

**REPORT
ON THE
COST REPORT REVIEW**

**SAN DIMAS COMMUNITY HOSPITAL
SAN DIMAS, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1740447945**

**FISCAL PERIOD ENDED
DECEMBER 31, 2009**

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

**Section Chief: Julio M. Cueto
Audit Supervisor: Virat Shah
Auditor: Teresa Zapata**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

May 10, 2013

Pete Lou, Controller
Prime Healthcare Services, Inc.
3300 East Guasti Road, 2nd Floor
Ontario, CA 91761

SAN DIMAS COMMUNITY HOSPITAL
NATIONAL PROVIDER IDENTIFIER (NPI) 1740447945
FISCAL PERIOD ENDED DECEMBER 31, 2009

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 \$232,393, 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. Audited Allocation of Home Office Cost
5. 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.

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

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

If you have questions regarding this report, you may call the Audits Section—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:
SAN DIMAS COMMUNITY HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2009

		SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1) Provider NPI: 1740447945	Reported	\$ 0	
	Net Change	\$ (180,616)	
	Audited Amount Due Provider (State)	\$ (180,616)	
	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: 1740447945	Reported		\$ 313,390
	Net Change		\$ 2,053,750
	Audited Cost		\$ 2,367,140
	Audited Amount Due Provider (State)	\$ (51,777)	
	5. Distinct Part Nursing Facility (DPNF SCH 1) Provider NPI:		
Reported		\$ 0.00	
Net Change		\$ 0.00	
Audited Cost Per Day		\$ 0.00	
Audited Amount Due Provider (State)	\$ 0		
6. Distinct Part Nursing Facility (DPNF SCH 1-1) Provider NPI:			
Reported		\$ 0.00	
Net Change		\$ 0.00	
Audited Cost Per Day		\$ 0.00	
Audited Amount Due Provider (State)	\$ 0		
7. Adult Subacute (ADULT SUBACUTE SCH 1) Provider NPI:			
Reported		\$ 0.00	
Net Change		\$ 0.00	
Audited Cost Per Day		\$ 0.00	
Audited Amount Due Provider (State)	\$ 0		
8. Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7)		\$ (232,393)	
9. Total Medi-Cal Cost			\$ 2,367,140

SUMMARY OF FINDINGS

Provider Name:
SAN DIMAS COMMUNITY HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2009

		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)		\$ (232,393)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
SAN DIMAS COMMUNITY HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2009

Provider NPI:
1740447945

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ 0	\$ 341,259
2. Excess Reasonable Cost Over Charges (Schedule 2)	\$ 0	\$ 0
3. Medi-Cal Inpatient Hospital Based Physician Services	\$ 0	N/A
4. \$	\$ 0	0
5. TOTAL COST-Reimbursable to Provider (Lines 1 through 4)	\$ 0	\$ 341,259
6. Interim Payments (Adj 10)	\$ 0	\$ (486,200)
7. Balance Due Provider (State)	\$ 0	\$ (144,941)
8. Duplicate Payments (Adj)	\$ 0	\$ 0
9. AB 5 and AB 1183 Reductions (Schedule A)	\$ 0	\$ (35,675)
10. \$	\$ 0	0
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ 0	\$ (180,616)

(To Summary of Findings)

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT
AB 5 AND AB 1183
SUMMARY OF REDUCTIONS

Provider Name:
SAN DIMAS COMMUNITY HOSPITAL

Fiscal Period Ended:
December 31, 2009

Provider No.
1740447945

1.	10% Reduction for Noncontract Services from 07/01/08 - 09/30/08 (AB 5 Schedule A-1)	\$	<u>0</u>
2.	Reduction for Noncontract Services from 10/01/08 - 04/05/09 (AB 1183 Schedule A-2)		<u>0</u>
3.	10% Reduction for Noncontract Services from 04/06/09 - 12/31/09 (AB 5 Schedule A-3)		<u>35,675</u>
4.	10% Reduction for HFPAs from 07/01/08 - MM/DD/YY (AB 5 Schedule A-4)		<u>0</u>
5.	10% Reduction for Rural Health Hospitals from 07/01/08 - 10/31/08 (AB 5 Schedule A-5)		<u>0</u>
6.	Total Noncontract AB 5 and AB 1183 Reductions	\$	<u><u>35,675</u></u> (To Schedule 1, Ln 9)

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT
NONCONTRACT HOSPITALS

AB 5

10% REDUCTION FOR SERVICES FROM APRIL 6, 2009 THROUGH DECEMBER 31, 2009

Provider Name:
SAN DIMAS COMMUNITY HOSPITALFiscal Period Ended:
December 31, 2009Provider No.
1740447945**Audited Medi-Cal Cost Per Day**

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$ <u>356,745</u>
2. Less: Medi-Cal Administrative Day Cost (Schedule 4A, Lines 28 and 31)	<u>0</u>
3. Total Medi-Cal Cost of Covered Services Subject to Reductions (Line 1 minus Line 2)	\$ <u><u>356,745</u></u>
4. Total Audited Medi-Cal Days (Schedules 4, 4A, and 4B, excludes Administrative Days)	<u><u>142.25</u></u>
5. Audited Medi-Cal Cost Per Day (Line 3 ÷ Line 4)	\$ <u><u>2,507.87</u></u>

10 % Cost Reduction For Services From 04/06/09 Through 12/31/09

6. Audited Medi-Cal Days of Service from 04/06/09 - 12/31/09 (excludes Administrative Days)	<u>142.25</u>
7. Audited Medi-Cal Cost Per Day for 04/06/09 - 12/31/09 (Line 5 X Line 6)	\$ <u>356,745</u>
6. 10% Cost Reduction for 04/06/09 - 12/31/09 (Line 7 X 10%)	\$ <u><u>35,675</u></u> (To Schedule A, Ln 3)

COMPUTATION OF LESSER OF
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:
SAN DIMAS COMMUNITY HOSPITALFiscal Period Ended:
DECEMBER 31, 2009Provider NPI:
1740447945

REPORTED

AUDITED

REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3)	\$ <u>0</u>	\$ <u>356,745</u>
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CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adjs 8,14)	\$ <u>0</u>	\$ <u>486,193</u>
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3. Inpatient Ancillary Service Charges (Adjs 8,14)	\$ <u>0</u>	\$ <u>1,929,076</u>
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4. Total Charges - Medi-Cal Inpatient Services	\$ <u>0</u>	\$ <u>2,415,269</u>
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5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ <u>0</u>	\$ <u>2,058,524</u>
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6. Excess of Reasonable Cost Over Customary Charges (Line 1 minus Line 4)	\$ <u>0</u>	\$ <u>0</u>
	(To Schedule 1)	

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

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
SAN DIMAS COMMUNITY HOSPITALFiscal Period Ended:
DECEMBER 31, 2009Provider NPI:
1740447945

GENERAL SERVICE UNIT NET OF SWING-BED COSTS

INPATIENT DAYS

	REPORTED	AUDITED
1. Total Inpatient Days (include private & swing-bed) (Adj)	12,665	12,665
2. Inpatient Days (include private, exclude swing-bed)	12,665	12,665
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj)	12,665	12,665
5. Medicare NF Swing-Bed Days through Dec 31 (Adj)	0	0
6. Medicare NF Swing-Bed Days after Dec 31 (Adj)	0	0
7. Medi-Cal NF Swing-Bed Days through July 31 (Adj)	0	0
8. Medi-Cal NF Swing-Bed Days after July 31 (Adj)	0	0
9. Medi-Cal Days (excluding swing-bed) (Adjs 6,11,12)	0.00	57.75

SWING-BED ADJUSTMENT

17. Medicare NF Swing-Bed Rates through Dec 31 (Adj)	\$ 0.00	\$ 0.00
18. Medicare NF Swing-Bed Rates after Dec 31 (Adj)	\$ 0.00	\$ 0.00
19. Medi-Cal NF Swing-Bed Rates through July 31 (Adj)	\$ 0.00	\$ 0.00
20. Medi-Cal NF Swing-Bed Rates after July 31 (Adj)	\$ 0.00	\$ 0.00
21. Total Routine Serv Cost (Sch 8, Line 25, Col 27)	\$ 13,434,955	\$ 13,272,460
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)	\$ 13,434,955	\$ 13,272,460

