46,347,008
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)	\$ 47,118,743	\$ 46,347,008

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 0	\$ 0
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 ÷ L 28)	\$ 0.000000	\$ 0.000000
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)	\$ 0.00	\$ 0.00
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)	\$ 47,118,743	\$ 46,347,008

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 ÷ L 2)	\$ 1,102.17	\$ 1,070.00
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 0	\$ 0
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 0	\$ 81,701
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 0	\$ 81,701

(To Schedule 3)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
COMMUNITY HOSPITAL OF SAN BERNARDINO

Fiscal Period Ended:
JUNE 30, 2012

Provider NPI:
1235290818

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 43, Col 26)	\$ 3,836,690	\$ 3,811,660
2. Total Inpatient Days (Adj 30)	4,026	4,032
3. Average Per Diem Cost	\$ 952.98	\$ 945.35
4. Medi-Cal Inpatient Days (Adj)	0	0
5. Cost Applicable to Medi-Cal	\$ 0	\$ 0
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 31, Col 26)	\$ 8,894,438	\$ 8,774,889
7. Total Inpatient Days (Adj 30)	4,289	4,287
8. Average Per Diem Cost	\$ 2,073.78	\$ 2,046.86
9. Medi-Cal Inpatient Days (Adj)	0	0
10. Cost Applicable to Medi-Cal	\$ 0	\$ 0
CORONARY CARE UNIT		
11. Total Inpatient Routine Cost (Sch 8, Line 32, Col 26)	\$ 0	\$ 0
12. Total Inpatient Days (Adj)	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Adj)	0	0
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0
BURN INTENSIVE CARE UNIT		
16. Total Inpatient Routine Cost (Sch 8, Line 33, Col 26)	\$ 0	\$ 0
17. Total Inpatient Days (Adj)	0	0
18. Average Per Diem Cost	\$ 0.00	\$ 0.00
19. Medi-Cal Inpatient Days (Adj)	0	0
20. Cost Applicable to Medi-Cal	\$ 0	\$ 0
SURGICAL INTENSIVE CARE UNIT		
21. Total Inpatient Routine Cost (Sch 8, Line 34, Col 26)	\$ 0	\$ 0
22. Total Inpatient Days (Adj)	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Adj)	0	0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
NEONATAL INTENSIVE CARE		
26. Total Inpatient Routine Cost (Sch 8, Line 35, Col 26)	\$ 4,314,720	\$ 4,216,095
27. Total Inpatient Days (Adj 30)	2,136	2,139
28. Average Per Diem Cost	\$ 2,020.00	\$ 1,971.06
29. Medi-Cal Inpatient Days (Adj)	0	0
30. Cost Applicable to Medi-Cal	\$ 0	\$ 0
ADMINISTRATIVE DAYS		
31. Per Diem Rate (Adj 32)	\$ 0.00	\$ 416.84
32. Medi-Cal Inpatient Days (Adj 32)	0	196
33. Cost Applicable to Medi-Cal	\$ 0	\$ 81,701
ADMINISTRATIVE DAYS		
34. Per Diem Rate (Adj)	\$ 0.00	\$ 0.00
35. Medi-Cal Inpatient Days (Adj)	0	0
36. Cost Applicable to Medi-Cal	\$ 0	\$ 0
37. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,30,33,36)	\$ 0	\$ 81,701

(To Schedule 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
COMMUNITY HOSPITAL OF SAN BERNARDINO

Fiscal Period Ended:
JUNE 30, 2012

Provider NPI:
1235290818

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

(To Schedule 4)

SCHEDULE OF MEDI-CAL ANCILLARY COSTS

Provider Name:
COMMUNITY HOSPITAL OF SAN BERNARDINO

Fiscal Period Ended:
JUNE 30, 2012

Provider NPI:
1235290818

		TOTAL ANCILLARY COST *	TOTAL ANCILLARY CHARGES (Adj 31)	RATIO COST TO CHARGES	MEDI-CAL CHARGES (From Schedule 6)	MEDI-CAL COST
ANCILLARY COST CENTERS						
50.00	Operating Room	\$ 6,375,694	\$ 33,442,478	0.190647	\$ 0	\$ 0
51.00	Recovery Room	0	0	0.000000	0	0
52.00	Delivery Room and Labor Room	6,659,090	18,397,488	0.361956	0	0
53.00	Anesthesiology	0	0	0.000000	0	0
54.00	Radiology-Diagnostic	6,272,773	23,320,171	0.268985	18,002	4,842
55.00	Radiology-Therapeutic	0	0	0.000000	0	0
56.00	Radioisotope	561,821	3,280,731	0.171249	0	0
57.00	Computed Tomography (CT) Scan	336,063	11,667,390	0.028804	0	0
58.00	Magnetic Resonance Imaging (MRI)	478,317	1,312,988	0.364296	0	0
59.00	Cardiac Catheterization	226,370	2,101,665	0.107710	0	0
60.00	Laboratory	9,401,439	58,014,538	0.162053	62,942	10,200
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.	1,004,791	1,098,882	0.914376	0	0
64.00	Intravenous Therapy	0	0	0.000000	0	0
65.00	Respiratory Therapy	7,807,961	106,141,058	0.073562	0	0
66.00	Physical Therapy	304,547	1,639,259	0.185783	23,973	4,454
67.00	Occupational Therapy	51,244	369,665	0.138622	20,580	2,853
68.00	Speech Pathology	190,444	763,784	0.249342	0	0
69.00	Electrocardiology	1,748,422	11,734,207	0.149002	0	0
70.00	Electroencephalography	84,464	583,961	0.144640	0	0
71.00	Medical Supplies Charged to Patients	7,850,303	12,090,361	0.649303	0	0
72.00	Implantable Devices Charged to Patients	836,880	2,056,742	0.406896	0	0
73.00	Drugs Charged to Patients	11,468,387	123,089,027	0.093171	276,548	25,766
74.00	Renal Dialysis	814,808	6,821,608	0.119445	0	0
75.00	ASC (Non-Distinct Part)	2,772,942	2,298,688	1.206315	0	0
76.00	Other Ancillary (specify)	0	0	0.000000	0	0
77.00		0	0	0.000000	0	0
78.00		0	0	0.000000	0	0
79.00		0	0	0.000000	0	0
80.00		0	0	0.000000	0	0
81.00		0	0	0.000000	0	0
82.00		0	0	0.000000	0	0
83.00		0	0	0.000000	0	0
84.00		0	0	0.000000	0	0
85.00		0	0	0.000000	0	0
86.00		0	0	0.000000	0	0
87.00		0	0	0.000000	0	0
87.01		0	0	0.000000	0	0
88.00	Rural Health Clinic (RHC)	0	0	0.000000	0	0
89.00	Federally Qualified Health Center (FQHC)	0	0	0.000000	0	0
90.00	Clinic	396,387	129,000	3.072769	0	0
91.00	Emergency	9,712,903	70,858,071	0.137075	0	0
92.00	Observation Beds	0	0	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	Partial Hospitalization	2,022,468	9,841,023	0.205514	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	\$ 77,378,517	\$ 501,052,785		\$ 402,045	\$ 48,115

(To Schedule 3)

* From Schedule 8, Column 26

ADJUSTMENTS TO MEDI-CAL CHARGES

Provider Name:
COMMUNITY HOSPITAL OF SAN BERNARDINO

Fiscal Period Ended:
JUNE 30, 2012

Provider NPI:
1235290818

ANCILLARY CHARGES		REPORTED	ADJUSTMENTS (Adj 33)	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	18,002	18,002
55.00	Radiology-Therapeutic			0
56.00	Radioisotope			0
57.00	Computed Tomography (CT) Scan			0
58.00	Magnetic Resonance Imaging (MRI)			0
59.00	Cardiac Catheterization			0
60.00	Laboratory	0	62,942	62,942
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	23,973	23,973
67.00	Occupational Therapy	0	20,580	20,580
68.00	Speech Pathology			0
69.00	Electrocardiology			0
70.00	Electroencephalography			0
71.00	Medical Supplies Charged to Patients			0
72.00	Implantable Devices Charged to Patients			0
73.00	Drugs Charged to Patients	0	276,548	276,548
74.00	Renal Dialysis			0
75.00	ASC (Non-Distinct Part)			0
76.00	Other Ancillary (specify)			0
77.00				0
78.00				0
79.00				0
80.00				0
81.00				0
82.00				0
83.00				0
84.00				0
85.00				0
86.00				0
87.00				0
87.01				0
88.00	Rural Health Clinic (RHC)			0
89.00	Federally Qualified Health Center (FQHC)			0
90.00	Clinic			0
91.00	Emergency			0
92.00	Observation Beds			0
93.00	Other Outpatient Services (Specify)			0
93.01				0
93.02	Partial Hospitalization			0
93.03				0
93.04				0
93.05				0
TOTAL MEDI-CAL ANCILLARY CHARGES		\$ 0	\$ 402,045	\$ 402,045

(To Schedule 5)

COMPUTATION OF MEDI-CAL CONTRACT COST

Provider Name:
COMMUNITY HOSPITAL OF SAN BERNARDINO

Fiscal Period Ended:
JUNE 30, 2012

Provider NPI:
1235290818

		REPORTED	AUDITED
1.	Net Cost of Covered Services Rendered to Medi-Cal Patients (Contract Sch 3)	\$ <u>36,838,708</u>	\$ <u>25,919,851</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>36,838,708</u>	\$ <u>25,919,851</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>36,838,708</u>	\$ <u>25,919,851</u>
		(To Summary of Findings)	
9.	Medi-Cal Overpayments (Adj 48)	\$ <u>0</u>	\$ <u>(9,050)</u>
10.	Medi-Cal Credit Balances (Adj)	\$ <u>0</u>	\$ <u>0</u>
11.	\$	\$ <u>0</u>	\$ <u>0</u>
12.	\$	\$ <u>0</u>	\$ <u>0</u>
13.	TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ <u>0</u>	\$ <u>(9,050)</u>
		(To Summary of Findings)	

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

Provider Name:
COMMUNITY HOSPITAL OF SAN BERNARDINO

Fiscal Period Ended:
JUNE 30, 2012

Provider NPI:
1235290818

REPORTED

AUDITED

REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Contract Sch 3)	\$ <u>36,838,708</u>	\$ <u>26,128,055</u>
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CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj 39)	\$ <u>60,713,093</u>	\$ <u>37,752,158</u>
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3. Inpatient Ancillary Service Charges (Adj 39)	\$ <u>74,144,085</u>	\$ <u>68,824,469</u>
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4. Total Charges - Medi-Cal Inpatient Services	\$ <u>134,857,178</u>	\$ <u>106,576,627</u>
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5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ <u>98,018,470</u>	\$ <u>80,448,572</u>
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6. Excess of Reasonable Cost Over Customary Charges (Line 1 minus Line 4)	\$ <u>0</u>	\$ <u>0</u>
	(To Contract Sch 1)	

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

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

Provider Name:
COMMUNITY HOSPITAL OF SAN BERNARDINO

Fiscal Period Ended:
JUNE 30, 2012

Provider NPI:
1235290818

GENERAL SERVICE UNIT NET OF SWING-BEDS COSTS

	REPORTED	AUDITED
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INPATIENT DAYS

1. Total Inpatient Days (include private & swing-bed) (Adj 30)	42,751	43,315
2. Inpatient Days (include private, exclude swing-bed)	42,751	43,315
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj 30)	42,751	43,315
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 37)	16,212	7,162

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)	\$ 47,118,743	\$ 46,347,008
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)	\$ 47,118,743	\$ 46,347,008

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges) (Adj)	\$ 0	\$ 0
29. Private Room Charges (excluding swing-bed charges) (Adj)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges) (Adj)	\$ 0	\$ 0
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 ÷ L 28)	\$ 0.000000	\$ 0.000000
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)	\$ 0.00	\$ 0.00
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)	\$ 47,118,743	\$ 46,347,008

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 ÷ L 2)	\$ 1,102.17	\$ 1,070.00
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 17,868,380	\$ 7,663,340
40. Cost Applicable to Medi-Cal (Contract Sch 4A)	\$ 6,486,219	\$ 7,747,724
41. Cost Applicable to Medi-Cal (Contract Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39, 40 & 41)	\$ 24,354,599	\$ 15,411,064

(To Contract Sch 3)

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

Provider Name:
COMMUNITY HOSPITAL OF SAN BERNARDINO

Fiscal Period Ended:
JUNE 30, 2012

Provider NPI:
1235290818

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 43, Col 26)	\$ 3,836,690	\$ 3,811,660
2. Total Inpatient Days (Adj 30)	4,026	4,032
3. Average Per Diem Cost	\$ 952.98	\$ 945.35
4. Medi-Cal Inpatient Days (Adj 37)	1,692	982
5. Cost Applicable to Medi-Cal	\$ 1,612,442	\$ 928,334
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 31, Col 26)	\$ 8,894,438	\$ 8,774,889
7. Total Inpatient Days (Adj 30)	4,289	4,287
8. Average Per Diem Cost	\$ 2,073.78	\$ 2,046.86
9. Medi-Cal Inpatient Days (Adj 37)	1,531	2,360
10. Cost Applicable to Medi-Cal	\$ 3,174,957	\$ 4,830,590
CORONARY CARE UNIT		
11. Total Inpatient Routine Cost (Sch 8, Line 32, Col 26)	\$ 0	\$ 0
12. Total Inpatient Days (Adj)	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Adj)	0	0
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0
BURN INTENSIVE CARE UNIT		
16. Total Inpatient Routine Cost (Sch 8, Line 33, Col 26)	\$ 0	\$ 0
17. Total Inpatient Days (Adj)	0	0
18. Average Per Diem Cost	\$ 0.00	\$ 0.00
19. Medi-Cal Inpatient Days (Adj)	0	0
20. Cost Applicable to Medi-Cal	\$ 0	\$ 0
SURGICAL INTENSIVE CARE UNIT		
21. Total Inpatient Routine Cost (Sch 8, Line 34, Col 26)	\$ 0	\$ 0
22. Total Inpatient Days (Adj)	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Adj)	0	0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
NEONATAL INTENSIVE CARE		
26. Total Inpatient Routine Cost (Sch 8, Line 35, Col 26)	\$ 4,314,720	\$ 4,216,095
27. Total Inpatient Days (Adj 30)	2,136	2,139
28. Average Per Diem Cost	\$ 2,020.00	\$ 1,971.06
28. Medi-Cal Inpatient Days (Adj 37)	841	1,009
29. Cost Applicable to Medi-Cal	\$ 1,698,820	\$ 1,988,800
30. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,29)	\$ 6,486,219	\$ 7,747,724

