REPORT
ON THE
COST REPORT REVIEW

SAN GORGONIO MEMORIAL HOSPITAL
BANNING, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1568469997

FISCAL PERIOD ENDED
JUNE 30, 2011

Audits Section—Santa Ana
Financial Audits Branch
Audits and Investigations
Department of Health Care Services

Section Chief: Margaret A. Varho
Audit Supervisor: Stan Van Arsdale
Auditor: Sandra Hy

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

TOBY DOUGLAS
DIRECTOR

EDMUND G. BROWN JR.
GOVERNOR

April 23, 2013

David Recupero, CFO
San Gorgonio Memorial Hospital
600 North Highland Springs Avenue
Banning, CA 92220

PROVIDER: SAN GORGONIO MEMORIAL HOSPITAL
NATIONAL PROVIDER IDENTIFIER (NPI): 1568469997
FISCAL PERIOD ENDED JUNE 30, 2011

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

In our opinion, the audited settlement for the fiscal period due the state in the amount of $1,183,703 presented in the Summary of Findings represents a proper determination in accordance with the reimbursement principles of applicable programs.

This audit report includes the:

1. Summary of Findings

2. Computation of Medi-Cal Reimbursement Settlement (NONCONTRACT Schedules)

3. Computation of Distinct Part Nursing Facility Per Diem (DPNF Schedules)

4. Computation of Medi-Cal Reimbursement Settlement Noncontract Hospital (Summary of Reductions, AB5 and AB1183)

5. Audit Adjustments Schedule

The audited settlement will be incorporated into a Statement of Account Status, which may reflect tentative retroactive adjustment determinations, payments from the provider, and other financial transactions initiated by the Department. The Statement of Account

605 West Santa Ana Blvd., Building 28, Room 830, Santa Ana, CA 92701-4036
(714) 558-4434 / (714) 558-4179 fax
Internet Address: www.dhcs.ca.gov

Status will be forwarded to the provider by the State's fiscal intermediary. Instructions regarding payment will be included with the Statement of Account Status.

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

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

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

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

United States Postal Service (USPS)
Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
PO Box 997413
Sacramento, CA 95899

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

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

If you have questions regarding this report, you may call the Audits Section— Santa Ana at (714) 558-4434.

(***Original signed by Margaret Varho***)

Margaret A. Varho, Chief
Audits Section—Santa Ana
Financial Audits Branch

Certified

SUMMARY OF FINDINGS

Provider Name:
SAN GORGONIO MEMORIAL HOSPITAL

Fiscal Period Ended:
JUNE 30, 2011

		SETTLEMENT	COST
1.	**Medi-Cal Noncontract Settlement (SCHEDULE 1)**		
	Provider NPI: 1568469997		
	Reported	$ (560,727)	
	Net Change	$ (622,976)	
	Audited Amount Due Provider (State)	$ (1,183,703)	
2.	**Subprovider I (SCHEDULE 1-1)**		
	Provider NPI:		
	Reported	$ 0	
	Net Change	$ 0	
	Audited Amount Due Provider (State)	$ 0	
3.	**Subprovider II (SCHEDULE 1-2)**		
	Provider NPI:		
	Reported	$ 0	
	Net Change	$ 0	
	Audited Amount Due Provider (State)	$ 0	
4.	**Medi-Cal Contract Cost (CONTRACT SCH 1)**		
	Provider NPI:		
	Reported		$ 0
	Net Change		$ 0
	Audited Cost		$ 0
	Audited Amount Due Provider (State)	$ 0	
5.	**Distinct Part Nursing Facility (DPNF SCH 1)**		
	Provider NPI: 1568469997		
	Reported		$ 545.19
	Net Change		$ 176.03
	Audited Cost Per Day		$ 721.22
	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)**	$ (1,183,703)	
9.	**Total Medi-Cal Cost**		$ 0