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 41,986,112	\$ 41,986,112
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 41,986,112	\$ 41,986,112
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 0.319986	\$ 0.316115
32. Average Private Room Per Diem Charge (L 29 / L 3)	\$ 0.00	\$ 0.00
33. Average Semi-Private Room Per Diem Charge (L 30 / L 4)	\$ 3,315.13	\$ 3,315.13
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)	\$ 13,434,955	\$ 13,272,460

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 1,060.79	\$ 1,047.96
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 0	\$ 60,520
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 0	\$ 128,138
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 0	\$ 188,658

(To Schedule 3)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
SAN DIMAS COMMUNITY HOSPITALFiscal Period Ended:
DECEMBER 31, 2009Provider NPI:
1740447945

	REPORTED	AUDITED
SPECIAL CARE AND/OR NURSERY UNITS		
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 579,064	\$ 573,216
2. Total Inpatient Days (Adj)	860	860
3. Average Per Diem Cost	\$ 673.33	\$ 666.53
4. Medi-Cal Inpatient Days (Adj 6)	0.00	2.00
5. Cost Applicable to Medi-Cal	\$ 0	\$ 1,333
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 3,744,727	\$ 3,721,147
7. Total Inpatient Days (Adj)	2,421	2,421
8. Average Per Diem Cost	\$ 1,546.77	\$ 1,537.03
9. Medi-Cal Inpatient Days (Adjs 6,11,12)	0.00	82.50
10. Cost Applicable to Medi-Cal	\$ 0	\$ 126,805
CORONARY CARE UNIT		
11. Total Inpatient Routine Cost (Sch 8, Line 27, Col 27)	\$ 0	\$ 0
12. Total Inpatient Days (Adj)	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Adj)	0	0
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0
NEONATAL INTENSIVE CARE UNIT		
16. Total Inpatient Routine Cost (Sch 8, Line 28, Col 27)	\$ 0	\$ 0
17. Total Inpatient Days (Adj)	0	0
18. Average Per Diem Cost	\$ 0.00	\$ 0.00
19. Medi-Cal Inpatient Days (Adj)	0	0
20. Cost Applicable to Medi-Cal	\$ 0	\$ 0
SURGICAL INTENSIVE CARE UNIT		
21. Total Inpatient Routine Cost (Sch 8, Line 29, Col 27)	\$ 0	\$ 0
22. Total Inpatient Days (Adj)	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Adj)	0	0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
ADMINISTRATIVE DAYS		
26. Per Diem Rate (Adj)	\$ 0.00	\$ 0.00
27. Medi-Cal Inpatient Days (Adj)	0	0
28. Cost Applicable to Medi-Cal	\$ 0	\$ 0
ADMINISTRATIVE DAYS		
29. Per Diem Rate (Adj)	\$ 0.00	\$ 0.00
30. Medi-Cal Inpatient Days (Adj)	0	0
31. Cost Applicable to Medi-Cal	\$ 0	\$ 0
32. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,28,31)	\$ 0	\$ 128,138

(To Schedule 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
SAN DIMAS COMMUNITY HOSPITALFiscal Period Ended:
DECEMBER 31, 2009Provider NPI:
1740447945

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

(To Schedule 4)

SCHEDULE OF MEDI-CAL ANCILLARY COSTS

Provider Name:
SAN DIMAS COMMUNITY HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2009

Provider NPI:
1740447945

		TOTAL ANCILLARY COST *	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST TO CHARGES	MEDI-CAL CHARGES (From Schedule 6)	MEDI-CAL COST
ANCILLARY COST CENTERS						
37.00	Operating Room	\$ 4,089,486	\$ 37,580,848	0.108818	\$ 83,563	\$ 9,093
38.00	Recovery Room	0	0	0.000000	0	0
39.00	Delivery Room and Labor Room	1,418,136	1,733,062	0.818284	0	0
40.00	Anesthesiology	0	0	0.000000	0	0
41.00	Radiology - Diagnostic	1,787,220	14,044,010	0.127259	66,285	8,435
41.01	CT SCAN	637,692	29,073,247	0.021934	172,254	3,778
41.02	Ultrasound	329,661	3,812,557	0.086467	17,421	1,506
41.03	G.I. Lab	172,329	1,251,044	0.137748	8,389	1,156
43.00	Radioisotope	201,565	1,107,773	0.181955	14,973	2,724
44.00	Laboratory	2,392,216	37,941,170	0.063051	328,528	20,714
44.01	Pathological Lab	0	0	0.000000	0	0
46.00	Whole Blood	0	0	0.000000	0	0
47.00	Blood Storing, Processing, and Trans	38,646	58,979	0.655246	1,199	786
48.00	Intravenous Therapy	0	0	0.000000	0	0
49.00	Respiratory Therapy	1,364,242	18,503,704	0.073728	354,201	26,115
50.00	Physical Therapy	356,705	1,839,692	0.193894	4,995	968
51.00	Occupational Therapy	5	1,123	0.004155	0	0
52.00	Speech Pathology	42,846	228,924	0.187163	726	136
53.00	Electrocardiology	343,620	8,715,446	0.039427	83,285	3,284
54.00	Electroencephalography	45,830	290,713	0.157648	7,679	1,211
55.00	Medical Supplies Charged to Patients	6,592,624	52,431,119	0.125739	436,015	54,824
56.00	Drugs Charged to Patients	1,771,058	25,076,791	0.070625	206,579	14,590
57.00	Renal Dialysis	154,310	897,602	0.171913	14,600	2,510
58.00	ASC (Non-Distinct Part)	0	0	0.000000	0	0
59.00		0	0	0.000000	0	0
59.01		0	0	0.000000	0	0
59.02		0	0	0.000000	0	0
59.03		0	0	0.000000	0	0
60.00	Clinic	0	0	0.000000	0	0
60.01	Other Clinic Services	0	0	0.000000	0	0
61.00	Emergency	3,466,880	27,378,390	0.126628	128,384	16,257
62.00	Observation Beds	0	0	0.000000	0	0
71.00		0	0	0.000000	0	0
82.00		0	0	0.000000	0	0
83.00		0	0	0.000000	0	0
84.00		0	0	0.000000	0	0
85.00		0	0	0.000000	0	0
86.00		0	0	0.000000	0	0
TOTAL		\$ 25,205,070	\$ 261,966,194		\$ 1,929,076	\$ 168,087

(To Schedule 3)

* From Schedule 8, Column 27

COMPUTATION OF MEDI-CAL CONTRACT COST

Provider Name:
SAN DIMAS COMMUNITY HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2009

Provider NPI:
1740447945

		REPORTED	AUDITED
1.	Net Cost of Covered Services Rendered to Medi-Cal Patients (Contract Sch 3)	\$ 1,839,406	\$ 2,367,140
2.	Excess Reasonable Cost Over Charges (Contract Sch 2)	\$ (1,526,016)	\$ 0
3.	Medi-Cal Inpatient Hospital Based Physician Services	\$ 0	N/A
4.		\$ 0	\$ 0
5.	Subtotal (Sum of Lines 1 through 4)	\$ 313,390	\$ 2,367,140
6.	\$	\$ 0	\$ 0
7.		\$ 0	\$ 0
8.	Total Medi-Cal Cost (Sum of Lines 5 through 7)	\$ 313,390	\$ 2,367,140
		(To Summary of Findings)	
9.	Medi-Cal Overpayments (Adjs 20 - 23)	\$ 0	\$ (51,777)
10.	Medi-Cal Credit Balances (Adj)	\$ 0	\$ 0
11.		\$ 0	\$ 0
12.		\$ 0	\$ 0
13.	TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ 0	\$ (51,777)
		(To Summary of Findings)	

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

Provider Name:
SAN DIMAS COMMUNITY HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2009

Provider NPI:
1740447945

	REPORTED	AUDITED
REASONABLE COST OF MEDI-CAL INPATIENT SERVICES		
1. Cost of Covered Services (Contract Sch 3)	\$ <u>1,842,547</u>	\$ <u>2,420,957</u>
CHARGES FOR MEDI-CAL INPATIENT SERVICES		
2. Inpatient Routine Service Charges (Adj 18)	\$ <u>20,050</u>	\$ <u>3,293,214</u>
3. Inpatient Ancillary Service Charges (Adj 18)	\$ <u>296,481</u>	\$ <u>11,792,245</u>
4. Total Charges - Medi-Cal Inpatient Services	\$ <u>316,531</u>	\$ <u>15,085,459</u>
5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ <u>0</u>	\$ <u>12,664,502</u>
6. Excess of Reasonable Cost Over Customary Charges (Line 1 minus Line 4)	\$ <u>1,526,016</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:
SAN DIMAS COMMUNITY HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2009