(To Contract Sch 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
COMMUNITY HOSPITAL OF SAN BERNARDINO

Fiscal Period Ended:
JUNE 30, 2012

Provider NPI:
1235290818

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

(To Contract Sch 4)

SCHEDULE OF MEDI-CAL ANCILLARY COSTS

Provider Name:
COMMUNITY HOSPITAL OF SAN BERNARDINO

Fiscal Period Ended:
JUNE 30, 2012

Provider NPI:
1235290818

ANCILLARY COST CENTERS		TOTAL ANCILLARY COST*	TOTAL ANCILLARY CHARGES (Adj 31)	RATIO COST TO CHARGES	MEDI-CAL CHARGES (Contract Sch 6)	MEDI-CAL COST
50.00	Operating Room	\$ 6,375,694	\$ 33,442,478	0.190647	\$ 7,155,533	\$ 1,364,178
51.00	Recovery Room	0	0	0.000000	0	0
52.00	Delivery Room and Labor Room	6,659,090	18,397,488	0.361956	2,548,908	922,594
53.00	Anesthesiology	0	0	0.000000	0	0
54.00	Radiology-Diagnostic	6,272,773	23,320,171	0.268985	2,332,591	627,432
55.00	Radiology-Therapeutic	0	0	0.000000	0	0
56.00	Radioisotope	561,821	3,280,731	0.171249	526,451	90,154
57.00	Computed Tomography (CT) Scan	336,063	11,667,390	0.028804	820,769	23,641
58.00	Magnetic Resonance Imaging (MRI)	478,317	1,312,988	0.364296	75,752	27,596
59.00	Cardiac Catheterization	226,370	2,101,665	0.107710	219,564	23,649
60.00	Laboratory	9,401,439	58,014,538	0.162053	10,927,946	1,770,908
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.	1,004,791	1,098,882	0.914376	645,653	590,370
64.00	Intravenous Therapy	0	0	0.000000	0	0
65.00	Respiratory Therapy	7,807,961	106,141,058	0.073562	8,518,780	626,659
66.00	Physical Therapy	304,547	1,639,259	0.185783	353,078	65,596
67.00	Occupational Therapy	51,244	369,665	0.138622	50,110	6,946
68.00	Speech Pathology	190,444	763,784	0.249342	161,300	40,219
69.00	Electrocardiology	1,748,422	11,734,207	0.149002	1,654,389	246,507
70.00	Electroencephalography	84,464	583,961	0.144640	74,426	10,765
71.00	Medical Supplies Charged to Patients	7,850,303	12,090,361	0.649303	1,838,265	1,193,591
72.00	Implantable Devices Charged to Patients	836,880	2,056,742	0.406896	225,173	91,622
73.00	Drugs Charged to Patients	11,468,387	123,089,027	0.093171	26,905,056	2,506,784
74.00	Renal Dialysis	814,808	6,821,608	0.119445	1,805,661	215,677
75.00	ASC (Non-Distinct Part)	2,772,942	2,298,688	1.206315	0	0
76.00	Other Ancillary (specify)	0	0	0.000000	0	0
77.00		0	0	0.000000	0	0
78.00		0	0	0.000000	0	0
79.00		0	0	0.000000	0	0
80.00		0	0	0.000000	0	0
81.00		0	0	0.000000	0	0
82.00		0	0	0.000000	0	0
83.00		0	0	0.000000	0	0
84.00		0	0	0.000000	0	0
85.00		0	0	0.000000	0	0
86.00		0	0	0.000000	0	0
87.00		0	0	0.000000	0	0
87.01		0	0	0.000000	0	0
88.00	Rural Health Clinic (RHC)	0	0	0.000000	0	0
89.00	Federally Qualified Health Center (FQHC)	0	0	0.000000	0	0
90.00	Clinic	396,387	129,000	3.072769	0	0
91.00	Emergency	9,712,903	70,858,071	0.137075	1,985,063	272,103
92.00	Observation Beds	0	0	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	Partial Hospitalization	2,022,468	9,841,023	0.205514	0	0
93.03						
93.04						
93.05						
	TOTAL	\$ 77,378,517	\$ 501,052,785		\$ 68,824,469	\$ 10,716,991

(To Contract Sch 3)

* From Schedule 8, Column 26

ADJUSTMENTS TO MEDI-CAL CHARGES

Provider Name:
COMMUNITY HOSPITAL OF SAN BERNARDINO

Fiscal Period Ended:
JUNE 30, 2012

Provider NPI:
1235290818

ANCILLARY CHARGES		REPORTED	ADJUSTMENTS (Adj 38)	AUDITED
50.00	Operating Room	\$ 3,511,514	\$ 3,644,019	\$ 7,155,533
51.00	Recovery Room			0
52.00	Delivery Room and Labor Room	6,952,284	(4,403,376)	2,548,908
53.00	Anesthesiology			0
54.00	Radiology-Diagnostic	2,382,031	(49,440)	2,332,591
55.00	Radiology-Therapeutic			0
56.00	Radioisotope	490,492	35,959	526,451
57.00	Computed Tomography (CT) Scan	875,146	(54,377)	820,769
58.00	Magnetic Resonance Imaging (MRI)	228,783	(153,031)	75,752
59.00	Cardiac Catheterization	252,341	(32,777)	219,564
60.00	Laboratory	10,642,951	284,995	10,927,946
61.00	PBP Clinical Laboratory Services-Program Only			0
62.00	Whole Blood & Packed Red Blood Cells			0
63.00	Blood Storing, Processing, & Trans.	236,277	409,376	645,653
64.00	Intravenous Therapy			0
65.00	Respiratory Therapy	10,211,531	(1,692,751)	8,518,780
66.00	Physical Therapy	418,250	(65,172)	353,078
67.00	Occupational Therapy	74,658	(24,548)	50,110
68.00	Speech Pathology	147,071	14,229	161,300
69.00	Electrocardiology	1,864,496	(210,107)	1,654,389
70.00	Electroencephalography	185,362	(110,936)	74,426
71.00	Medical Supplies Charged to Patients	2,544,837	(706,572)	1,838,265
72.00	Implantable Devices Charged to Patients	329,736	(104,563)	225,173
73.00	Drugs Charged to Patients	26,584,754	320,302	26,905,056
74.00	Renal Dialysis	1,738,990	66,671	1,805,661
75.00	ASC (Non-Distinct Part)	230,105	(230,105)	0
76.00	Other Ancillary (specify)			0
77.00				0
78.00				0
79.00				0
80.00				0
81.00				0
82.00				0
83.00				0
84.00				0
85.00				0
86.00				0
87.00				0
87.01				0
88.00	Rural Health Clinic (RHC)			0
89.00	Federally Qualified Health Center (FQHC)			0
90.00	Clinic			0
91.00	Emergency	4,242,476	(2,257,413)	1,985,063
92.00	Observation Beds			0
93.00	Other Outpatient Services (Specify)			0
93.01				0
93.02	Partial Hospitalization			0
93.03				0
93.04				0
93.05				0
TOTAL MEDI-CAL ANCILLARY CHARGES		\$ 74,144,085	\$ (5,319,616)	\$ 68,824,469

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

Provider Name:
COMMUNITY HOSPITAL OF SAN BERNARDINO

Fiscal Period Ended:
JUNE 30, 2012

Provider NPI:
1235290818

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

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

SUMMARY OF DISTINCT PART FACILITY EXPENSES

Provider Name:
COMMUNITY HOSPITAL OF SAN BERNARDINO

Fiscal Period Ended:
JUNE 30, 2012

Provider NPI:
1235290818

COL.	COST CENTER DIRECT AND ALLOCATED EXPENSE	REPORTED	AUDITED * SEE NOTE (A)	DIFFERENCE
0.00	Distinct Part	\$	\$ 0	\$ 0
1.00	Capital Related Costs-Buildings and Fixtures		0	0
1.01	New Cap-Old Costs-Buildings and Fixtures		0	0
2.00	Capital Related Costs-Movable Equipment		0	0
3.00			0	0
3.02			0	0
3.03			0	0
3.04			0	0
3.05			0	0
3.06			0	0
3.07			0	0
3.08			0	0
3.09			0	0
4.00	Employee Benefits		0	0
5.01			0	0
5.02			0	0
5.03			0	0
5.04			0	0
5.05			0	0
5.06			0	0
5.07			0	0
5.08			0	0
5.00	Administrative and General		0	0
6.00	Maintenance and Repairs		0	0
7.00	Operation of Plant		0	0
8.00	Laundry and Linen Service		0	0
9.00	Housekeeping		0	0
10.00	Dietary		0	0
11.00	Cafeteria		0	0
12.00	Maintenance of Personnel		0	0
13.00	Nursing Administration		0	0
14.00	Central Services and Supply		0	0
15.00	Pharmacy		0	0
16.00	Medical Records & Library		0	0
17.00	Social Service		0	0
18.00	Other General Service (specify)		0	0
19.00	Nonphysician Anesthetists		0	0
20.00	Nursing School		0	0
21.00	Intern & Res. Service-Salary & Fringes (Approved)		0	0
22.00	Intern & Res. Other Program Costs (Approved)		0	0
23.00	Paramedical Ed. Program (specify)		0	0
23.01			0	0
23.02			0	0
101.00	TOTAL DIRECT AND ALLOCATED EXPENSES	\$ 0	\$ 0	\$ 0

(To DPNF Sch 1)

* From Schedule 8, line 44 plus line 45.

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

Provider Name:
COMMUNITY HOSPITAL OF SAN BERNARDINO

Fiscal Period Ended:
JUNE 30, 2012

Provider NPI:
1235290818

	REPORTED	AUDITED	DIFFERENCE
COMPUTATION OF SUBACUTE PER DIEM			
1. Adult Subacute Ancillary Cost (Adult Subacute Sch 3) (A)	\$ 7,719,952	\$ 5,781,083	\$ (1,938,869)
2. Adult Subacute Routine Cost (Adult Subacute Sch 2) (A)	\$ 17,530,230	\$ 17,150,596	\$ (379,634)
3. Total Adult Subacute Facility Cost (Lines 1 & 2) (A)	\$ 25,250,182	\$ 22,931,679	\$ (2,318,503)
4. Total Adult Subacute Patient Days (Adj 29)	30,460	30,778	318
5. Average Adult Subacute Per Diem Cost (L3 ÷ L4)	\$ 828.96	\$ 745.07	\$ (83.89)

ADULT SUBACUTE OVERPAYMENT & OVERBILLINGS

6. Medi-Cal Overpayments (Adj 49)	\$ 0	\$ (8,639)	\$ (8,639)
7. Medi-Cal Credit Balances (Adj)	\$ 0	\$ 0	\$ 0
8. MEDI-CAL SETTLEMENT Due Provider (State)	\$ 0	\$ (8,639)	\$ (8,639)
		(To Summary of Findings)	

GENERAL INFORMATION

9. Contracted Number of Adult Subacute Beds (Adj 47)	0	88	88
10. Total Licensed Nursing Facility Beds (Adj)	88	88	0
11. Total Licensed Capacity (All levels of care)(Adj 47)	381	347	(34)
12. Total Medi-Cal Adult Subacute Patient Days (Adj 45) (B) ***	29,776	30,037	261

CAPITAL RELATED COST

13. Direct Capital Related Cost	N/A	\$ 0	N/A
14. Indirect Capital Related Cost (Adult Subacute Sch 5) (A)	N/A	\$ 539,563	N/A
15. Total Capital Related Cost (Lines 13 & 14) (A)	N/A	\$ 539,563	N/A

TOTAL SALARY & BENEFITS

16. Direct Salary & Benefits Expenses (A)	N/A	\$ 7,065,236	N/A
17. Alloc Salary & Benefits Expenses (Adult Subacute Sch 5) (A)	N/A	\$ 5,209,035	N/A
18. Total Salary & Benefits Expenses (Lines 16 & 17) (A)	N/A	\$ 12,274,271	N/A

AUDITED ADULT SUBACUTE COST-VENTILATOR AND NONVENTILATOR

	AUDITED COSTS (Adj 43)	AUDITED TOTAL DAYS (Adj 46)	AUDITED MEDI-CAL DAYS (Adj 44)
19. Ventilator (Equipment Cost Only)	\$ 237,239	15,726	15,317
20. Nonventilator	N/A	15,052	14,628
21. TOTAL	N/A	30,778	29,945