Provider NPI:
1740447945

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)	12,665	12,665
2. Inpatient Days (include private, exclude swing-bed)	12,665	12,665
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj)	12,665	12,665
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 16)	1,243	914

SWING-BED ADJUSTMENT

17. Medicare NF Swing-Bed Rates through Dec 31 (Adj)	\$ 0.00	\$ 0.00
18. Medicare NF Swing-Bed Rates after Dec 31 (Adj)	\$ 0.00	\$ 0.00
19. Medi-Cal NF Swing-Bed Rates through July 31 (Adj)	\$ 0.00	\$ 0.00
20. Medi-Cal NF Swing-Bed Rates after July 31 (Adj)	\$ 0.00	\$ 0.00
21. Total Routine Serv Cost (Sch 8, Line 25, Col 27)	\$ 13,434,955	\$ 13,272,460
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)	\$ 13,434,955	\$ 13,272,460

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges) (Adj)	\$ 41,986,112	\$ 41,986,112
29. Private Room Charges (excluding swing-bed charges) (Adj)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges) (Adj)	\$ 41,986,112	\$ 41,986,112
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 0.319986	\$ 0.316115
32. Average Private Room Per Diem Charge (L 29 / L 3)	\$ 0.00	\$ 0.00
33. Average Semi-Private Room Per Diem Charge (L 30 / L 4)	\$ 3,315.13	\$ 3,315.13
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)	\$ 13,434,955	\$ 13,272,460

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 1,060.79	\$ 1,047.96
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 1,318,562	\$ 957,835
40. Cost Applicable to Medi-Cal (Contract Sch 4A)	\$ 495,932	\$ 411,476
41. Cost Applicable to Medi-Cal (Contract Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39, 40 & 41)	\$ 1,814,494	\$ 1,369,311

(To Contract Sch 3)

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

Provider Name:
SAN DIMAS COMMUNITY HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2009

Provider NPI:
1740447945

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 579,064	\$ 573,216
2. Total Inpatient Days (Adj)	860	860
3. Average Per Diem Cost	\$ 673.33	\$ 666.53
4. Medi-Cal Inpatient Days (Adj 16)	29	27
5. Cost Applicable to Medi-Cal	\$ 19,527	\$ 17,996
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 3,744,727	\$ 3,721,147
7. Total Inpatient Days (Adj)	2,421	2,421
8. Average Per Diem Cost	\$ 1,546.77	\$ 1,537.03
9. Medi-Cal Inpatient Days (Adj 16)	308	256
10. Cost Applicable to Medi-Cal	\$ 476,405	\$ 393,480
CORONARY CARE UNIT		
11. Total Inpatient Routine Cost (Sch 8, Line 27, Col 27)	\$ 0	\$ 0
12. Total Inpatient Days (Adj)	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Adj)	0	0
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0
NEONATAL INTENSIVE CARE UNIT		
16. Total Inpatient Routine Cost (Sch 8, Line 28, Col 27)	\$ 0	\$ 0
17. Total Inpatient Days (Adj)	0	0
18. Average Per Diem Cost	\$ 0.00	\$ 0.00
19. Medi-Cal Inpatient Days (Adj)	0	0
20. Cost Applicable to Medi-Cal	\$ 0	\$ 0
SURGICAL INTENSIVE CARE UNIT		
21. Total Inpatient Routine Cost (Sch 8, Line 29, Col 27)	\$ 0	\$ 0
22. Total Inpatient Days (Adj)	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Adj)	0	0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
0		
26. Total Inpatient Routine Cost (Sch 8, Line___ , Col 27)	\$ 0	\$ 0
27. Total Inpatient Days (Adj)	0	0
28. Average Per Diem Cost	\$ 0.00	\$ 0.00
29. Medi-Cal Inpatient Days (Adj)	0	0
30. Cost Applicable to Medi-Cal	\$ 0	\$ 0
31. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,30)	\$ 495,932	\$ 411,476

(To Contract Sch 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
SAN DIMAS COMMUNITY HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2009

Provider NPI:
1740447945

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

(To Contract Sch 4)

Provider Name:
SAN DIMAS COMMUNITY HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2009

TRIAL BALANCE EXPENSES	ALLOC COST 4.08	EMPLOYEE BENEFITS 5.00	ALLOC COST 6.01	ALLOC COST 6.02	ALLOC COST 6.03	ALLOC COST 6.04	ALLOC COST 6.05	ALLOC COST 6.06	ALLOC COST 6.07	ALLOC COST 6.08	ACCUMULATE COST	ADMIN- TRATIVE & GENERAL 6.00
ANCILLARY COST CENTERS												
37.00 Operating Room	0	21,036	0	0	0	0	0	0	0	0	2,354,657	379,492
38.00 Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00 Delivery Room and Labor Room	0	10,825	0	0	0	0	0	0	0	0	1,008,923	162,605
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
41.00 Radiology - Diagnostic	0	8,946	0	0	0	0	0	0	0	0	1,302,891	209,983
41.01 CT SCAN	0	4,213	0	0	0	0	0	0	0	0	401,902	64,773
41.02 Ultrasound	0	3,090	0	0	0	0	0	0	0	0	252,645	40,718
41.03 G.I. Lab	0	1,377	0	0	0	0	0	0	0	0	136,292	21,966
43.00 Radioisotope	0	0	0	0	0	0	0	0	0	0	168,688	27,187
44.00 Laboratory	0	17,445	0	0	0	0	0	0	0	0	1,765,744	284,579
44.01 Pathological Lab	0	0	0	0	0	0	0	0	0	0	0	0
46.00 Whole Blood	0	0	0	0	0	0	0	0	0	0	0	0
47.00 Blood Storing, Processing, and Trans	0	0	0	0	0	0	0	0	0	0	46	7
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	0	10,963	0	0	0	0	0	0	0	0	1,038,616	167,390
50.00 Physical Therapy	0	0	0	0	0	0	0	0	0	0	251,786	40,580
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0
52.00 Speech Pathology	0	0	0	0	0	0	0	0	0	0	36,080	5,815
53.00 Electrocardiology	0	2,195	0	0	0	0	0	0	0	0	216,057	34,821
54.00 Electroencephalography	0	0	0	0	0	0	0	0	0	0	38,424	6,193
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0	5,488,864	884,622
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	1,205,712	194,321
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	129,680	20,900
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
59.00	0	0	0	0	0	0	0	0	0	0	0	0
59.01	0	0	0	0	0	0	0	0	0	0	0	0
59.02	0	0	0	0	0	0	0	0	0	0	0	0
59.03	0	0	0	0	0	0	0	0	0	0	0	0
60.00 Clinic	0	0	0	0	0	0	0	0	0	0	0	0
60.01 Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0	0
61.00 Emergency	0	24,644	0	0	0	0	0	0	0	0	2,418,585	389,795
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
71.00	0	0	0	0	0	0	0	0	0	0	0	0
82.00	0	0	0	0	0	0	0	0	0	0	0	0
83.00	0	0	0	0	0	0	0	0	0	0	0	0
84.00	0	0	0	0	0	0	0	0	0	0	0	0
85.00	0	0	0	0	0	0	0	0	0	0	0	0
86.00	0	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTER:												
96.00 Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	0	0	0	0
97.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
98.00 Physicians' Private Office	0	0	0	0	0	0	0	0	0	0	0	0
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
99.01	0	0	0	0	0	0	0	0	0	0	0	0
99.02	0	0	0	0	0	0	0	0	0	0	0	0
99.03	0	0	0	0	0	0	0	0	0	0	0	0
99.04	0	0	0	0	0	0	0	0	0	0	0	0
99.05	0	0	0	0	0	0	0	0	0	0	0	0
100.00 Other Nonreimbursable Costs	0	0	0	0	0	0	0	0	0	0	0	0
100.01 Other Nonreimbursable Costs	0	0	0	0	0	0	0	0	0	0	0	0
100.02 Other Nonreimbursable Costs	0	0	0	0	0	0	0	0	0	0	0	0
100.03 Other Nonreimbursable Costs	0	0	0	0	0	0	0	0	0	0	0	0
100.05 Public Relations	0	49	0	0	0	0	0	0	0	0	33,723	5,435
TOTAL	0	285,682	0	0	0	0	0	0	0	0	43,245,893	6,002,407

Provider Name:
SAN DIMAS COMMUNITY HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2009

TRIAL BALANCE EXPENSES	MAINT & REPAIRS 7.00	OPER PLANT 8.00	LAUNDRY & LINEN 9.00	HOUSEKEEP 10.00	DIETARY 11.00	CAFE 12.00	MAINT OF PERSONNEL 13.00	NURSING ADMIN 14.00	CENTRAL SERVICE & SUPPLY 15.00	PHARMACY 16.00	MEDICAL RECORDS & LIBRARY 17.00	SOCIAL SERVICE 18.00
ANCILLARY COST CENTERS												
37.00 Operating Room	0	456,133	0	64,151	0	44,089	0	109,040	177,846	347,935	156,143	0
38.00 Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00 Delivery Room and Labor Room	0	124,735	0	17,543	0	22,688	0	73,104	1,337	0	7,201	0
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
41.00 Radiology - Diagnostic	0	136,471	0	19,193	0	18,750	0	4,312	2,102	35,166	58,351	0
41.01 CT SCAN	0	36,287	0	5,103	0	8,831	0	0	0	0	120,795	0
41.02 Ultrasound	0	12,247	0	1,722	0	6,476	0	0	12	0	15,841	0
41.03 G.I. Lab	0	0	0	0	0	2,885	0	0	5,710	279	5,198	0
43.00 Radioisotope	0	0	0	0	0	0	0	0	1,088	0	4,603	0
44.00 Laboratory	0	90,716	0	12,758	0	36,564	0	675	43,539	0	157,640	0
44.01 Pathological Lab	0	0	0	0	0	0	0	0	0	0	0	0
46.00 Whole Blood	0	0	0	0	0	0	0	0	0	0	0	0
47.00 Blood Storing, Processing, and Trans	0	0	0	0	0	0	0	0	38,347	0	245	0
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	0	44,564	0	6,268	0	22,978	0	0	7,544	0	76,880	0
50.00 Physical Therapy	0	49,611	0	6,977	0	0	0	0	108	0	7,644	0
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	0	0	5	0
52.00 Speech Pathology	0	0	0	0	0	0	0	0	0	0	951	0
53.00 Electrocardiology	0	45,472	0	6,395	0	4,601	0	0	63	0	36,212	0
54.00 Electroencephalography	0	0	0	0	0	0	0	0	6	0	1,208	0
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	1,294	0	217,844	0
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	176	266,658	104,191	0
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	3,729	0
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
59.00	0	0	0	0	0	0	0	0	0	0	0	0
59.01	0	0	0	0	0	0	0	0	0	0	0	0
59.02	0	0	0	0	0	0	0	0	0	0	0	0
59.03	0	0	0	0	0	0	0	0	0	0	0	0
60.00 Clinic	0	0	0	0	0	0	0	0	0	0	0	0
60.01 Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0	0
61.00 Emergency	0	95,366	0	13,412	0	51,652	0	148,293	15,928	220,095	113,754	0
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
71.00	0	0	0	0	0	0	0	0	0	0	0	0
82.00	0	0	0	0	0	0	0	0	0	0	0	0
83.00	0	0	0	0	0	0	0	0	0	0	0	0
84.00	0	0	0	0	0	0	0	0	0	0	0	0
85.00	0	0	0	0	0	0	0	0	0	0	0	0
86.00	0	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTER:												
96.00 Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	0	0	0	0
97.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
98.00 Physicians' Private Office	0	0	0	0	0	0	0	0	0	0	0	0
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
99.01	0	0	0	0	0	0	0	0	0	0	0	0
99.02	0	0	0	0	0	0	0	0	0	0	0	0
99.03	0	0	0	0	0	0	0	0	0	0	0	0
99.04	0	0	0	0	0	0	0	0	0	0	0	0
99.05	0	0	0	0	0	0	0	0	0	0	0	0
100.00 Other Nonreimbursable Costs	0	0	0	0	0	0	0	0	0	0	0	0
100.01 Other Nonreimbursable Costs	0	0	0	249,396	0	0	0	0	0	0	0	0
100.02 Other Nonreimbursable Costs	0	0	0	182,111	0	0	0	0	0	0	0	0
100.03 Other Nonreimbursable Costs	0	0	0	0	0	0	0	0	0	0	0	0
100.05 Public Relations	0	2,835	0	399	0	103	0	0	0	0	0	0
TOTAL	0	3,142,757	282,846	868,276	1,186,125	493,635	0	1,020,358	337,215	1,367,830	1,267,151	0

Provider Name:
SAN DIMAS COMMUNITY HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2009

TRIAL BALANCE EXPENSES	ALLOC COST 19.00	ALLOC COST 19.02	ALLOC COST 19.03	NON-PHYSICIAN ANESTH 20.00	NURSING SCHOOL 21.00	INT & RES SALARY & FRINGES 22.00	INT & RES PROGRAM 23.00	PARAMED EDUCAT 24.00	SUBTOTAL 25.00	POST	TOTAL COST 27.00
										STEP-DOWN ADJUSTMENT 26.00	
ANCILLARY COST CENTERS											
37.00 Operating Room	0	0	0	0	0	0	0	0	4,089,486		4,089,486
38.00 Recovery Room	0	0	0	0	0	0	0	0	0		0
39.00 Delivery Room and Labor Room	0	0	0	0	0	0	0	0	1,418,136		1,418,136
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0		0
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	1,787,220		1,787,220
41.01 CT SCAN	0	0	0	0	0	0	0	0	637,692		637,692
41.02 Ultrasound	0	0	0	0	0	0	0	0	329,661		329,661
41.03 G.I. Lab	0	0	0	0	0	0	0	0	172,329		172,329
43.00 Radioisotope	0	0	0	0	0	0	0	0	201,565		201,565
44.00 Laboratory	0	0	0	0	0	0	0	0	2,392,216		2,392,216
44.01 Pathological Lab	0	0	0	0	0	0	0	0	0		0
46.00 Whole Blood	0	0	0	0	0	0	0	0	0		0
47.00 Blood Storing, Processing, and Trans	0	0	0	0	0	0	0	0	38,646		38,646
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0		0
49.00 Respiratory Therapy	0	0	0	0	0	0	0	0	1,364,242		1,364,242
50.00 Physical Therapy	0	0	0	0	0	0	0	0	356,705		356,705
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	5		5
52.00 Speech Pathology	0	0	0	0	0	0	0	0	42,846		42,846
53.00 Electrocardiology	0	0	0	0	0	0	0	0	343,620		343,620
54.00 Electroencephalography	0	0	0	0	0	0	0	0	45,830		45,830
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	6,592,624		6,592,624
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	1,771,058		1,771,058
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	154,310		154,310
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0		0
59.00	0	0	0	0	0	0	0	0	0		0
59.01	0	0	0	0	0	0	0	0	0		0
59.02	0	0	0	0	0	0	0	0	0		0
59.03	0	0	0	0	0	0	0	0	0		0
60.00 Clinic	0	0	0	0	0	0	0	0	0		0
60.01 Other Clinic Services	0	0	0	0	0	0	0	0	0		0
61.00 Emergency	0	0	0	0	0	0	0	0	3,466,880		3,466,880
62.00 Observation Beds	0	0	0	0	0	0	0	0	0		0
71.00	0	0	0	0	0	0	0	0	0		0
82.00	0	0	0	0	0	0	0	0	0		0
83.00	0	0	0	0	0	0	0	0	0		0
84.00	0	0	0	0	0	0	0	0	0		0
85.00	0	0	0	0	0	0	0	0	0		0
86.00	0	0	0	0	0	0	0	0	0		0
NONREIMBURSABLE COST CENTER:											
96.00 Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	0		0
97.00 Research	0	0	0	0	0	0	0	0	0		0
98.00 Physicians' Private Office	0	0	0	0	0	0	0	0	0		0
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0		0
99.01	0	0	0	0	0	0	0	0	0		0
99.02	0	0	0	0	0	0	0	0	0		0
99.03	0	0	0	0	0	0	0	0	0		0
99.04	0	0	0	0	0	0	0	0	0		0
99.05	0	0	0	0	0	0	0	0	0		0
100.00 Other Nonreimbursable Costs	0	0	0	0	0	0	0	0	0		0
100.01 Other Nonreimbursable Costs	0	0	0	0	0	0	0	0	249,396		249,396
100.02 Other Nonreimbursable Costs	0	0	0	0	0	0	0	0	182,111		182,111
100.03 Other Nonreimbursable Costs	0	0	0	0	0	0	0	0	0		0
100.05 Public Relations	0	0	0	0	0	0	0	0	42,495		42,495
TOTAL	0	0	0	0	0	0	0	0	43,245,893	0	43,245,893

STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:
SAN DIMAS COMMUNITY HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2009

	EMP BENE (GROSS SALARIES) 5.00	STAT 6.01	STAT 6.02	STAT 6.03	STAT 6.04	STAT 6.05	STAT 6.06	STAT 6.07	STAT 6.08	ADM & GEN (ACCUM COST)	MAINT & REPAIRS (SQ FT) 7.00
ANCILLARY COST CENTERS											
37.00	Operating Room	1,356,222								2,354,657	
38.00	Recovery Room									0	
39.00	Delivery Room and Labor Room	697,912								1,008,923	
40.00	Anesthesiology									0	
41.00	Radiology - Diagnostic	576,773								1,302,891	
41.01	CT SCAN	271,646								401,902	
41.02	Ultrasound	199,215								252,645	
41.03	G.I. Lab	88,757								136,292	
43.00	Radioisotope									168,688	
44.00	Laboratory	1,124,727								1,765,744	
44.01	Pathological Lab									0	
46.00	Whole Blood									0	
47.00	Blood Storing, Processing, and Trans									46	
48.00	Intravenous Therapy									0	
49.00	Respiratory Therapy	706,837								1,038,616	
50.00	Physical Therapy									251,786	
51.00	Occupational Therapy									0	
52.00	Speech Pathology									36,080	
53.00	Electrocardiology	141,523								216,057	
54.00	Electroencephalography									38,424	
55.00	Medical Supplies Charged to Patients									5,488,864	
56.00	Drugs Charged to Patients									1,205,712	
57.00	Renal Dialysis									129,680	
58.00	ASC (Non-Distinct Part)									0	
59.00										0	
59.01										0	
59.02										0	
59.03										0	
60.00	Clinic									0	
60.01	Other Clinic Services									0	
61.00	Emergency	1,588,858								2,418,585	
62.00	Observation Beds									0	
71.00										0	
82.00										0	
83.00										0	
84.00										0	
85.00										0	
86.00										0	
NONREIMBURSABLE COST CENTERS											
96.00	Gift, Flower, Coffee Shop & Canteen									0	
97.00	Research									0	
98.00	Physicians' Private Office									0	
99.00	Nonpaid Workers									0	
99.01										0	
99.02										0	
99.03										0	
99.04										0	
99.05										0	
100.00	Other Nonreimbursable Costs									0	
100.01	Other Nonreimbursable Costs									0	
100.02	Other Nonreimbursable Costs									0	
100.03	Other Nonreimbursable Costs									0	
100.05	Public Relations	3,180								33,723	
TOTAL		18,418,611	0	0	0	0	0	0	0	37,243,486	0
COST TO BE ALLOCATED		285,682	0	0	0	0	0	0	0	6,002,407	0
UNIT COST MULTIPLIER - SCH 8		0.015510	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.161167	0.000000

STATE OF CALIFORNIA

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

SCHEDULE 9.2

Provider Name:

SAN DIMAS COMMUNITY HOSPITAL

Fiscal Period Ended:

DECEMBER 31, 2009

	OPER PLANT (SQ FT) 8.00	LAUNDRY & LINEN (PAT DAYS) 9.00	HOUSE- KEEPING (SQ FT) 10.00	DIETARY (PATIENT DAYS) 11.00	CAFETERIA (GROSS SALARIES) 12.00	MAINT OF PERSONNEL (# HOUSED) 13.00	NURSING ADMIN (NURSE HR) 14.00	CENT SERV & SUPPLY (CST REQ) 15.00	PHARMACY (COSTS REQUIS) 16.00	MED REC (GROSS CHARGES) 17.00	SOC SERV (TIME SPENT) 18.00	STAT 19.00	
ANCILLARY COST CENTERS													
37.00	Operating Room	8,045	8,045		1,356,222		969,978	2,629,788	9,983	37,580,848			
38.00	Recovery Room												
39.00	Delivery Room and Labor Room	2,200	2,200		697,912		650,312	19,768		1,733,062			
40.00	Anesthesiology												
41.00	Radiology - Diagnostic	2,407	2,407		576,773		38,360	31,082	1,009	14,044,010			
41.01	CT SCAN	640	640		271,646					29,073,247			
41.02	Ultrasound	216	216		199,215			179		3,812,557			
41.03	G.I. Lab				88,757			84,427	8	1,251,044			
43.00	Radioisotope							16,081		1,107,773			
44.00	Laboratory	1,600	1,600		1,124,727		6,002	643,804		37,941,170			
44.01	Pathological Lab												
46.00	Whole Blood												
47.00	Blood Storing, Processing, and Trans							567,037		58,979			
48.00	Intravenous Therapy												
49.00	Respiratory Therapy	786	786		706,837			111,555		18,503,704			
50.00	Physical Therapy	875	875					1,590		1,839,692			
51.00	Occupational Therapy									1,123			
52.00	Speech Pathology									228,924			
53.00	Electrocardiology	802	802		141,523			929		8,715,446			
54.00	Electroencephalography							86		290,713			
55.00	Medical Supplies Charged to Patients							19,135		52,431,119			
56.00	Drugs Charged to Patients							2,604	7,651	25,076,791			
57.00	Renal Dialysis									897,602			
58.00	ASC (Non-Distinct Part)												
59.00													
59.01													
59.02													
59.03													
60.00	Clinic												
60.01	Other Clinic Services												
61.00	Emergency	1,682	1,682		1,588,858		1,319,167	235,522	6,315	27,378,390			
62.00	Observation Beds												
71.00													
82.00													
83.00													
84.00													
85.00													
86.00													
NONREIMBURSABLE COST CENTERS													
96.00	Gift, Flower, Coffee Shop & Canteen												
97.00	Research												
98.00	Physicians' Private Office												
99.00	Nonpaid Workers												
99.01													
99.02													
99.03													
99.04													
99.05													
100.00	Other Nonreimbursable Costs												
100.01	Other Nonreimbursable Costs		31,276										
100.02	Other Nonreimbursable Costs		22,838										
100.03	Other Nonreimbursable Costs												
100.05	Public Relations	50	50		3,180								
TOTAL													
		55,430	15,946	108,888	15,946	15,184,632	0	9,076,747	4,986,358	39,246	304,980,006	0	0
COST TO BE ALLOCATED													
		3,142,757	282,846	868,276	1,186,125	493,635	0	1,020,358	337,215	1,367,830	1,267,151	0	0
UNIT COST MULTIPLIER - SCH 8													
		56.697754	17.737730	7.974025	74.383837	0.032509	0.000000	0.112414	0.067627	34.852721	0.004155	0.000000	0.000000

Provider Name:

Fiscal Period Ended:

SAN DIMAS COMMUNITY HOSPITAL

DECEMBER 31, 2009

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

GENERAL SERVICE COST CENTERS

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

TRIAL BALANCE OF EXPENSES

Provider Name:
SAN DIMAS COMMUNITY HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2009