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

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

*** Audited Total Medi-Cal Adult Subacute Days from line 12 includes additional 92 SNF Medi-Cal days.

SUMMARY OF ADULT SUBACUTE FACILITY EXPENSES

Provider Name:
COMMUNITY HOSPITAL OF SAN BERNARDINO

Fiscal Period Ended:
JUNE 30, 2012

Provider NPI:
1235290818

COL.	COST CENTER DIRECT AND ALLOCATED EXPENSE	REPORTED	AUDITED * (A)	DIFFERENCE
0.00	Adult Subacute	\$ 8,729,902	\$ 8,791,602	\$ 61,700
1.00	Capital Related Costs-Buildings and Fixtures		0	0
1.01	New Cap-Old Costs-Buildings and Fixtures	155,851	172,170	16,319
2.00	Capital Related Costs-Movable Equipment	208,345	115,644	(92,701)
3.00			0	0
3.02			0	0
3.03			0	0
3.04			0	0
3.05			0	0
3.06			0	0
3.07			0	0
3.08			0	0
3.09			0	0
4.00	Employee Benefits	2,325,720	2,204,493	(121,227)
5.01			0	0
5.02			0	0
5.03			0	0
5.04			0	0
5.05			0	0
5.06			0	0
5.07			0	0
5.08			0	0
5.00	Administrative and General	2,579,794	2,240,474	(339,320)
6.00	Maintenance and Repairs	329,996	340,931	10,935
7.00	Operation of Plant	607,856	634,141	26,285
8.00	Laundry and Linen Service	507,698	514,367	6,669
9.00	Housekeeping	268,042	282,041	13,999
10.00	Dietary	823,822	842,861	19,039
11.00	Cafeteria	183,866	201,116	17,250
12.00	Maintenance of Personnel		0	0
13.00	Nursing Administration	470,693	457,842	(12,851)
14.00	Central Services and Supply		0	0
15.00	Pharmacy		0	0
16.00	Medical Records & Library	338,645	352,912	14,267
17.00	Social Service		0	0
18.00	Other General Service (specify)		0	0
19.00	Nonphysician Anesthetists		0	0
20.00	Nursing School		0	0
21.00	Intern & Res. Service-Salary & Fringes (Approved)		0	0
22.00	Intern & Res. Other Program Costs (Approved)		0	0
23.00	Paramedical Ed. Program (specify)		0	0
23.01			0	0
23.02			0	0
101.00	TOTAL DIRECT AND ALLOCATED EXPENSES	\$ 17,530,230	\$ 17,150,596	\$ (379,634)

(To Adult Subacute Sch 1)

* From Schedule 8, Line 46.00

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

**ALLOCATION OF INDIRECT EXPENSES
ADULT SUBACUTE**

Provider Name:
COMMUNITY HOSPITAL OF SAN BERNARDINO

Fiscal Period Ended:
JUNE 30, 2012

Provider NPI:
1235290818

COL.	COST CENTER ALLOCATED EXPENSES	AUDITED CAP RELATED (COL 1)	AUDITED SAL & EMP BENEFITS (COL 2) (A)
1.00	Capital Related Costs-Buildings and Fixtures	\$ 0	\$ N/A
1.01	New Cap-Old Costs-Buildings and Fixtures	172,170	N/A
2.00	Capital Related Costs-Movable Equipment	115,644	N/A
3.00		0	N/A
3.02		0	N/A
3.03		0	N/A
3.04		0	N/A
3.05		0	N/A
3.06		0	N/A
3.07		0	N/A
3.08		0	N/A
3.09		0	N/A
4.00	Employee Benefits	3,966	2,200,527
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	61,202	1,000,617
6.00	Maintenance and Repairs	41,979	170,646
7.00	Operation of Plant	2,939	209,955
8.00	Laundry and Linen Service	29,341	86,729
9.00	Housekeeping	7,930	218,335
10.00	Dietary	56,440	521,129
11.00	Cafeteria	21,864	140,392
12.00	Maintenance of Personnel	0	0
13.00	Nursing Administration	16,802	394,889
14.00	Central Services and Supply	0	0
15.00	Pharmacy	0	0
16.00	Medical Records & Library	9,285	265,817
17.00	Social Service	0	0
18.00	Other General Service (specify)	0	0
19.00	Nonphysician Anesthetists	0	0
20.00	Nursing School	0	0
21.00	Intern & Res. Service-Salary & Fringes (Approved)	0	0
22.00	Intern & Res. Other Program Costs (Approved)	0	0
23.00	Paramedical Ed. Program (specify)	0	0
23.01		0	0
23.02		0	0
101.00	TOTAL ALLOCATED INDIRECT EXPENSES	\$ 539,563	\$ 5,209,035

(To Adult Subacute Sch 1)

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

Provider Name:

Fiscal Period Ended:

COMMUNITY HOSPITAL OF SAN BERNARDINO

JUNE 30, 2012

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
ANCILLARY COST CENTERS												
50.00 Operating Room	0	896,512	0	0	0	0	0	0	0	0	4,336,480	861,029
51.00 Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
52.00 Delivery Room and Labor Room	0	988,232	0	0	0	0	0	0	0	0	4,769,404	946,988
53.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
54.00 Radiology-Diagnostic	0	1,008,086	0	0	0	0	0	0	0	0	4,589,302	911,228
55.00 Radiology-Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
56.00 Radioisotope	0	72,048	0	0	0	0	0	0	0	0	416,881	82,774
57.00 Computed Tomography (CT) Scan	0	53,018	0	0	0	0	0	0	0	0	226,859	45,044
58.00 Magnetic Resonance Imaging (MRI)	0	13,081	0	0	0	0	0	0	0	0	392,512	77,935
59.00 Cardiac Catheterization	0	32,580	0	0	0	0	0	0	0	0	151,340	30,049
60.00 Laboratory	0	1,105,649	0	0	0	0	0	0	0	0	6,964,891	1,382,912
61.00 PBP Clinical Laboratory Services-Program Only	0	0	0	0	0	0	0	0	0	0	0	0
62.00 Whole Blood & Packed Red Blood Cells	0	0	0	0	0	0	0	0	0	0	0	0
63.00 Blood Storing, Processing, & Trans.	0	0	0	0	0	0	0	0	0	0	825,571	163,921
64.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
65.00 Respiratory Therapy	0	1,271,877	0	0	0	0	0	0	0	0	5,777,935	1,147,236
66.00 Physical Therapy	0	48,306	0	0	0	0	0	0	0	0	213,906	42,472
67.00 Occupational Therapy	0	8,593	0	0	0	0	0	0	0	0	37,079	7,362
68.00 Speech Pathology	0	15,729	0	0	0	0	0	0	0	0	153,536	30,485
69.00 Electrocardiology	0	312,826	0	0	0	0	0	0	0	0	1,364,006	270,830
70.00 Electroencephalography	0	12,229	0	0	0	0	0	0	0	0	55,921	11,103
71.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0	5,626,287	1,117,126
72.00 Implantable Devices Charged to Patients	0	0	0	0	0	0	0	0	0	0	596,781	118,494
73.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	3,967,885	787,842
74.00 Renal Dialysis	0	140,249	0	0	0	0	0	0	0	0	615,909	122,292
75.00 ASC (Non-Distinct Part)	0	401,138	0	0	0	0	0	0	0	0	1,998,250	396,762
76.00 Other Ancillary (specify)	0	0	0	0	0	0	0	0	0	0	0	0
77.00	0	0	0	0	0	0	0	0	0	0	0	0
78.00	0	0	0	0	0	0	0	0	0	0	0	0
79.00	0	0	0	0	0	0	0	0	0	0	0	0
80.00	0	0	0	0	0	0	0	0	0	0	0	0
81.00	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
87.00	0	0	0	0	0	0	0	0	0	0	0	0
87.01	0	0	0	0	0	0	0	0	0	0	0	0
88.00 Rural Health Clinic (RHC)	0	0	0	0	0	0	0	0	0	0	0	0
89.00 Federally Qualified Health Center (FQHC)	0	0	0	0	0	0	0	0	0	0	0	0
90.00 Clinic	0	67,640	0	0	0	0	0	0	0	0	313,305	62,208
91.00 Emergency	0	1,569,292	0	0	0	0	0	0	0	0	7,038,941	1,397,615
92.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
93.00 Other Outpatient Services (Specify)	0	0	0	0	0	0	0	0	0	0	0	0
93.01	0	0	0	0	0	0	0	0	0	0	0	0
93.02 Partial Hospitalization	0	259,042	0	0	0	0	0	0	0	0	1,289,079	255,953
93.03	0	0	0	0	0	0	0	0	0	0	0	0
93.04	0	0	0	0	0	0	0	0	0	0	0	0
93.05	0	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTERS												
94.00 Home Program Dialysis	0	0	0	0	0	0	0	0	0	0	0	0
95.00 Ambulance Services	0	0	0	0	0	0	0	0	0	0	0	0
96.00 Durable Medical Equipment-Rented	0	0	0	0	0	0	0	0	0	0	0	0
97.00 Durable Medical Equipment-Sold	0	0	0	0	0	0	0	0	0	0	0	0
98.00 Other Reimbursable (specify)	0	0	0	0	0	0	0	0	0	0	0	0
99.00 Outpatient Rehabilitation Provider (specify)	0	0	0	0	0	0	0	0	0	0	0	0
100.00 Intern-Resident Service (not appvd. tchg. prgm.)	0	0	0	0	0	0	0	0	0	0	0	0
101.00 Home Health Agency	0	419,978	0	0	0	0	0	0	0	0	2,044,769	405,999

Provider Name:

Fiscal Period Ended:

COMMUNITY HOSPITAL OF SAN BERNARDINO

JUNE 30, 2012

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
190.00 Gift, Flower, Coffee Shop, & Canteen	0	0	0	0	0	0	0	0	0	0	10,013	1,988
192.00 Physicians' Private Offices	0	0	0	0	0	0	0	0	0	0	54,974	10,915
193.00 Nonpaid Workers	0	12,904	0	0	0	0	0	0	0	0	274,315	54,467
194.00 Medical Office Building	0	21,342	0	0	0	0	0	0	0	0	711,874	141,346
194.01 Vacant Space	0	0	0	0	0	0	0	0	0	0	65,389	12,983
194.02 Advertising/Marketing	0	42,445	0	0	0	0	0	0	0	0	556,901	110,575
194.03 Public Education	0	23,777	0	0	0	0	0	0	0	0	308,551	61,264
194.04 Visitors Meals	0	24,272	0	0	0	0	0	0	0	0	176,591	35,063
194.05 Community Medical Plaza	0	0	0	0	0	0	0	0	0	0	883,966	175,516
194.06 Meals-On-Wheels	0	0	0	0	0	0	0	0	0	0	0	0
194.09 Foundation	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	<u>27,839,658</u>	0	0	0	0	0	0	0	0	<u>165,335,543</u>	<u>27,389,787</u>

Provider Name:
COMMUNITY HOSPITAL OF SAN BERNARDINO

Fiscal Period Ended:
JUNE 30, 2012

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
ANCILLARY COST CENTERS												
50.00 Operating Room	200,733	373,370	0	166,060	0	81,789	0	186,193	0	0	170,040	0
51.00 Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
52.00 Delivery Room and Labor Room	150,180	279,338	0	124,239	0	90,156	0	205,242	0	0	93,543	0
53.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
54.00 Radiology-Diagnostic	152,335	283,347	0	126,022	0	91,968	0	0	0	0	118,573	0
55.00 Radiology-Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
56.00 Radioisotope	6,495	12,081	0	5,373	0	6,573	0	14,963	0	0	16,681	0
57.00 Computed Tomography (CT) Scan	0	0	0	0	0	4,837	0	0	0	0	59,323	0
58.00 Magnetic Resonance Imaging (MRI)	0	0	0	0	0	1,193	0	0	0	0	6,676	0
59.00 Cardiac Catheterization	6,660	12,387	0	5,509	0	2,972	0	6,766	0	0	10,686	0
60.00 Laboratory	116,118	215,983	0	96,061	0	100,868	0	229,628	0	0	294,978	0
61.00 PBP Clinical Laboratory Services-Program Only	0	0	0	0	0	0	0	0	0	0	0	0
62.00 Whole Blood & Packed Red Blood Cells	0	0	0	0	0	0	0	0	0	0	0	0
63.00 Blood Storing, Processing, & Trans.	2,634	4,899	0	2,179	0	0	0	0	0	0	5,587	0
64.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
65.00 Respiratory Therapy	61,583	114,547	0	50,946	0	116,033	0	0	0	0	539,680	0
66.00 Physical Therapy	9,608	17,871	0	7,948	0	4,407	0	0	0	0	8,335	0
67.00 Occupational Therapy	1,122	2,088	0	929	0	784	0	0	0	0	1,880	0
68.00 Speech Pathology	299	557	0	248	0	1,435	0	0	0	0	3,883	0
69.00 Electrocardiology	6,884	12,805	0	5,695	0	28,539	0	0	0	0	59,663	0
70.00 Electroencephalography	3,622	6,736	0	2,996	0	1,116	0	0	0	0	2,969	0
71.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	1,045,416	0	0	61,474	0
72.00 Implantable Devices Charged to Patients	0	0	0	0	0	0	0	111,148	0	0	10,458	0
73.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	6,086,807	0	625,853	0
74.00 Renal Dialysis	0	0	0	0	0	12,795	0	29,128	0	0	34,685	0
75.00 ASC (Non-Distinct Part)	66,806	124,262	0	55,267	0	36,596	0	83,311	0	0	11,688	0
76.00 Other Ancillary (specify)	0	0	0	0	0	0	0	0	0	0	0	0
77.00	0	0	0	0	0	0	0	0	0	0	0	0
78.00	0	0	0	0	0	0	0	0	0	0	0	0
79.00	0	0	0	0	0	0	0	0	0	0	0	0
80.00	0	0	0	0	0	0	0	0	0	0	0	0
81.00	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
87.00	0	0	0	0	0	0	0	0	0	0	0	0
87.01	0	0	0	0	0	0	0	0	0	0	0	0
88.00 Rural Health Clinic (RHC)	0	0	0	0	0	0	0	0	0	0	0	0
89.00 Federally Qualified Health Center (FQHC)	0	0	0	0	0	0	0	0	0	0	0	0
90.00 Clinic	0	0	0	0	0	6,171	0	14,048	0	0	656	0
91.00 Emergency	121,221	225,475	0	100,282	0	143,167	0	325,920	0	0	360,282	0
92.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
93.00 Other Outpatient Services (Specify)	0	0	0	0	0	0	0	0	0	0	0	0
93.01	0	0	0	0	0	0	0	0	0	0	0	0
93.02 Partial Hospitalization	94,912	176,538	0	78,517	0	23,632	0	53,799	0	0	50,037	0
93.03	0	0	0	0	0	0	0	0	0	0	0	0
93.04	0	0	0	0	0	0	0	0	0	0	0	0
93.05	0	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTERS												
94.00 Home Program Dialysis	0	0	0	0	0	0	0	0	0	0	0	0
95.00 Ambulance Services	0	0	0	0	0	0	0	0	0	0	0	0
96.00 Durable Medical Equipment-Rented	0	0	0	0	0	0	0	0	0	0	0	0
97.00 Durable Medical Equipment-Sold	0	0	0	0	0	0	0	0	0	0	0	0
98.00 Other Reimbursable (specify)	0	0	0	0	0	0	0	0	0	0	0	0
99.00 Outpatient Rehabilitation Provider (specify)	0	0	0	0	0	0	0	0	0	0	0	0
100.00 Intern-Resident Service (not appvd. tchg. prgm.)	0	0	0	0	0	0	0	0	0	0	0	0
101.00 Home Health Agency	46,708	86,877	0	38,640	0	38,315	0	87,224	0	0	12,567	0