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	GENERAL SERVICE COST CENTERS			
1.00	Old Cap Rel Costs-Bldg & Fixtures	\$	\$ 0	\$ 0
2.00	Old Cap Rel Costs-Movable Equipment		0	0
3.00	New Cap Rel Costs-Bldg & Fixtures	2,840,709	(132,387)	2,708,322
4.00	New Cap Rel Costs-Movable Equipment	227,188	(225,263)	1,925
4.01			0	0
4.02			0	0
4.03			0	0
4.04			0	0
4.05			0	0
4.06			0	0
4.07			0	0
4.08			0	0
5.00	Employee Benefits	222,423	215	222,638
6.01	Non-Patient Telephones		0	0
6.02	Data Processing		0	0
6.03	Purchasing/Receiving		0	0
6.04	Patient Admitting		0	0
6.05	Patient Business Office		0	0
6.06			0	0
6.07			0	0
6.08			0	0
6.00	Administrative and General	5,787,340	(48,978)	5,738,362
7.00	Maintenance and Repairs		0	0
8.00	Operation of Plant	2,594,534	14,292	2,608,826
9.00	Laundry and Linen Service	198,564	0	198,564
10.00	Housekeeping	730,027	0	730,027
11.00	Dietary	728,642	0	728,642
12.00	Cafeteria	312,334	0	312,334
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	785,773	2,805	788,578
15.00	Central Services & Supply	151,947	25	151,972
16.00	Pharmacy	1,066,255	2,184	1,068,439
17.00	Medical Records and Library	871,258	40,081	911,339
18.00	Social Service		0	0
19.00			0	0
19.02			0	0
19.03			0	0
20.00			0	0
21.00	Nursing School		0	0
22.00	Intern & Res Service-Salary & Fringes		0	0
23.00	Intern & Res Other Program		0	0
24.00	Paramedical Ed Program		0	0
	INPATIENT ROUTINE COST CENTERS			
25.00	Adults & Pediatrics (Gen Routine)	6,971,756	21,077	6,992,833
26.00	Intensive Care Unit	2,410,240	3,424	2,413,664
27.00	Coronary Care Unit		0	0
28.00	Neonatal Intensive Care Unit		0	0
29.00	Surgical Intensive Care		0	0
30.00	Subprovider I		0	0
31.00	Subprovider II		0	0
32.00			0	0
33.00	Nursery	334,564	0	334,564
34.00	Medicare Certified Nursing Facility		0	0
35.00	Distinct Part Nursing Facility		0	0
36.00	Adult Subacute Care Unit		0	0
36.01	Subacute Care Unit II		0	0
36.02	Transitional Care Unit		0	0

TRIAL BALANCE OF EXPENSES

Provider Name:
SAN DIMAS COMMUNITY HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2009

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
37.00	Operating Room	\$ 1,994,996	\$ 1,176	\$ 1,996,172
38.00	Recovery Room		0	0
39.00	Delivery Room and Labor Room	905,819	0	905,819
40.00	Anesthesiology		0	0
41.00	Radiology - Diagnostic	1,181,282	11,701	1,192,983
41.01	CT SCAN	370,844	0	370,844
41.02	Ultrasound	240,495	0	240,495
41.03	G.I. Lab	134,915	0	134,915
43.00	Radioisotope	168,688	0	168,688
44.00	Laboratory	1,674,902	6,285	1,681,187
44.01	Pathological Lab		0	0
46.00	Whole Blood		0	0
47.00	Blood Storing, Processing, and Trans	46	0	46
48.00	Intravenous Therapy		0	0
49.00	Respiratory Therapy	968,782	25,902	994,684
50.00	Physical Therapy	214,464	620	215,084
51.00	Occupational Therapy	(83)	83	0
52.00	Speech Pathology	36,080	0	36,080
53.00	Electrocardiology	180,222	0	180,222
54.00	Electroencephalography	38,424	0	38,424
55.00	Medical Supplies Charged to Patients	5,480,974	7,890	5,488,864
56.00	Drugs Charged to Patients	1,205,712	0	1,205,712
57.00	Renal Dialysis	129,680	0	129,680
58.00	ASC (Non-Distinct Part)		0	0
59.00			0	0
59.01			0	0
59.02			0	0
59.03			0	0
60.00	Clinic		0	0
60.01	Other Clinic Services		0	0
61.00	Emergency	2,312,918	10,471	2,323,389
62.00	Observation Beds		0	0
71.00			0	0
82.00			0	0
83.00			0	0
84.00			0	0
85.00			0	0
86.00			0	0
	SUBTOTAL	\$ 43,472,714	\$ (258,397)	\$ 43,214,317
	NONREIMBURSABLE COST CENTERS			
96.00	Gift, Flower, Coffee Shop & Canteen		0	0
97.00	Research		0	0
98.00	Physicians' Private Office		0	0
99.00	Nonpaid Workers		0	0
99.01			0	0
99.02			0	0
99.03			0	0
99.04			0	0
99.05			0	0
100.00	Other Nonreimbursable Costs		0	0
100.01	Other Nonreimbursable Costs		0	0
100.02	Other Nonreimbursable Costs		0	0
100.03	Other Nonreimbursable Costs		0	0
100.05	Public Relations	31,576	0	31,576
100.99	SUBTOTAL	\$ 31,576	\$ 0	\$ 31,576
101	TOTAL	\$ 43,504,290	\$ (258,397)	\$ 43,245,893

(To Schedule 8)

Provider Name:
SAN DIMAS COMMUNITY HOSPITAL

	TOTAL ADJ (Page 1 & 2)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ						
ANCILLARY COST CENTERS												
37.00 Operating Room	1,176	472	704									
38.00 Recovery Room	0											
39.00 Delivery Room and Labor Room	0											
40.00 Anesthesiology	0											
41.00 Radiology - Diagnostic	11,701	12,004	(303)									
41.01 CT SCAN	0											
41.02 Ultrasound	0											
41.03 G.I. Lab	0											
43.00 Radioisotope	0											
44.00 Laboratory	6,285	6,285										
44.01 Pathological Lab	0											
46.00 Whole Blood	0											
47.00 Blood Storing, Processing, and Trans	0											
48.00 Intravenous Therapy	0											
49.00 Respiratory Therapy	25,902	3,050	22,852									
50.00 Physical Therapy	620		703	(83)								
51.00 Occupational Therapy	83			83								
52.00 Speech Pathology	0											
53.00 Electrocardiology	0											
54.00 Electroencephalography	0											
55.00 Medical Supplies Charged to Patients	7,890		7,890									
56.00 Drugs Charged to Patients	0											
57.00 Renal Dialysis	0											
58.00 ASC (Non-Distinct Part)	0											
59.00	0											
59.01	0											
59.02	0											
59.03	0											
60.00 Clinic	0											
60.01 Other Clinic Services	0											
61.00 Emergency	10,471	4,956	5,515									
62.00 Observation Beds	0											
71.00	0											
82.00	0											
83.00	0											
84.00	0											
85.00	0											
86.00	0											
NONREIMBURSABLE COST CENTERS												
96.00 Gift, Flower, Coffee Shop & Canteen	0											
97.00 Research	0											
98.00 Physicians' Private Office	0											
99.00 Nonpaid Workers	0											
99.01	0											
99.02	0											
99.03	0											
99.04	0											
99.05	0											
100.00 Other Nonreimbursable Costs	0											
100.01 Other Nonreimbursable Costs	0											
100.02 Other Nonreimbursable Costs	0											
100.03 Other Nonreimbursable Costs	0											
100.05 Public Relations	0											
101.00 TOTAL	<u>(\$258,397)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(258,397)</u>	<u>0</u>						

Provider Name							Fiscal Period			Provider NPI		Adjustments
SAN DIMAS COMMUNITY HOSPITAL							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009			1740447945		23
Report References												
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
		Work Sheet	Part	Title	Line	Col.						
<u>MEMORANDUM ADJUSTMENT</u>												
1	<p>The services provided to Medi-Cal inpatients in Noncontract acute hospitals are subject to various reimbursement limitations identified in AB 5 and AB 1183. These limitations are addressed on Noncontract Schedule A and are incorporated on Noncontract Schedule 1, Line 9. W & I Code, Sections 14105.19 and 14166.245</p>											

Provider Name							Fiscal Period	Provider NPI		Adjustments
SAN DIMAS COMMUNITY HOSPITAL							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	1740447945		23
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										
2	10A	A		3.00	7	New Capital Related Costs - Buildings and Fixtures	\$2,840,709	(\$103,483)	\$2,737,226 *	
	10A	A		5.00	7	Employee Benefits	222,423	215	222,638	
	10A	A		6.00	7	Administrative and General	5,787,340	40,403	5,827,743 *	
	10A	A		8.00	7	Operation of Plant	2,594,534	806	2,595,340 *	
	10A	A		14.00	7	Nursing Administration	785,773	529	786,302 *	
	10A	A		16.00	7	Pharmacy	1,066,255	237	1,066,492 *	
	10A	A		17.00	7	Medical Records and Library	871,258	34,267	905,525 *	
	10A	A		25.00	7	Adults and Pediatrics	6,971,756	222	6,971,978 *	
	10A	A		26.00	7	Intensive Care Unit	2,410,240	37	2,410,277 *	
	10A	A		37.00	7	Operating Room	1,994,996	472	1,995,468 *	
	10A	A		41.00	7	Radiology - Diagnostic	1,181,282	12,004	1,193,286 *	
	10A	A		44.00	7	Laboratory	1,674,902	6,285	1,681,187	
	10A	A		49.00	7	Respiratory Therapy	968,782	3,050	971,832 *	
	10A	A		61.00	7	Emergency	2,312,918	4,956	2,317,874 *	
To reverse the provider's reclassification of departmental building rental expense in order to directly assign the costs. 42 CFR 413.24 CMS Pub. 15-1, Sections 2302.4A, 2304, and 2307A										
3	10A	A		4.00	7	New Capital Related Costs - Movable Equipment	\$227,188	(\$189,028)	\$38,160 *	
	10A	A		41.00	7	Radiology - Diagnostic	* 1,193,286	(303)	1,192,983	
	10A	A		6.00	7	Administrative and General	* 5,827,743	103,877	5,931,620 *	
	10A	A		8.00	7	Operation of Plant	* 2,595,340	13,486	2,608,826	
	10A	A		14.00	7	Nursing Administration	* 786,302	2,276	788,578	
	10A	A		15.00	7	Central Services and Supply	* 151,947	25	151,972	
	10A	A		16.00	7	Pharmacy	* 1,066,492	1,947	1,068,439	
	10A	A		17.00	7	Medical Records and Library	* 905,525	5,814	911,339	
	10A	A		25.00	7	Adults and Pediatrics	* 6,971,978	20,855	6,992,833	
	10A	A		26.00	7	Intensive Care Unit	* 2,410,277	3,387	2,413,664	
	10A	A		37.00	7	Operating Room	* 1,995,468	704	1,996,172	
	10A	A		49.00	7	Respiratory Therapy	* 971,832	22,852	994,684	
-Continued on next page-										
*Balance carried forward from prior/to subsequent adjustments										Page 2

Provider Name							Fiscal Period		Provider NPI		Adjustments
SAN DIMAS COMMUNITY HOSPITAL							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009		1740447945		23
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>											
-Continued from previous page-											
3	10A	A			50.00	7	Physical Therapy		\$214,464	\$703	\$215,167 *
	10A	A			55.00	7	Medical Supplies Charged to Patients		5,480,974	7,890	5,488,864
	10A	A			61.00	7	Emergency	*	2,317,874	5,515	2,323,389
							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				
4	10A	A			50.00	7	Physical Therapy	*	\$215,167	(\$83)	\$215,084
	10A	A			51.00	7	Occupational Therapy		(83)	83	0
							To reclassify payroll taxes to the proper cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, 2302.8, and 2304				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
SAN DIMAS COMMUNITY HOSPITAL							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009		1740447945		23
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											
5	10A	A			3.00	7	New Capital Related Costs - Buildings and Fixtures	*	\$2,737,226	(\$28,904)	\$2,708,322
	10A	A			4.00	7	New Capital Related Costs - Movable Equipment	*	38,160	(36,235)	1,925
	10A	A			6.00	7	Administrative and General	*	5,931,620	(193,258)	5,738,362
							To adjust reported home office costs to agree with the Prime Healthcare Services, Inc. Home Office Audit Report for fiscal period ended December 31, 2009. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304				

*Balance carried forward from prior/to subsequent adjustments

Provider Name			Fiscal Period				Provider NPI		Adjustments	
SAN DIMAS COMMUNITY HOSPITAL			JANUARY 1, 2009 THROUGH DECEMBER 31, 2009				1740447945		23	
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 MEDI-CAL SETTLEMENT DATA - NONCONTRACT										
6	4	Not Reported					Medi-Cal Days - Adults and Pediatrics	0.00	61.00	61.00 *
	4A	Not Reported					Medi-Cal Days - Nursery	0.00	2.00	2.00
	4A	Not Reported					Medi-Cal Days - Intensive Care Unit	0.00	85.00	85.00 *
7	6	Not Reported					Medi-Cal Ancillary Charges - Operating Room	\$0	\$83,771	\$83,771 *
	6	Not Reported					Medi-Cal Ancillary Charges - Radiology - Diagnostic	0	66,827	66,827 *
	6	Not Reported					Medi-Cal Ancillary Charges - CT Scan	0	172,254	172,254
	6	Not Reported					Medi-Cal Ancillary Charges - Ultrasound	0	17,421	17,421
	6	Not Reported					Medi-Cal Ancillary Charges - G.I. Lab	0	10,144	10,144 *
	6	Not Reported					Medi-Cal Ancillary Charges - Radioisotope	0	14,973	14,973
	6	Not Reported					Medi-Cal Ancillary Charges - Laboratory	0	334,297	334,297 *
	6	Not Reported					Medi-Cal Ancillary Charges - Blood Storing, Processing, & Trans.	0	1,685	1,685 *
	6	Not Reported					Medi-Cal Ancillary Charges - Respiratory Therapy	0	354,299	354,299 *
	6	Not Reported					Medi-Cal Ancillary Charges - Physical Therapy	0	4,995	4,995
	6	Not Reported					Medi-Cal Ancillary Charges - Speech Pathology	0	726	726
	6	Not Reported					Medi-Cal Ancillary Charges - Electrocardiology	0	87,730	87,730 *
	6	Not Reported					Medi-Cal Ancillary Charges - Electroencephalography	0	7,679	7,679
	6	Not Reported					Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients	0	443,770	443,770 *
	6	Not Reported					Medi-Cal Ancillary Charges - Drugs Charged to Patients	0	208,611	208,611 *
	6	Not Reported					Medi-Cal Ancillary Charges - Renal Dialysis	0	14,600	14,600
	6	Not Reported					Medi-Cal Ancillary Charges - Emergency	0	128,384	128,384
	6	Not Reported					Medi-Cal Ancillary Charges - Total	0	1,952,166	1,952,166 *
8	2	Not Reported					Medi-Cal Routine Service Charges	\$0	\$495,820	\$495,820 *
	2	Not Reported					Medi-Cal Ancillary Service Charges	0	1,952,166	1,952,166 *

*Balance carried forward from prior/to subsequent adjustments

Provider Name			Fiscal Period				Provider NPI		Adjustments		
SAN DIMAS COMMUNITY HOSPITAL			JANUARY 1, 2009 THROUGH DECEMBER 31, 2009				1740447945		23		
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 MEDI-CAL SETTLEMENT DATA - NONCONTRACT											
-Continued from previous page-											
9	3	Not Reported					Medi-Cal Deductible	\$0	\$1,567	\$1,567	
	3	Not Reported					Medi-Cal Coinsurance	0	14,064	14,064 *	
10	1	Not Reported					Medi-Cal Interim Payment	\$0	\$486,200	\$486,200	
<p style="margin-left: 40px;">To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary Payment Data:</p> <p style="margin-left: 40px;">Service Period: November 14, 2009 through December 31, 2009</p> <p style="margin-left: 40px;">Payment Period: November 14, 2009 through June 30, 2012</p> <p style="margin-left: 40px;">Report Date: July 11, 2012</p> <p style="margin-left: 40px;">42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139</p> <p style="margin-left: 40px;">CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408</p> <p style="margin-left: 40px;">CCR, Title 22, Sections 51173, 51511, 51541, and 51542</p>											
11	4	Not Reported					Medi-Cal Days - Adults and Pediatrics	*	61.00	(1.25)	59.75 *
	4A	Not Reported					Medi-Cal Days - Intensive Care Unit	*	85.00	(1.50)	83.50 *
<p style="margin-left: 40px;">To adjust Medi-Cal Settlement Data to incorporate late billing cutbacks identified on the following Fiscal Intermediary Payment Data:</p> <p style="margin-left: 40px;">Service Period: November 14, 2009 through December 31, 2009</p> <p style="margin-left: 40px;">Payment Period: November 14, 2009 through June 30, 2012</p> <p style="margin-left: 40px;">Report Date: July 11, 2012</p> <p style="margin-left: 40px;">42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139</p> <p style="margin-left: 40px;">CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408</p> <p style="margin-left: 40px;">W & I Code, Section 14115</p> <p style="margin-left: 40px;">CCR, Title 22, Section 51541</p>											