Provider Name:

Fiscal Period Ended:

COMMUNITY HOSPITAL OF SAN BERNARDINO

JUNE 30, 2012

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
190.00 Gift, Flower, Coffee Shop, & Canteen	7,468	13,890	0	6,178	0	0	0	0	0	0	0	0
192.00 Physicians' Private Offices	108,860	0	0	90,056	0	0	0	0	0	0	0	0
193.00 Nonpaid Workers	0	0	0	0	0	1,177	0	0	0	0	0	0
194.00 Medical Office Building	451,631	0	0	373,620	0	1,947	0	0	0	0	0	0
194.01 Vacant Space	0	0	0	0	0	0	0	0	0	0	0	0
194.02 Advertising/Marketing	1,811	3,368	0	1,498	0	3,872	0	0	0	0	0	0
194.03 Public Education	2,589	4,816	0	2,142	0	2,169	0	0	0	0	0	0
194.04 Visitors Meals	0	0	0	0	0	2,214	0	0	0	0	0	0
194.05 Community Medical Plaza	92,861	0	0	76,821	0	0	0	0	0	0	0	0
194.06 Meals-On-Wheels	0	0	0	0	0	0	0	0	0	0	0	0
194.09 Foundation	0	0	0	0	0	0	0	0	0	0	0	0
	0											
TOTAL	<u>4,063,426</u>	<u>6,679,680</u>	<u>1,421,388</u>	<u>3,361,543</u>	<u>2,329,137</u>	<u>2,099,489</u>	<u>0</u>	<u>4,037,530</u>	<u>1,156,564</u>	<u>6,086,807</u>	<u>3,801,276</u>	<u>0</u>

Provider Name:
COMMUNITY HOSPITAL OF SAN BERNARDINO

Fiscal Period Ended:
JUNE 30, 2012

TRIAL BALANCE EXPENSES	OTHER GEN SVC	NONPHYSICIAN ANESTHETIST	NURSING SCHOOL	I & R SVC SAL & BENEFITS	I&R OTHER PROGRAM COSTS	PARAMEDICAL EDUCATION PROGRAM	ALLOC COST 23.01	ALLOC COST 23.02	SUBTOTAL 24.00	POST STEP-DOWN ADJUSTMENT 25.00	TOTAL COST 26.00
	(SPECIFIC)										
	18.00	19.00	20.00	21.00	22.00	23.00					
ANCILLARY COST CENTERS											
50.00 Operating Room	0	0	0	0	0	0	0	0	6,375,694		6,375,694
51.00 Recovery Room	0	0	0	0	0	0	0	0	0		0
52.00 Delivery Room and Labor Room	0	0	0	0	0	0	0	0	6,659,090		6,659,090
53.00 Anesthesiology	0	0	0	0	0	0	0	0	0		0
54.00 Radiology-Diagnostic	0	0	0	0	0	0	0	0	6,272,773		6,272,773
55.00 Radiology-Therapeutic	0	0	0	0	0	0	0	0	0		0
56.00 Radioisotope	0	0	0	0	0	0	0	0	561,821		561,821
57.00 Computed Tomography (CT) Scan	0	0	0	0	0	0	0	0	336,063		336,063
58.00 Magnetic Resonance Imaging (MRI)	0	0	0	0	0	0	0	0	478,317		478,317
59.00 Cardiac Catheterization	0	0	0	0	0	0	0	0	226,370		226,370
60.00 Laboratory	0	0	0	0	0	0	0	0	9,401,439		9,401,439
61.00 PBP Clinical Laboratory Services-Program Only	0	0	0	0	0	0	0	0	0		0
62.00 Whole Blood & Packed Red Blood Cells	0	0	0	0	0	0	0	0	0		0
63.00 Blood Storing, Processing, & Trans.	0	0	0	0	0	0	0	0	1,004,791		1,004,791
64.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0		0
65.00 Respiratory Therapy	0	0	0	0	0	0	0	0	7,807,961		7,807,961
66.00 Physical Therapy	0	0	0	0	0	0	0	0	304,547		304,547
67.00 Occupational Therapy	0	0	0	0	0	0	0	0	51,244		51,244
68.00 Speech Pathology	0	0	0	0	0	0	0	0	190,444		190,444
69.00 Electrocardiology	0	0	0	0	0	0	0	0	1,748,422		1,748,422
70.00 Electroencephalography	0	0	0	0	0	0	0	0	84,464		84,464
71.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	7,850,303		7,850,303
72.00 Implantable Devices Charged to Patients	0	0	0	0	0	0	0	0	836,880		836,880
73.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	11,468,387		11,468,387
74.00 Renal Dialysis	0	0	0	0	0	0	0	0	814,808		814,808
75.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	2,772,942		2,772,942
76.00 Other Ancillary (specify)	0	0	0	0	0	0	0	0	0		0
77.00	0	0	0	0	0	0	0	0	0		0
78.00	0	0	0	0	0	0	0	0	0		0
79.00	0	0	0	0	0	0	0	0	0		0
80.00	0	0	0	0	0	0	0	0	0		0
81.00	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
87.00	0	0	0	0	0	0	0	0	0		0
87.01	0	0	0	0	0	0	0	0	0		0
88.00 Rural Health Clinic (RHC)	0	0	0	0	0	0	0	0	0		0
89.00 Federally Qualified Health Center (FQHC)	0	0	0	0	0	0	0	0	0		0
90.00 Clinic	0	0	0	0	0	0	0	0	396,387		396,387
91.00 Emergency	0	0	0	0	0	0	0	0	9,712,903		9,712,903
92.00 Observation Beds	0	0	0	0	0	0	0	0	0		0
93.00 Other Outpatient Services (Specify)	0	0	0	0	0	0	0	0	0		0
93.01	0	0	0	0	0	0	0	0	0		0
93.02 Partial Hospitalization	0	0	0	0	0	0	0	0	2,022,468		2,022,468
93.03	0	0	0	0	0	0	0	0	0		0
93.04	0	0	0	0	0	0	0	0	0		0
93.05	0	0	0	0	0	0	0	0	0		0
NONREIMBURSABLE COST CENTERS											
94.00 Home Program Dialysis	0	0	0	0	0	0	0	0	0		0
95.00 Ambulance Services	0	0	0	0	0	0	0	0	0		0
96.00 Durable Medical Equipment-Rented	0	0	0	0	0	0	0	0	0		0
97.00 Durable Medical Equipment-Sold	0	0	0	0	0	0	0	0	0		0
98.00 Other Reimbursable (specify)	0	0	0	0	0	0	0	0	0		0
99.00 Outpatient Rehabilitation Provider (specify)	0	0	0	0	0	0	0	0	0		0
100.00 Intern-Resident Service (not appvd. tchnlg. prgm.)	0	0	0	0	0	0	0	0	0		0
101.00 Home Health Agency	0	0	0	0	0	0	0	0	2,761,097		2,761,097

Provider Name:

Fiscal Period Ended:

COMMUNITY HOSPITAL OF SAN BERNARDINO

JUNE 30, 2012

TRIAL BALANCE EXPENSES	OTHER GEN	NONPHYSICIAN	NURSING	I & R SVC	I&R OTHER	PARAMEDICAL	ALLOC	ALLOC	SUBTOTAL	POST	TOTAL
	SVC	ANESTHETIST	SCHOOL	SAL & BENEFITS	PROGRAM	EDUCATION	COST	COST		STEP-DOWN	COST
	(SPECIFIC)				COSTS	PROGRAM	23.01	23.02	24.00	25.00	26.00
	18.00	19.00	20.00	21.00	22.00	23.00					
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
190.00 Gift, Flower, Coffee Shop, & Canteen	0	0	0	0	0	0	0	0	39,538		39,538
192.00 Physicians' Private Offices	0	0	0	0	0	0	0	0	264,805		264,805
193.00 Nonpaid Workers	0	0	0	0	0	0	0	0	329,959		329,959
194.00 Medical Office Building	0	0	0	0	0	0	0	0	1,680,419		1,680,419
194.01 Vacant Space	0	0	0	0	0	0	0	0	78,372		78,372
194.02 Advertising/Marketing	0	0	0	0	0	0	0	0	678,025		678,025
194.03 Public Education	0	0	0	0	0	0	0	0	381,531		381,531
194.04 Visitors Meals	0	0	0	0	0	0	0	0	213,869		213,869
194.05 Community Medical Plaza	0	0	0	0	0	0	0	0	1,229,165		1,229,165
194.06 Meals-On-Wheels	0	0	0	0	0	0	0	0	0		0
194.09 Foundation	0	0	0	0	0	0	0	0	0		0
TOTAL	0	0	0	0	0	0	0	0	165,335,543	0	165,335,543

Provider Name:
COMMUNITY HOSPITAL OF SAN BERNARDINO

Fiscal Period Ended:
JUNE 30, 2012

	EMP BENE (GROSS SALARIES) 4.00 (Adjs 24,25)	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 (Adj 24)
ANCILLARY COST CENTERS												
50.00	Operating Room	2,873,254									4,336,480	13,413
51.00	Recovery Room										0	
52.00	Delivery Room and Labor Room	3,167,209									4,769,404	10,035
53.00	Anesthesiology										0	
54.00	Radiology-Diagnostic	3,230,841									4,589,302	10,179
55.00	Radiology-Therapeutic										0	
56.00	Radioisotope	230,910									416,881	434
57.00	Computed Tomography (CT) Scan	169,919									226,859	
58.00	Magnetic Resonance Imaging (MRI)	41,924									392,512	
59.00	Cardiac Catheterization	104,416									151,340	445
60.00	Laboratory	3,543,524									6,964,891	7,759
61.00	PBP Clinical Laboratory Services-Program Only										0	
62.00	Whole Blood & Packed Red Blood Cells										0	
63.00	Blood Storing, Processing, & Trans.										825,571	176
64.00	Intravenous Therapy										0	
65.00	Respiratory Therapy	4,076,272									5,777,935	4,115
66.00	Physical Therapy	154,817									213,906	642
67.00	Occupational Therapy	27,539									37,079	75
68.00	Speech Pathology	50,409									153,536	20
69.00	Electrocardiology	1,002,584									1,364,006	460
70.00	Electroencephalography	39,194									55,921	242
71.00	Medical Supplies Charged to Patients										5,626,287	
72.00	Implantable Devices Charged to Patients										596,781	
73.00	Drugs Charged to Patients										3,967,885	
74.00	Renal Dialysis	449,487									615,909	
75.00	ASC (Non-Distinct Part)	1,285,619									1,998,250	4,464
76.00	Other Ancillary (specify)										0	
77.00											0	
78.00											0	
79.00											0	
80.00											0	
81.00											0	
82.00											0	
83.00											0	
84.00											0	
85.00											0	
86.00											0	
87.00											0	
87.01											0	
88.00	Rural Health Clinic (RHC)										0	
89.00	Federally Qualified Health Center (FQHC)										0	
90.00	Clinic	216,780									313,305	
91.00	Emergency	5,029,465									7,038,941	8,100
92.00	Observation Beds										0	
93.00	Other Outpatient Services (Specify)										0	
93.01											0	
93.02	Partial Hospitalization	830,210									1,289,079	6,342
93.03											0	
93.04											0	
93.05											0	
NONREIMBURSABLE COST CENTERS												
94.00	Home Program Dialysis										0	
95.00	Ambulance Services										0	
96.00	Durable Medical Equipment-Rented										0	
97.00	Durable Medical Equipment-Sold										0	
98.00	Other Reimbursable (specify)										0	
99.00	Outpatient Rehabilitation Provider (specify)										0	
100.00	Intern-Resident Service (not appvd. tchnlg. prgm.)										0	
101.00	Home Health Agency	1,345,998									2,044,769	3,121

STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:
COMMUNITY HOSPITAL OF SAN BERNARDINO

Fiscal Period Ended:
JUNE 30, 2012

	EMP BENE (GROSS SALARIES) 4.00 (Adjs 24,25)	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 (Adj 24)
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	
190.00	Gift, Flower, Coffee Shop, & Canteen										10,013	499
192.00	Physicians' Private Offices										54,974	7,274
193.00	Nonpaid Workers	41,356									274,315	
194.00	Medical Office Building	68,398									711,874	30,178
194.01	Vacant Space										65,389	
194.02	Advertising/Marketing	136,033									556,901	121
194.03	Public Education	76,204									308,551	173
194.04	Visitors Meals	77,791									176,591	
194.05	Community Medical Plaza										883,966	6,205
194.06	Meals-On-Wheels										0	
194.09	Foundation										0	
	TOTAL	89,224,037	0	0	0	0	0	0	0		137,945,756	271,518
	COST TO BE ALLOCATED	27,839,658	0	0	0	0	0	0	0		27,389,787	4,063,426
	UNIT COST MULTIPLIER - SCH 8	0.312020	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000		0.198555	14.965585

Provider Name:

Fiscal Period Ended:

COMMUNITY HOSPITAL OF SAN BERNARDINO

JUNE 30, 2012

	OPER PLANT (SQ FT) (Adj 24)	LAUNDRY & LINEN (PAT DAYS) (Adjs 24,26,28)	HOUSE-KEEPING (SQ FT) (Adj 24)	DIETARY (PAT DAYS) (Adjs 24,26,28)	CAFETERIA (GROSS SALARIES) (Adjs 24,25)	MANT OF PERSONNEL 12.00	NURSING ADMIN (GROSS SAL) (Adj 24)	CENT SERV & SUPPLY (CSTD REQS) 14.00	PHARMACY (COSTED REQUIS) 15.00	MED REC (GROSS REVENUE) (Adjs 24,27)	SOC SERV (TIME SPENT) 17.00	OTHER SVC (TIME SPENT) 18.00
GENERAL SERVICE COST CENTERS												
1.00	Capital Related Costs-Buildings and Fixtures											
1.01	New Cap-Old Costs-Buildings and Fixtures											
2.00	Capital Related Costs-Movable Equipment											
3.00												
3.02												
3.03												
3.04												
3.05												
3.06												
3.07												
3.08												
3.09												
4.00	Employee Benefits											
5.01												
5.02												
5.03												
5.04												
5.05												
5.06												
5.07												
5.08												
5.00	Administrative and General											
6.00	Maintenance and Repairs											
7.00	Operation of Plant											
8.00	5,904	Laundry and Linen Service										
9.00	6,197	Housekeeping										
10.00	6,698	Dietary										
11.00	10,233	Cafeteria										
12.00	Maintenance of Personnel											
13.00	8,293	Nursing Administration										
14.00	3,675	Central Services and Supply										
15.00	4,626	Pharmacy										
16.00	4,948	Medical Records & Library										
17.00	Social Service											
18.00	Other General Service (specify)											
19.00	Nonphysician Anesthetists											
20.00	Nursing School											
21.00	Intern & Res. Service-Salary & Fringes (Approved)											
22.00	Intern & Res. Other Program Costs (Approved)											
23.00	Paramedical Ed. Program (specify)											
23.01												
23.02												
INPATIENT ROUTINE COST CENTERS												
30.00	79,832	43,815	79,832	43,815	22,106,396		22,106,396			122,709,444		
31.00	10,948	4,287	10,948	4,287	4,440,339		4,440,339			30,685,685		
32.00	Coronary Care Unit											
33.00	Burn Intensive Care Unit											
34.00	Surgical Intensive Care Unit											
35.00	1,669	2,139	1,669	2,139	2,268,039		2,268,039			9,961,830		
40.00	Subprovider - IPF											
41.00	Subprovider - IRF											
42.00	Subprovider (specify)											
43.00	3,343	4,032	3,343	4,032	1,917,614		1,917,614			11,322,795		
44.00	Skilled Nursing Facility											
45.00	Nursing Facility											
46.00	22,781	30,778	22,781	30,778	7,065,236		7,065,236			69,408,665		
47.00	0	0	0	0	0		0			0		

Provider Name:
COMMUNITY HOSPITAL OF SAN BERNARDINO

Fiscal Period Ended:
JUNE 30, 2012

	OPER PLANT (SQ FT) 7.00 (Adj 24)	LAUNDRY & LINEN (PAT DAYS) 8.00 (Adjs 24,26,28)	HOUSE-KEEPING (SQ FT) 9.00 (Adj 24)	DIETARY (PAT DAYS) 10.00 (Adjs 24,26,28)	CAFETERIA (GROSS SALARIES) 11.00 (Adjs 24,25)	MANT OF PERSONNEL 12.00	NURSING ADMIN (GROSS SAL) 13.00 (Adj 24)	CENT SERV & SUPPLY (CSTD REQS) 14.00	PHARMACY (COSTED REQUIS) 15.00	MED REC (GROSS REVENUE) 16.00 (Adjs 24,27)	SOC SERV (TIME SPENT) 17.00	OTHER SVC (TIME SPENT) 18.00
ANCILLARY COST CENTERS												
50.00	Operating Room	13,413		13,413	2,873,254		2,873,254			33,442,478		
51.00	Recovery Room											
52.00	Delivery Room and Labor Room	10,035		10,035	3,167,209		3,167,209			18,397,488		
53.00	Anesthesiology											
54.00	Radiology-Diagnostic	10,179		10,179	3,230,841					23,320,171		
55.00	Radiology-Therapeutic											
56.00	Radioisotope	434		434	230,910		230,910			3,280,730		
57.00	Computed Tomography (CT) Scan				169,919					11,667,390		
58.00	Magnetic Resonance Imaging (MRI)				41,924					1,312,988		
59.00	Cardiac Catheterization	445		445	104,416		104,416			2,101,665		
60.00	Laboratory	7,759		7,759	3,543,524		3,543,524			58,014,538		
61.00	PBP Clinical Laboratory Services-Program Only											
62.00	Whole Blood & Packed Red Blood Cells											
63.00	Blood Storing, Processing, & Trans.	176		176						1,098,882		
64.00	Intravenous Therapy											
65.00	Respiratory Therapy	4,115		4,115	4,076,272					106,141,058		
66.00	Physical Therapy	642		642	154,817					1,639,259		
67.00	Occupational Therapy	75		75	27,539					369,665		
68.00	Speech Pathology	20		20	50,409					763,784		
69.00	Electrocardiology	460		460	1,002,584					11,734,206		
70.00	Electroencephalography	242		242	39,194					583,961		
71.00	Medical Supplies Charged to Patients							5,613,124		12,090,361		
72.00	Implantable Devices Charged to Patients							596,783		2,056,743		
73.00	Drugs Charged to Patients								4,198,998	123,089,027		
74.00	Renal Dialysis				449,487		449,487			6,821,608		
75.00	ASC (Non-Distinct Part)	4,464		4,464	1,285,619		1,285,619			2,298,688		
76.00	Other Ancillary (specify)											
77.00												
78.00												
79.00												
80.00												
81.00												
82.00												
83.00												
84.00												
85.00												
86.00												
87.00												
87.01												
88.00	Rural Health Clinic (RHC)											
89.00	Federally Qualified Health Center (FQHC)											
90.00	Clinic				216,780		216,780			129,000		
91.00	Emergency	8,100		8,100	5,029,465		5,029,465			70,858,070		
92.00	Observation Beds											
93.00	Other Outpatient Services (Specify)											
93.01												
93.02	Partial Hospitalization	6,342		6,342	830,210		830,210			9,841,023		
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. tchn. prgm.)											
101.00	Home Health Agency	3,121		3,121	1,345,998		1,345,998			2,471,550		

STATE OF CALIFORNIA

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

SCHEDULE 9.2

Provider Name:

Fiscal Period Ended:

COMMUNITY HOSPITAL OF SAN BERNARDINO

JUNE 30, 2012

	OPER PLANT (SQ FT) (Adj 24)	LAUNDRY & LINEN (PAT DAYS) (Adjs 24,26,28)	HOUSE-KEEPING (SQ FT) (Adj 24)	DIETARY (PAT DAYS) (Adjs 24,26,28)	CAFETERIA (GROSS SALARIES) (Adjs 24,25)	MANT OF PERSONNEL	NURSING ADMIN (GROSS SAL) (Adj 24)	CENT SERV & SUPPLY (CSTD REQ)	PHARMACY (COSTED REQUIS)	MED REC (GROSS REVENUE) (Adjs 24,27)	SOC SERV (TIME SPENT)	OTHER SVC (TIME SPENT)	
105.00	Kidney Acquisition												
106.00	Heart Acquisition												
107.00	Liver Acquisition												
108.00	Lung Acquisition												
109.00	Pancreas Acquisition												
110.00	Intestinal Acquisition												
111.00	Islet Acquisition												
112.00	Other Organ Acquisition (specify)												
113.00	Interest Expense												
114.00	Utilization Review-SNF												
190.00	Gift, Flower, Coffee Shop, & Canteen	499		499									
192.00	Physicians' Private Offices			7,274									
193.00	Nonpaid Workers											41,356	
194.00	Medical Office Building			30,178								68,398	
194.01	Vacant Space												
194.02	Advertising/Marketing	121		121								136,033	
194.03	Public Education	173		173								76,204	
194.04	Visitors Meals											77,791	
194.05	Community Medical Plaza			6,205									
194.06	Meals-On-Wheels												
194.09	Foundation												
	TOTAL	239,962	85,051	271,518	85,051	73,755,355	0	62,305,514	6,209,907	4,198,998	747,612,752	0	0
	COST TO BE ALLOCATED	6,679,680	1,421,388	3,361,543	2,329,137	2,099,489	0	4,037,530	1,156,564	6,086,807	3,801,276	0	0
	UNIT COST MULTIPLIER - SCH 8	27.836406	16.712181	12.380552	27.385183	0.028466	0.000000	0.064802	0.186245	1.449586	0.005085	0.000000	0.000000

Provider Name:

Fiscal Period Ended:

COMMUNITY HOSPITAL OF SAN BERNARDINO

JUNE 30, 2012

NONPHY- SICIAN ANE	NURSING SCHOOL	I&R SVC&SAL	I&R OTHER PROG (ASG TIME)	PARAMEDICAL ED. PROG (ASG TIME)	STAT	STAT
19.00	20.00	21.00	22.00	23.00	23.01	23.02

GENERAL SERVICE COST CENTERS

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

INPATIENT ROUTINE COST CENTERS

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

Provider Name:

COMMUNITY HOSPITAL OF SAN BERNARDINO

Fiscal Period Ended:

JUNE 30, 2012

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)
- 76.00 Other Ancillary (specify)
- 77.00
- 78.00
- 79.00
- 80.00
- 81.00
- 82.00
- 83.00
- 84.00
- 85.00
- 86.00
- 87.00
- 87.01
- 88.00 Rural Health Clinic (RHC)
- 89.00 Federally Qualified Health Center (FQHC)
- 90.00 Clinic
- 91.00 Emergency
- 92.00 Observation Beds
- 93.00 Other Outpatient Services (Specify)
- 93.01
- 93.02 Partial Hospitalization
- 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. tchg. prgm.)
- 101.00 Home Health Agency

TRIAL BALANCE OF EXPENSES

Provider Name:
COMMUNITY HOSPITAL OF SAN BERNARDINO

Fiscal Period Ended:
JUNE 30, 2012

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	GENERAL SERVICE COST CENTERS			
1.00	Capital Related Costs-Buildings and Fixtures	\$ 693,423	\$ 2,344,334	\$ 3,037,757
1.01	New Cap-Old Costs-Buildings and Fixtures	1,804,382	0	1,804,382
2.00	Capital Related Costs-Movable Equipment	3,304,499	(1,597,210)	1,707,289
3.00			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	31,023,790	(3,234,217)	27,789,573
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	28,874,300	(5,137,816)	23,736,484
6.00	Maintenance and Repairs	2,495,290	1,412	2,496,702
7.00	Operation of Plant	5,323,929	(159,404)	5,164,525
8.00	Laundry and Linen Service	1,040,681	(88,422)	952,259
9.00	Housekeeping	2,032,367	679	2,033,046
10.00	Dietary	1,408,709	(171,111)	1,237,598
11.00	Cafeteria	825,790	0	825,790
12.00	Maintenance of Personnel		0	0
13.00	Nursing Administration	2,310,201	(185,811)	2,124,390
14.00	Central Services and Supply	492,969	96,102	589,071
15.00	Pharmacy	3,518,249	2,678	3,520,927
16.00	Medical Records & Library	2,179,576	3,488	2,183,064
17.00	Social Service		0	0
18.00	Other General Service (specify)		0	0
19.00	Nonphysician Anesthetists		0	0
20.00	Nursing School		0	0
21.00	Intern & Res. Service-Salary & Fringes (Approved)		0	0
22.00	Intern & Res. Other Program Costs (Approved)		0	0
23.00	Paramedical Ed. Program (specify)		0	0
23.01			0	0
23.02			0	0
	INPATIENT ROUTINE COST CENTERS			
30.00	Adults & Pediatrics (Gen Routine)	22,900,912	(28,665)	22,872,247
31.00	Intensive Care Unit	4,572,790	5,776	4,578,566
32.00	Coronary Care Unit		0	0
33.00	Burn Intensive Care Unit		0	0
34.00	Surgical Intensive Care Unit		0	0
35.00	Neonatal Intensive Care	2,392,775	9,417	2,402,192
40.00	Subprovider - IPF		0	0
41.00	Subprovider - IRF		0	0
42.00	Subprovider (specify)		0	0
43.00	Nursery	1,978,538	36,741	2,015,279
44.00	Skilled Nursing Facility		0	0
45.00	Nursing Facility		0	0
46.00	Adult Subacute Care	8,729,902	61,700	8,791,602
47.00	Pediatric Subacute Care	4,059,150	(4,059,150)	0