Provider Name			Fiscal Period				Provider NPI		Adjustments	
SAN DIMAS COMMUNITY HOSPITAL			JANUARY 1, 2009 THROUGH DECEMBER 31, 2009				1740447945		23	
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 MEDI-CAL SETTLEMENT DATA - NONCONTRACT										
12	4	Not Reported				Medi-Cal Days - Adults and Pediatrics	*	59.75	(2)	57.75
	4A	Not Reported				Medi-Cal Days - Intensive Care Unit	*	83.50	(1)	82.50
13	6	Not Reported				Medi-Cal Ancillary Charges - Operating Room	*	\$83,771	(\$208)	\$83,563
	6	Not Reported				Medi-Cal Ancillary Charges - Radiology - Diagnostic	*	66,827	(542)	66,285
	6	Not Reported				Medi-Cal Ancillary Charges - G.I. Lab	*	10,144	(1,755)	8,389
	6	Not Reported				Medi-Cal Ancillary Charges - Laboratory	*	334,297	(5,769)	328,528
	6	Not Reported				Medi-Cal Ancillary Charges - Blood Storing, Processing, & Trans.	*	1,685	(486)	1,199
	6	Not Reported				Medi-Cal Ancillary Charges - Respiratory Therapy	*	354,299	(98)	354,201
	6	Not Reported				Medi-Cal Ancillary Charges - Electrocardiology	*	87,730	(4,445)	83,285
	6	Not Reported				Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients	*	443,770	(7,755)	436,015
	6	Not Reported				Medi-Cal Ancillary Charges - Drugs Charged to Patients	*	208,611	(2,032)	206,579
	6	Not Reported				Medi-Cal Ancillary Charges - Total	*	1,952,166	(23,090)	1,929,076
14	2	Not Reported				Medi-Cal Routine Service Charges	*	\$495,820	(\$9,627)	\$486,193
	2	Not Reported				Medi-Cal Ancillary Service Charges	*	1,952,166	(23,090)	1,929,076
15	3	Not Reported				Medi-Cal Coinsurance	*	\$14,064	(\$145)	\$13,919
<p style="text-align: center;">To adjust Medi-Cal Settlement Data due to days of coverage denied. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786, 51458.1, and 51541</p>										

Provider Name							Fiscal Period	Provider NPI		Adjustments
SAN DIMAS COMMUNITY HOSPITAL							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	1740447945		23
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										
16	Contract 4	D-1	I	XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics	1,243	(329)	914
	Contract 4A	D-1	II	XIX	42.00	4	Medi-Cal Days - Nursery	29	(2)	27
	Contract 4A	D-1	II	XIX	43.00	4	Medi-Cal Days - Intensive Care Unit	308	(52)	256
17	Contract 6	D-4		XIX	37.00	2	Medi-Cal Ancillary Charges - Operating Room	\$29,546	\$396,849	\$426,395
	Contract 6	D-4		XIX	39.00	2	Medi-Cal Ancillary Charges - Labor Room and Delivery Room	0	25,058	25,058
	Contract 6	D-4		XIX	41.00	2	Medi-Cal Ancillary Charges - Radiology - Diagnostic	13,802	450,764	464,566
	Contract 6	D-4		XIX	41.01	2	Medi-Cal Ancillary Charges - CT Scan	29,740	1,006,519	1,036,259
	Contract 6	D-4		XIX	41.02	2	Medi-Cal Ancillary Charges - Ultrasound	7,072	85,533	92,605
	Contract 6	D-4		XIX	41.03	2	Medi-Cal Ancillary Charges - G.I. Lab	1,755	95,016	96,771
	Contract 6	D-4		XIX	43.00	2	Medi-Cal Ancillary Charges - Radioisotope	6,350	35,287	41,637
	Contract 6	D-4		XIX	44.00	2	Medi-Cal Ancillary Charges - Laboratory	42,842	2,028,065	2,070,907
	Contract 6	D-4		XIX	47.00	2	Medi-Cal Ancillary Charges - Blood Storing, Processing, and Trans.	486	3,810	4,296
	Contract 6	D-4		XIX	49.00	2	Medi-Cal Ancillary Charges - Respiratory Therapy	4,479	1,987,185	1,991,664
	Contract 6	D-4		XIX	50.00	2	Medi-Cal Ancillary Charges - Physical Therapy	0	62,234	62,234
	Contract 6	D-4		XIX	52.00	2	Medi-Cal Ancillary Charges - Speech Pathology	0	17,406	17,406
	Contract 6	D-4		XIX	53.00	2	Medi-Cal Ancillary Charges - Electrocardiology	19,053	416,597	435,650
	Contract 6	D-4		XIX	54.00	2	Medi-Cal Ancillary Charges - Electroencephalography	0	56,351	56,351
	Contract 6	D-4		XIX	55.00	2	Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients	74,730	2,725,905	2,800,635
	Contract 6	D-4		XIX	56.00	2	Medi-Cal Ancillary Charges - Drugs Charged to Patients	28,115	1,328,099	1,356,214
	Contract 6	D-4		XIX	57.00	2	Medi-Cal Ancillary Charges - Renal Dialysis	0	31,150	31,150
	Contract 6	D-4		XIX	61.00	2	Medi-Cal Ancillary Charges - Emergency	38,511	743,936	782,447
	Contract 6	D-4		XIX	101.00	2	Medi-Cal Ancillary Charges - Total	296,481	11,495,764	11,792,245
18	Contract 2	E-3	III	XIX	10.00	1	Medi-Cal Routine Service Charges	\$20,050	\$3,273,164	\$3,293,214
	Contract 2	E-3	III	XIX	11.00	1	Medi-Cal Ancillary Service Charges	296,481	11,495,764	11,792,245

-Continued on next page-

Provider Name							Fiscal Period			Provider NPI		Adjustments
SAN DIMAS COMMUNITY HOSPITAL							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009			1740447945		23
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - CONTRACT												
-Continued from previous page-												
19	Contract 3	E-3	III	XIX	33.00	1	Medi-Cal Deductible	\$0	\$3,639	\$3,639		
	Contract 3	E-3	III	XIX	36.00	1	Medi-Cal Coinsurance	3,141	47,037	50,178		
<p style="text-align: center;">To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary Payment Data:</p> <p style="text-align: center;">Service Period: January 1, 2009 through November 13, 2009 Payment Period: January 1, 2009 through June 30, 2012 Report Date: July 11, 2012 42 CFR 413.20, 413.24, 413.53, and 433.139 CMS Pub. 15-1, Sections 2304, 2404, and 2408 CCR, Title 22, Section 51541</p>												

Provider Name							Fiscal Period			Provider NPI		Adjustments
SAN DIMAS COMMUNITY HOSPITAL							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009			1740447945		23
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 OTHER MATTERS												
	Contract 1	Not Reported					Overpayments	\$0				
20							To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed and for billing at a higher rate than the contract rate. 42 CFR 413.5, 413.20, and 433.139(b)(3) CMS Pub. 15-1, Sections 2300, 2409, and 2409.3 CCR, Title 22, Sections 50786 and 51458.1 Medi-Cal Contract, Article 4.1		\$1,305			
21							To recover Medi-Cal overpayments for days of service denied. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1		5,261			
22							To recover Medi-Cal overpayments due to lack of documentation. 42 CFR 413.20, 413.24, and 431.107 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 51476 W & I Code 14124.2(b) / Medi-Cal Contract, Article 4.1		1,830			
23							To recover overpayments for a contract provider that was paid at the inteim rate instead of the all inclusive contract rate. 42 CFR 433.139(b)(3) CMS Pub. 15-1, Section 2409.3 CCR, Title 22, Section 51458.1 Medi-Cal Contract, Article 4.1		<u>43,381</u> \$51,777	\$51,777		