TRIAL BALANCE OF EXPENSES

Provider Name:
COMMUNITY HOSPITAL OF SAN BERNARDINO

Fiscal Period Ended:
JUNE 30, 2012

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
50.00	Operating Room	\$ 3,120,235	\$ 50,575	\$ 3,170,810
51.00	Recovery Room		0	0
52.00	Delivery Room and Labor Room	3,564,728	15,072	3,579,800
53.00	Anesthesiology		0	0
54.00	Radiology-Diagnostic	3,375,805	1,149	3,376,954
55.00	Radiology-Therapeutic		0	0
56.00	Radioisotope	336,123	0	336,123
57.00	Computed Tomography (CT) Scan	173,841	0	173,841
58.00	Magnetic Resonance Imaging (MRI)	153,114	226,317	379,431
59.00	Cardiac Catheterization	109,830	0	109,830
60.00	Laboratory	5,651,820	109,395	5,761,215
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.	823,347	0	823,347
64.00	Intravenous Therapy		0	0
65.00	Respiratory Therapy	5,605,680	(1,182,198)	4,423,482
66.00	Physical Therapy	187,037	(29,548)	157,489
67.00	Occupational Therapy	49,808	(22,269)	27,539
68.00	Speech Pathology	174,449	(36,894)	137,555
69.00	Electrocardiology	1,041,949	0	1,041,949
70.00	Electroencephalography	39,542	0	39,542
71.00	Medical Supplies Charged to Patients	5,571,567	54,720	5,626,287
72.00	Implantable Devices Charged to Patients	596,781	0	596,781
73.00	Drugs Charged to Patients	4,260,363	(292,478)	3,967,885
74.00	Renal Dialysis	475,660	0	475,660
75.00	ASC (Non-Distinct Part)	1,489,339	18,194	1,507,533
76.00	Other Ancillary (specify)		0	0
77.00			0	0
78.00			0	0
79.00			0	0
80.00			0	0
81.00			0	0
82.00			0	0
83.00			0	0
84.00			0	0
85.00			0	0
86.00			0	0
87.00			0	0
87.01			0	0
88.00	Rural Health Clinic (RHC)		0	0
89.00	Federally Qualified Health Center (FQHC)		0	0
90.00	Clinic	244,989	676	245,665
91.00	Emergency	5,305,331	1,775	5,307,106
92.00	Observation Beds		0	0
93.00	Other Outpatient Services (Specify)		0	0
93.01			0	0
93.02	Partial Hospitalization	917,064	32,848	949,912
93.03			0	0
93.04			0	0
93.05			0	0
	SUBTOTAL	\$ 175,230,624	\$ (13,152,145)	\$ 162,078,479
	NONREIMBURSABLE COST CENTERS			
94.00	Home Program Dialysis		0	0
95.00	Ambulance Services		0	0
96.00	Durable Medical Equipment-Rented		0	0
97.00	Durable Medical Equipment-Sold		0	0

TRIAL BALANCE OF EXPENSES

Provider Name:
COMMUNITY HOSPITAL OF SAN BERNARDINO

Fiscal Period Ended:
JUNE 30, 2012

		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	1,585,360	0	1,585,360
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
190.00	Gift, Flower, Coffee Shop, & Canteen		0	0
192.00	Physicians' Private Offices		0	0
193.00	Nonpaid Workers	261,411	0	261,411
194.00	Medical Office Building	462,459	0	462,459
194.01	Vacant Space		0	0
194.02	Advertising/Marketing	497,535	15,392	512,927
194.03	Public Education	86,831	195,757	282,588
194.04	Visitors Meals	152,319	0	152,319
194.05	Community Medical Plaza		0	0
194.06	Meals-On-Wheels		0	0
194.09	Foundation		0	0
	SUBTOTAL	\$ 3,045,915	\$ 211,149	\$ 3,257,064
200	TOTAL	\$ 178,276,539	\$ (12,940,996)	\$ 165,335,543

(To Schedule 8)

Provider Name:
COMMUNITY HOSPITAL OF SAN BERNARDINO

	TOTAL ADJ (Page 1 & 2)	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9	AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ 12-19	AUDIT ADJ 20	AUDIT ADJ 21
GENERAL SERVICE COST CENTER													
1.00 Capital Related Costs-Buildings and Fixtures	\$2,344,334							2,344,334					
1.01 New Cap-Old Costs-Buildings and Fixtures	0												
2.00 Capital Related Costs-Movable Equipment	(1,597,210)	(1,597,210)											
3.00	0												
3.02	0												
3.03	0												
3.04	0												
3.05	0												
3.06	0												
3.07	0												
3.08	0												
3.09	0												
4.00 Employee Benefits	(3,234,217)	4,483	(1,679)					(1,049,177)	(235,239)	(1,952,605)			
5.01	0												
5.02	0												
5.03	0												
5.04	0												
5.05	0												
5.06	0												
5.07	0												
5.08	0												
5.00 Administrative and General	(5,137,816)	80,468	(5,962)					(3,606,214)		(1,326,498)	(211,935)	(67,675)	
6.00 Maintenance and Repairs	1,412	1,412											
7.00 Operation of Plant	(159,404)	2,392								(161,796)			
8.00 Laundry and Linen Service	(88,422)									(88,422)			
9.00 Housekeeping	679	1,483								(804)			
10.00 Dietary	(171,111)	1,486								(172,597)			
11.00 Cafeteria	0												
12.00 Maintenance of Personnel	0												
13.00 Nursing Administration	(185,811)	15,950	(5,599)				(195,757)			(405)			
14.00 Central Services and Supply	96,102	96,102											
15.00 Pharmacy	2,678	2,678											
16.00 Medical Records & Library	3,488	4,295								(807)			
17.00 Social Service	0												
18.00 Other General Service (specify)	0												
19.00 Nonphysician Anesthetists	0												
20.00 Nursing School	0												
21.00 Intern & Res. Service-Salary & Fringes (Appr	0												
22.00 Intern & Res. Other Program Costs (Approve	0												
23.00 Paramedical Ed. Program (specify)	0												
23.01	0												
23.02	0												
INPATIENT ROUTINE COST CENTERS													
30.00 Adults & Pediatrics (Gen Routine)	(28,665)	9,909	(1,833)	(36,741)									
31.00 Intensive Care Unit	5,776	6,095	(319)										
32.00 Coronary Care Unit	0												
33.00 Burn Intensive Care Unit	0												
34.00 Surgical Intensive Care Unit	0												
35.00 Neonatal Intensive Care	9,417	9,417											
40.00 Subprovider - IPF	0												
41.00 Subprovider - IRF	0												
42.00 Subprovider (specify)	0												
43.00 Nursery	36,741			36,741									
44.00 Skilled Nursing Facility	0												
45.00 Nursing Facility	0												
46.00 Adult Subacute Care	61,700	238,524											(176,824)
47.00 Pediatric Subacute Care	(4,059,150)	38,006			345,935	3,371							

Provider Name							Fiscal Period			Provider NPI		Adjustments
COMMUNITY HOSPITAL OF SAN BERNARDINO							JULY 1, 2011 THROUGH JUNE 30, 2012			1235290818		49
Report References												
Cost Report												
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.	Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
<u>MEMORANDUM ADJUSTMENTS</u>												
1							The Skilled Nursing Facility expenses as reported on the cost report on line 44.00, have been shown on the audit report as Adult Subacute Care Unit on line 46.00.					
2							The Other Long Term Care expenses as reported on the cost report on line 46.00, have been shown on the audit report as Pediatric Subacute Care on line 47.00.					

Provider Name							Fiscal Period		Provider NPI		Adjustments
COMMUNITY HOSPITAL OF SAN BERNARDINO							JULY 1, 2011 THROUGH JUNE 30, 2012		1235290818		49
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>RECLASSIFICATIONS OF REPORTED COSTS</u>											
3	10A	A		2.00	7	Capital Related Costs-Movable Equipment	\$3,304,499	(\$1,597,210)	\$1,707,289		
	10A	A		4.00	7	Employee Benefits	31,023,790	4,483	31,028,273 *		
	10A	A		5.00	7	Administrative and General	28,874,300	80,468	28,954,768 *		
	10A	A		6.00	7	Maintenance and Repairs	2,495,290	1,412	2,496,702		
	10A	A		7.00	7	Operation of Plant	5,323,929	2,392	5,326,321 *		
	10A	A		9.00	7	Housekeeping	2,032,367	1,483	2,033,850 *		
	10A	A		10.00	7	Dietary	1,408,709	1,486	1,410,195 *		
	10A	A		13.00	7	Nursing Administration	2,310,201	15,950	2,326,151 *		
	10A	A		14.00	7	Central Services and Supply	492,969	96,102	589,071		
	10A	A		15.00	7	Pharmacy	3,518,249	2,678	3,520,927		
	10A	A		16.00	7	Medical Records and Medical Records Library	2,179,576	4,295	2,183,871 *		
	10A	A		30.00	7	Adults and Pediatrics (General Routine Care)	22,900,912	9,909	22,910,821 *		
	10A	A		31.00	7	Intensive Care Unit	4,572,790	6,095	4,578,885 *		
	10A	A		35.00	7	Neonatal Intensive Care Unit	2,392,775	9,417	2,402,192		
	10A	A		44.00	7	Skilled Nursing Facility	8,729,902	238,524	8,968,426 *		
	10A	A		46.00	7	Other Long Term Care	4,059,150	38,006	4,097,156 *		
	10A	A		50.00	7	Operating Room	3,120,235	50,575	3,170,810		
	10A	A		52.00	7	Labor Room and Delivery Room	3,564,728	15,072	3,579,800		
	10A	A		54.00	7	Radiology-Diagnostic	3,375,805	3,605	3,379,410 *		
	10A	A		58.00	7	Magnetic Resonance Imaging (MRI)	153,114	226,317	379,431		
	10A	A		60.00	7	Laboratory	5,651,820	172,786	5,824,606 *		
	10A	A		65.00	7	Respiratory Therapy	5,605,680	142,042	5,747,722 *		
	10A	A		71.00	7	Medical Supplies Charged to Patients	5,571,567	420,620	5,992,187 *		
	10A	A		75.00	7	ASC (Non-Distinct Part)	1,489,339	18,194	1,507,533		
	10A	A		90.00	7	Clinic	244,989	676	245,665		
	10A	A		91.00	7	Emergency	5,305,331	1,775	5,307,106		
	10A	A		93.02	7	Partial Hospitalization	917,064	32,848	949,912		
To reverse the provider's reclassification of departmental equipment rental expense 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
COMMUNITY HOSPITAL OF SAN BERNARDINO							JULY 1, 2011 THROUGH JUNE 30, 2012			1235290818		49
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
RECLASSIFICATIONS OF REPORTED COSTS												
4	10A	A			4.00	7	Employee Benefits	*	\$31,028,273	(\$1,679)	\$31,026,594 *	
	10A	A			5.00	7	Administrative and General	*	28,954,768	(5,962)	28,948,806 *	
	10A	A			13.00	7	Nursing Administration	*	2,326,151	(5,599)	2,320,552 *	
	10A	A			30.00	7	Adults and Pediatrics (General Routine Care)	*	22,910,821	(1,833)	22,908,988 *	
	10A	A			31.00	7	Intensive Care Unit	*	4,578,885	(319)	4,578,566	
	10A	A			194.02	7	Advertising/Marketing		497,535	15,392	512,927	
							To reclassify marketing and advertising costs to a nonreimbursable cost center. 42 CFR 413.5, 413.9, and 413.24 CMS Pub. 15-1, Sections 2136.2, 2328 and 2304					
5	10A	A			30.00	7	Adults and Pediatrics (General Routine Care)	*	\$22,908,988	(\$36,741)	\$22,872,247	
	10A	A			43.00	7	Nursery		1,978,538	36,741	2,015,279	
							To reclassify nursery costs to the appropriate cost center to agree with the provider's documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, 2302.8 and 2304					
6	10A	A			46.00	7	Other Long Term Care	*	\$4,097,156	\$345,935	\$4,443,091 *	
	10A	A			71.00	7	Medical Supplies Charged to Patients	*	5,992,187	(345,935)	5,646,252 *	
							To reverse the provider's medical supplies reclassification related to Pediatric Subacute Care facility. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304					
7	10A	A			46.00	7	Other Long Term Care	*	\$4,443,091	\$3,371	\$4,446,462 *	
	10A	A			73.00	7	Drugs Charged to Patients		4,260,363	(3,371)	4,256,992 *	
							To reverse the provider's drugs charged to patients reclassification related to Pediatric Subacute Care facility. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304					

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments
COMMUNITY HOSPITAL OF SAN BERNARDINO							JULY 1, 2011 THROUGH JUNE 30, 2012			1235290818		49
Report References												
Cost Report												
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.	Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>												
8	10A	A			13.00	7	Nursing Administration	*	\$2,320,552	(\$195,757)	\$2,124,795 *	
	10A	A			194.03	7	Public Education		86,831	195,757	282,588	
							To reclassify community education expenses to a nonreimbursable cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2328					

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
COMMUNITY HOSPITAL OF SAN BERNARDINO							JULY 1, 2011 THROUGH JUNE 30, 2012	1235290818		49	
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											
9	10A	A			1.00	7	Capital Related Costs-Buildings and Fixtures	\$693,423	\$2,344,334	\$3,037,757	
	10A	A			4.00	7	Employee Benefits	* 31,026,594	(1,049,177)	29,977,417 *	
	10A	A			5.00	7	Administrative and General	* 28,948,806	(3,606,214)	25,342,592 *	
	10A	A			60.00	7	Laboratory	* 5,824,606	(62,214)	5,762,392 *	
							To adjust reported home office costs to agree with the Dignity Health Home Office Audit Report for fiscal period ended June 30, 2012. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304				
10	10A	A			4.00	7	Employee Benefits	* \$29,977,417	(\$235,239)	\$29,742,178 *	
							To eliminate fringe benefits not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2144.3				
11	10A	A			4.00	7	Employee Benefits	* \$29,742,178	(\$1,952,605)	\$27,789,573	
	10A	A			5.00	7	Administrative and General	* 25,342,592	(1,326,498)	24,016,094 *	
	10A	A			7.00	7	Operation of Plant	* 5,326,321	(161,796)	5,164,525	
	10A	A			8.00	7	Laundry and Linen Service	1,040,681	(88,422)	952,259	
	10A	A			9.00	7	Housekeeping	* 2,033,850	(804)	2,033,046	
	10A	A			10.00	7	Dietary	* 1,410,195	(172,597)	1,237,598	
	10A	A			13.00	7	Nursing Administration	* 2,124,795	(405)	2,124,390	
	10A	A			16.00	7	Medical Records and Medical Records Library	* 2,183,871	(807)	2,183,064	
	10A	A			54.00	7	Radiology-Diagnostic	* 3,379,410	(2,456)	3,376,954	
	10A	A			60.00	7	Laboratory	* 5,762,392	(1,177)	5,761,215	
	10A	A			65.00	7	Respiratory Therapy	* 5,747,722	(1,324,240)	4,423,482	
	10A	A			66.00	7	Physical Therapy	187,037	(29,548)	157,489	
	10A	A			67.00	7	Occupational Therapy	49,808	(22,269)	27,539	
	10A	A			68.00	7	Speech Pathology	174,449	(36,894)	137,555	
	10A	A			71.00	7	Medical Supplies Charged to Patients	* 5,646,252	(19,965)	5,626,287	
	10A	A			73.00	7	Drugs Charged to Patients	* 4,256,992	(289,107)	3,967,885	
							To eliminate Pediatric Subacute Care facility costs which were reported on Community Hospital of San Bernardino's cost report. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				

Provider Name							Fiscal Period			Provider NPI		Adjustments	
COMMUNITY HOSPITAL OF SAN BERNARDINO							JULY 1, 2011 THROUGH JUNE 30, 2012			1235290818		49	
Report References													
Cost Report													
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.	Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted	
ADJUSTMENTS TO REPORTED COSTS													
	10A	A			5.00	7	Administrative and General			*	\$24,016,094		
12							To eliminate Community Benefits account not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Section 2102.3					(\$33,716)	
13							To eliminate the projected cost of accretion - asset retirement obligation recorded as an expense not related to patient care. 42 CFR 413.9(c)(3), 413.20, and 413.134 CMS Pub. 15-1, Sections 104.8, 108.2, 2102.3 and 2300					(43,542)	
14							To eliminate contribution/donation costs not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2105.7					(1,250)	
15							To eliminate penalties and/or fines not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2105.10					(13,000)	
16							To eliminate country club membership fees not related to patient care. 42 CFR 413.5 and 413.9 CMS Pub. 15-1, Sections 2102.3 and 2138.3					(4,421)	
17							To eliminate retirement dinner party and board of director retreat expenses not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2105.2					(10,189)	
18							To eliminate intercompany community grant allocation expenses not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Section 2102.3					(95,817)	
19							To eliminate retainer fees not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Section 2102.3					<u>(10,000)</u> (\$211,935)	\$23,804,159 *

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments
COMMUNITY HOSPITAL OF SAN BERNARDINO							JULY 1, 2011 THROUGH JUNE 30, 2012			1235290818		49
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												
20	10A	A			5.00	7	Administrative and General To eliminate political contributions not related to patient care. 42 CFR 413.9(c)(3) CMS Pub. 15-1, Sections 2102.2, 2104 and 2139	*	\$23,804,159	(\$67,675)	\$23,736,484	
21	10A	A			44.00	7	Skilled Nursing Facility To eliminate management fees not related to patient care to agree with the provider's records. 42 CFR 413.9(c)(3), 413.20 and 413.24 CMS Pub. 15-1, Section 2102.3, 2300 and 2304	*	\$8,968,426	(\$176,824)	\$8,791,602	
22	10A	A			46.00	7	Other Long Term Care To reverse the provider's provider-based physician adjustment related to Pediatric Subacute Care facility. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$193,930		
23							To eliminate Pediatric Subacute Care facility's expenses which were reported on the Community Hospital of San Bernardino's cost report. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			<u>(4,640,392)</u> (\$4,446,462)	\$0	

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
COMMUNITY HOSPITAL OF SAN BERNARDINO							JULY 1, 2011 THROUGH JUNE 30, 2012		1235290818		49
Report References							Explanation of Audit Adjustments				
Adj. No.	Audit Report	Cost Report									
		Work Sheet	Part	Title	Line	Col.					
ADJUSTMENTS TO REPORTED STATISTICS											
24	9	B-1		46.00	1.01,2,6,7,9	Other Long Term Care (Square Feet)		25,000	(25,000)	0	
	9	B-1		46.00	4,11,13	Other Long Term Care (Gross Salaries)		3,784,216	(3,784,216)	0	
	9	B-1		46.00	8,10	Other Long Term Care (Patient Days)		10,614	(10,614)	0	
	9	B-1		46.00	16	Other Long Term Care (Gross Revenue)		14,791,979	(14,791,979)	0	
	9	B-1		1.01	1.01	Total - Square Feet		263,750	(25,000)	238,750	
	9	B-1		2.00	2	Total - Square Feet		361,322	(25,000)	336,322	
	9	B-1		4.00	4	Total - Gross Salaries		94,401,092	(3,784,216)	90,616,876 *	
	9	B-1		6.00	6	Total - Square Feet		296,518	(25,000)	271,518	
	9	B-1		7.00	7	Total - Square Feet		264,962	(25,000)	239,962	
	9	B-1		8.00	8	Total - Patient Days		94,776	(10,614)	84,162 *	
	9	B-1		9.00	9	Total - Square Feet		296,518	(25,000)	271,518	
	9	B-1		10.00	10	Total - Patient Days		94,776	(10,614)	84,162 *	
	9	B-1		11.00	11	Total - Gross Salaries		78,756,617	(3,784,216)	74,972,401 *	
	9	B-1		13.00	13	Total - Gross Salaries		66,089,730	(3,784,216)	62,305,514	
	9	B-1		16.00	16	Total - Gross Revenue		803,338,822	(14,791,979)	788,546,843 *	
							To eliminate Pediatric Subacute Care statistics to agree with the provider's records. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306				
25	9	B-1		5.00	4	Administrative and General (Gross Salaries)		9,380,501	(53,071)	9,327,430	
	9	B-1		7.00	4	Operation of Plant		1,346,175	(36,685)	1,309,490	
	9	B-1		8.00	4	Laundry and Linen Service		76,025	(5,684)	70,341	
	9	B-1		10.00	4	Dietary		933,599	(80,353)	853,246	
	9	B-1		65.00	4,11	Respiratory Therapy		5,228,758	(1,152,486)	4,076,272	
	9	B-1		66.00	4,11	Physical Therapy		183,588	(28,771)	154,817	
	9	B-1		67.00	4,11	Occupational Therapy		49,808	(22,269)	27,539	
	9	B-1		68.00	4,11	Speech Pathology		63,929	(13,520)	50,409	
	9	B-1		4.00	4	Total - Gross Salaries	*	90,616,876	(1,392,839)	89,224,037	
	9	B-1		11.00	11	Total - Gross Salaries	*	74,972,401	(1,217,046)	73,755,355	
							To eliminate Pediatric Subacute Care gross salaries statistics to agree with the provider's records. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306				

Provider Name							Fiscal Period		Provider NPI		Adjustments
COMMUNITY HOSPITAL OF SAN BERNARDINO							JULY 1, 2011 THROUGH JUNE 30, 2012		1235290818		49
Report References											
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
		Work Sheet	Part	Title	Line	Col.					
ADJUSTMENTS TO REPORTED STATISTICS											
26	9	B-1			44.00	8,10	Skilled Nursing Facility (Patient Days)	30,460	318	30,778	
	9	B-1			8.00	8	Total - Patient Days	* 84,162	318	84,480 *	
	9	B-1			10.00	10	Total - Patient Days	* 84,162	318	84,480 *	
							To adjust patient days statistics to agree with the provider's patient census records. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306				
27	9	B-1			30.00	16	Adults and Pediatrics (Gross Revenue)	122,709,044	400	122,709,444	
	9	B-1			54.00	16	Radiology-Diagnostic	23,330,724	(10,553)	23,320,171	
	9	B-1			60.00	16	Laboratory	58,025,615	(11,077)	58,014,538	
	9	B-1			65.00	16	Respiratory Therapy	137,743,162	(31,602,104)	106,141,058	
	9	B-1			66.00	16	Physical Therapy	2,018,970	(379,711)	1,639,259	
	9	B-1			67.00	16	Occupational Therapy	668,575	(298,910)	369,665	
	9	B-1			68.00	16	Speech Pathology	968,631	(204,847)	763,784	
	9	B-1			71.00	16	Medical Supplies Charged to Patients	14,266,726	(2,176,365)	12,090,361	
	9	B-1			73.00	16	Drugs Charged to Patients	129,339,951	(6,250,924)	123,089,027	
	9	B-1			16.00	16	Total - Gross Revenue	* 788,546,843	(40,934,091)	747,612,752	
							To adjust gross revenue statistics to agree with the provider's records. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306				
28	9	B-1			30.00	8,10	Adults and Pediatrics (Patient Days)	43,251	564	43,815	
	9	B-1			31.00	8,10	Intensive Care Unit	4,289	(2)	4,287	
	9	B-1			35.00	8,10	Neonatal Intensive Care Unit	2,136	3	2,139	
	9	B-1			43.00	8,10	Nursery	4,026	6	4,032	
	9	B-1			8.00	8	Total - Patient Days	* 84,480	571	85,051	
	9	B-1			10.00	10	Total - Patient Days	* 84,480	571	85,051	
							To adjust patient days statistics to agree with the provider's patient census records. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306				

Provider Name							Fiscal Period	Provider NPI	Adjustments	
COMMUNITY HOSPITAL OF SAN BERNARDINO							JULY 1, 2011 THROUGH JUNE 30, 2012	1235290818	49	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report								
		Work Sheet	Part	Title	Line	Col.				
ADJUSTMENT TO REPORTED PATIENT DAYS										
29	Subacute 1	S-3	I		19.00	8	Skilled Nursing Facility - Total To adjust total patient days to agree with the provider's patient census reports. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2205, 2300 and 2304	30,460	318	30,778
30	Contract 4, 4	D-1	I		1.00	1	Adults and Pediatrics Private - Total	42,751	564	43,315
	Contract 4, 4	D-1	I		4.00	1	Adults and Pediatrics Semi-Private - Total	42,751	564	43,315
	Contract 4A, 4A	D-1	II		42.00	2	Nursery - Total	4,026	6	4,032
	Contract 4A, 4A	D-1	II		43.00	2	Intensive Care Unit - Total	4,289	(2)	4,287
	Contract 4A, 4A	D-1	II		47.00	2	Neonatal Intensive Care Unit - Total To adjust total patient days to agree with the provider's patient census report. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2205, 2300 and 2304	2,136	3	2,139

Provider Name							Fiscal Period		Provider NPI		Adjustments
COMMUNITY HOSPITAL OF SAN BERNARDINO							JULY 1, 2011 THROUGH JUNE 30, 2012		1235290818		49
Report References							Explanation of Audit Adjustments				
Adj. No.	Audit Report	Cost Report									
		Work Sheet	Part	Title	Line	Col.					
<u>ADJUSTMENT TO REPORTED TOTAL CHARGES</u>											
31	Contract 5, 5	C	I		54.00	8	Radiology-Diagnostic	\$23,330,724	(\$10,553)	\$23,320,171	
	Contract 5, 5	C	I		60.00	8	Laboratory	58,025,616	(11,078)	58,014,538	
	Contract 5, 5	C	I		65.00	8	Respiratory Therapy	137,743,162	(31,602,104)	106,141,058	
	Contract 5, 5	C	I		66.00	8	Physical Therapy	2,018,971	(379,712)	1,639,259	
	Contract 5, 5	C	I		67.00	8	Occupational Therapy	668,574	(298,909)	369,665	
	Contract 5, 5	C	I		68.00	8	Speech Pathology	968,631	(204,847)	763,784	
	Contract 5, 5	C	I		71.00	8	Medical Supplies Charged to Patients	12,209,984	(119,623)	12,090,361	
	Contract 5, 5	C	I		73.00	8	Drugs Charged to Patients	131,396,694	(8,307,667)	123,089,027	
	Contract 5, 5	C	I		202.00	8	Total Charges	541,987,279	(40,934,493)	501,052,786	
							To eliminate Community Convalescent Center of San Bernardino ancillary charges which were reported on Community Hospital of San Bernardino's cost report. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2204, 2206, 2300 and 2304				

Provider Name			Fiscal Period				Provider NPI		Adjustments
COMMUNITY HOSPITAL OF SAN BERNARDINO			JULY 1, 2011 THROUGH JUNE 30, 2012				1235290818		49
Report References									
Adj. No.	Audit Report	Work Sheet	Cost Report			Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line				
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT									
32	4A	Not Reported				Medi-Cal Administrative Days (July 1, 2011 through June 30, 2012)	0	196	196
	4A	Not Reported				Medi-Cal Administrative Day Rate (July 1, 2011 through June 30, 2012)	\$0.00	\$416.84	\$416.84
33	6	Not Reported				Medi-Cal Ancillary Charges - Radiology-Diagnostic	\$0	\$18,002	\$18,002
	6	Not Reported				Medi-Cal Ancillary Charges - Laboratory	0	62,942	62,942
	6	Not Reported				Medi-Cal Ancillary Charges - Physical Therapy	0	23,973	23,973
	6	Not Reported				Medi-Cal Ancillary Charges - Occupational Therapy	0	20,580	20,580
	6	Not Reported				Medi-Cal Ancillary Charges - Drugs Charged to Patients	0	276,548	276,548
	6	Not Reported				Medi-Cal Ancillary Charges - Total	0	402,045	402,045
34	2	Not Reported				Medi-Cal Routine Service Charges	\$0	\$81,700	\$81,700
	2	Not Reported				Medi-Cal Ancillary Service Charges	0	402,045	402,045
35	3	Not Reported				Medi-Cal Coinsurance	\$0	\$604	\$604
36	1	Not Reported				Medi-Cal Interim Payments	\$0	\$149,443	\$149,443
<p>To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary Payment Data: Service Period: July 1, 2011 through June 30, 2012 Payment Period: July 1, 2011 through September 13, 2013 Report Date: September 20, 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>									

Provider Name							Fiscal Period	Provider NPI	Adjustments	
COMMUNITY HOSPITAL OF SAN BERNARDINO							JULY 1, 2011 THROUGH JUNE 30, 2012	1235290818	49	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report								
		Work Sheet	Part	Title	Line	Col.				
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - CONTRACT										
37	Contract 4	D-1	I	XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics	16,212	(9,050)	7,162
	Contract 4A	D-1	II	XIX	42.00	4	Medi-Cal Days - Nursery	1,692	(710)	982
	Contract 4A	D-1	II	XIX	43.00	4	Medi-Cal Days - Intensive Care Unit	1,531	829	2,360
	Contract 4A	D-1	II	XIX	47.00	4	Medi-Cal Days - Neonatal Intensive Care Unit	841	168	1,009
38	Contract 6	D-3		XIX	50.00	2	Medi-Cal Ancillary Charges - Operating Room	\$3,511,514	\$3,644,019	\$7,155,533
	Contract 6	D-3		XIX	52.00	2	Medi-Cal Ancillary Charges - Labor Room and Delivery Room	6,952,284	(4,403,376)	2,548,908
	Contract 6	D-3		XIX	54.00	2	Medi-Cal Ancillary Charges - Radiology-Diagnostic	2,382,031	(49,440)	2,332,591
	Contract 6	D-3		XIX	56.00	2	Medi-Cal Ancillary Charges - Radioisotope	490,492	35,959	526,451
	Contract 6	D-3		XIX	57.00	2	Medi-Cal Ancillary Charges - Computed Tomography (CT) Scan	875,146	(54,377)	820,769
	Contract 6	D-3		XIX	58.00	2	Medi-Cal Ancillary Charges - Magnetic Resonance Imaging (MRI)	228,783	(153,031)	75,752
	Contract 6	D-3		XIX	59.00	2	Medi-Cal Ancillary Charges - Cardiac Catheterization	252,341	(32,777)	219,564
	Contract 6	D-3		XIX	60.00	2	Medi-Cal Ancillary Charges - Laboratory	10,642,951	284,995	10,927,946
	Contract 6	D-3		XIX	63.00	2	Medi-Cal Ancillary Charges - Blood Storing, Processing and Transport	236,277	409,376	645,653
	Contract 6	D-3		XIX	65.00	2	Medi-Cal Ancillary Charges - Respiratory Therapy	10,211,531	(1,692,751)	8,518,780
	Contract 6	D-3		XIX	66.00	2	Medi-Cal Ancillary Charges - Physical Therapy	418,250	(65,172)	353,078
	Contract 6	D-3		XIX	67.00	2	Medi-Cal Ancillary Charges - Occupational Therapy	74,658	(24,548)	50,110
	Contract 6	D-3		XIX	68.00	2	Medi-Cal Ancillary Charges - Speech Pathology	147,071	14,229	161,300
	Contract 6	D-3		XIX	69.00	2	Medi-Cal Ancillary Charges - Electrocardiology	1,864,496	(210,107)	1,654,389
	Contract 6	D-3		XIX	70.00	2	Medi-Cal Ancillary Charges - Electroencephalography	185,362	(110,936)	74,426
	Contract 6	D-3		XIX	71.00	2	Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients	2,544,837	(706,572)	1,838,265
	Contract 6	D-3		XIX	72.00	2	Medi-Cal Ancillary Charges - Implantable Devices Charged to Patients	329,736	(104,563)	225,173
	Contract 6	D-3		XIX	73.00	2	Medi-Cal Ancillary Charges - Drugs Charged to Patients	26,584,754	320,302	26,905,056
	Contract 6	D-3		XIX	74.00	2	Medi-Cal Ancillary Charges - Renal Dialysis	1,738,990	66,671	1,805,661
	Contract 6	D-3		XIX	75.00	2	Medi-Cal Ancillary Charges - ASC (Non-Distinct Part)	230,105	(230,105)	0
	Contract 6	D-3		XIX	91.00	2	Medi-Cal Ancillary Charges - Emergency	4,242,476	(2,257,413)	1,985,063
	Contract 6	D-3		XIX	202.00	2	Medi-Cal Ancillary Charges - Total	74,144,085	(5,319,616)	68,824,469
39	Contract 2	E-3	VII	XIX	8.00	1	Medi-Cal Routine Service Charges	\$60,713,093	(\$22,960,935)	\$37,752,158
	Contract 2	E-3	VII	XIX	9.00	1	Medi-Cal Ancillary Service Charges	74,144,085	(5,319,616)	68,824,469

-Continued on next page-

Provider Name							Fiscal Period			Provider NPI		Adjustments
COMMUNITY HOSPITAL OF SAN BERNARDINO							JULY 1, 2011 THROUGH JUNE 30, 2012			1235290818		49
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report												
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.						
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - CONTRACT												
-Continued from previous page-												
40	Contract 3	E-3	VII	XIX	32.00	1	Medi-Cal Deductible		\$0	\$28,860	\$28,860	
	Contract 3	E-3	VII	XIX	33.00	1	Medi-Cal Coinsurance		0	179,344	179,344	
<p style="text-align: center;">To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary Payment Data: Service Period: July 1, 2011 through June 30, 2012 Payment Period: July 1, 2011 through September 13, 2013 Report Date: September 20, 2013 42 CFR 413.20, 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	
COMMUNITY HOSPITAL OF SAN BERNARDINO		JULY 1, 2011 THROUGH JUNE 30, 2012					1235290818	49	
Report References							As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report							
		Work Sheet	Part	Title	Line	Col.	Explanation of Audit Adjustments		
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - SUBACUTE									
41	Subacute 4	D-3	XIX	54.00	2	Subacute Ancillary Charges - Radiology-Diagnostic	\$154,538	(\$15,856)	\$138,682
	Subacute 4	D-3	XIX	60.00	2	Subacute Ancillary Charges - Laboratory	1,246,671	(96,096)	1,150,575
	Subacute 4	D-3	XIX	65.00	2	Subacute Ancillary Charges - Respiratory Therapy	74,461,198	(4,134,711)	70,326,487
	Subacute 4	D-3	XIX	66.00	2	Subacute Ancillary Charges - Physical Therapy	256,489	(21,972)	234,517
	Subacute 4	D-3	XIX	67.00	2	Subacute Ancillary Charges - Occupational Therapy	142,433	(11,761)	130,672
	Subacute 4	D-3	XIX	68.00	2	Subacute Ancillary Charges - Speech Pathology	249,874	(25,003)	224,871
	Subacute 4	D-3	XIX	71.00	2	Subacute Ancillary Charges - Medical Supplies Charged to Patients	423,209	(13,253)	409,956
	Subacute 4	D-3	XIX	202.00	2	Subacute Ancillary Charges - Total	94,328,695	(4,318,652)	90,010,043 *
To eliminate ancillary charges that do not pertain to adult subacute and to agree with the provider's records. 42 CFR 413.20 / CMS Pub.15-1, Sections 2304 and 2408 CCR, Title 22, Section 51511.5									
42	Subacute 4	D-3	XIX	50.00	2	Subacute Ancillary Charges - Operating Room	\$9,569	(\$9,569)	\$0
	Subacute 4	D-3	XIX	63.00	2	Subacute Ancillary Charges - Blood Storing, Processing and Transport	20,022	(20,022)	0
	Subacute 4	D-3	XIX	69.00	2	Subacute Ancillary Charges - Electrocardiology	13,892	(13,892)	0
	Subacute 4	D-3	XIX	70.00	2	Subacute Ancillary Charges - Electroencephalography	3,817	(3,817)	0
	Subacute 4	D-3	XIX	73.00	2	Subacute Ancillary Charges - Drugs Charged to Patients	17,344,283	(17,344,283)	0
	Subacute 4	D-3	XIX	75.00	2	Subacute Ancillary Charges - ASC (Non-Distinct Part)	1,930	(1,930)	0
	Subacute 4	D-3	XIX	202.00	2	Subacute Ancillary Charges - Total	* 90,010,043	(17,393,513)	72,616,530
To eliminate ancillary charges for adult subacute services, which are not included in the rate paid by Medi-Cal. 42 CFR 413.20 / CMS Pub.15-1, Sections 2304 and 2408 CCR, Title 22, Section 51511.5									
43	Subacute 1	Not Reported				Subacute Costs - Ventilator	\$0	\$237,239	\$237,239
To reflect Adult Subacute ventilator cost in the audit report. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 Medi-Cal Adult Subacute Contract No. 02-03-70044									

Provider Name							Fiscal Period	Provider NPI	Adjustments		
COMMUNITY HOSPITAL OF SAN BERNARDINO							JULY 1, 2011 THROUGH JUNE 30, 2012	1235290818	49		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Audit Report	Cost Report									
		Work Sheet	Part	Title	Line	Col.					
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - SUBACUTE											
44	Subacute 1	Not Reported					Medi-Cal Subacute Days - Ventilator	0	15,317	15,317	
	Subacute 1	Not Reported					Medi-Cal Subacute Days - Nonventilator	0	14,628	14,628	
							To reflect ventilator and nonventilator Medi-Cal patient days based on the following Fiscal Intermediary Payment Data: Service Period: July 1, 2001 through June 30, 2012 Payment Period: July 1, 2011 through June 30, 2012 Report Date: September 20, 2013 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 Medi-Cal Adult Subacute Contract Amendment 13				
45	Subacute 1	S-3	I	XIX	19.00	7	Medi-Cal Subacute Days - Total	29,776	261	30,037	
							To reflect Medi-Cal patient days based on the following Fiscal Intermediary Payment Data: Service Period: July 1, 2001 through June 30, 2012 Payment Period: July 1, 2011 through June 30, 2012 Report Date: September 20, 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 51511.5				
46	Subacute 1	Not Reported					Total Subacute Days - Ventilator	0	15,726	15,726	
	Subacute 1	Not Reported					Total Subacute Days - Nonventilator	0	15,052	15,052	
	Subacute 1	D-1	I		1.00	1	Total Subacute Days	30,460	318	30,778	
							To reflect total Adult Subacute days and to include ventilator and nonventilator patient days in the audit report lines 19, 20 and 21. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				
*Balance carried forward from prior/to subsequent adjustments											

Provider Name							Fiscal Period			Provider NPI		Adjustments
COMMUNITY HOSPITAL OF SAN BERNARDINO							JULY 1, 2011 THROUGH JUNE 30, 2012			1235290818		49
Report References												
Cost Report												
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.	Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - SUBACUTE												
47	Subacute 1	Not Reported					Contracted Number of Adult Subacute Beds			0	88	88
	Subacute 1	S-3	I		27.00	2	Total Licensed Capacity (All Levels of Care)			381	(34)	347
							To identify Subacute contracted beds on Subacute Schedule 1 and to adjust the number of beds based on the facility's license. 42 CFR 413.20 and 413.24					
							CMS Pub. 15-1, Sections 2300 and 2304					
							CCR, Title 22, Section 72201					

Provider Name							Fiscal Period			Provider NPI		Adjustments
COMMUNITY HOSPITAL OF SAN BERNARDINO							JULY 1, 2011 THROUGH JUNE 30, 2012			1235290818		49
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.						
Cost Report							<u>ADJUSTMENTS TO OTHER MATTERS</u>					
48	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	\$9,050	\$9,050
49	Subacute 1	Not Reported					Overpayments To recover Medi-Cal overpayments for subacute care services because the Share of Cost was not properly deducted from the amount billed. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1			\$0	\$8,639	\$8,639