SUMMARY OF FINDINGS

Provider Name:
SAN GORGONIO MEMORIAL HOSPITAL

Fiscal Period Ended:
JUNE 30, 2011

		SETTLEMENT	COST
10.	**Subacute (SUBACUTE SCH 1-1)**		
	Provider NPI:		
	Reported		$ 0.00
	Net Change		$ 0.00
	Audited Cost Per Day		$ 0.00
	Audited Amount Due Provider (State)	$ 0	
11.	**Rural Health Clinic (RHC SCH 1)**		
	Provider NPI:		
	Reported	$ 0	
	Net Change	$ 0	
	Audited Amount Due Provider (State)	$ 0	
12.	**Rural Health Clinic (RHC 95-210 SCH 1)**		
	Provider NPI:		
	Reported	$ 0	
	Net Change	$ 0	
	Audited Amount Due Provider (State)	$ 0	
13.	**Rural Health Clinic (RHC 95-210 SCH 1-1)**		
	Provider NPI:		
	Reported	$ 0	
	Net Change	$ 0	
	Audited Amount Due Provider (State)	$ 0	
14.	**County Medical Services Program (CMSP SCH 1)**		
	Provider NPI:		
	Reported	$ 0	
	Net Change	$ 0	
	Audited Amount Due Provider (State)	$ 0	
15.	**Transitional Care (TC SCH 1)**		
	Provider NPI:		
	Reported		$ 0.00
	Net Change		$ 0.00
	Audited Cost Per Day		$ 0.00
	Audited Amount Due Provider (State)	$ 0	

16.	**Total Other Settlement Due Provider - (Lines 10 through 15)**	$ 0
17.	**Total Combined Audited Settlement Due Provider (State/CMSP/RHC) - (Line 8 + Line 16)**	$ (1,183,703)

STATE OF CALIFORNIA

SCHEDULE 1
PROGRAM: NONCONTRACT

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
SAN GORGONIO MEMORIAL HOSPITAL

Fiscal Period Ended:
JUNE 30, 2011

Provider NPI:
1568469997

		REPORTED	AUDITED
1.	Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	$ 2,793,758	$ 3,447,016
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)	$ 2,793,758	$ 3,447,016
6.	Interim Payments (Adj 15)	$ (3,354,485)	$ (4,359,981)
7.	Balance Due Provider (State)	$ (560,727)	$ (912,965)
8.	Duplicate Payments (Adj)	$ 0	$ 0
9.	Total Noncontract AB 5 and AB 1183 Reductions (Adj 1)	$ 0	$ (270,738)
10.	$ $	0	0
11.	TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	$ (560,727)	$ (1,183,703)

(To Summary of Findings)

STATE OF CALIFORNIA

SCHEDULE A
PROGRAM: NONCONTRACT

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

Provider Name:
Sample Hospital

Fiscal Period Ended:
December 31, 2010

Provider No.
1568469997

1.	10% Reduction to Noncontract Services for 07/01/08 Through 9/30/08 (SCHEDULE A-1)	$ 0
2.	Reduction to Noncontract Services for 10/01/08 Through 04/05/09 (SCHEDULE A-2)	0
3.	10% Reduction to Noncontract Services for 04/06/09 Through 04/12/11 (SCHEDULE A-3)	270,738
4.	10% Reduction to HFPAs < 3 Hospitals for 07/01/08 Through 04/12/11 (SCHEDULE A-4)	0
5.	10% Reduction to Rural Health Hospitals for 07/01/08 Through 10/31/08 (SCHEDULE A-5)	0
6.	10% Reduction to Rural Health Hospitals for 07/01/09 Through 02/23/10 (SCHEDULE A-6)	0
7.	Total Noncontract AB 5 AND AB 1183 Reductions	$ 270,738

(To Schedule 1, Line 9)

STATE OF CALIFORNIA

SCHEDULE A-3
PROGRAM: NONCONTRACT

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT
AB 5 - 10% REDUCTION TO SERVICES FROM APRIL 6, 2009 THROUGH April 12, 2011 - NONCONTRACT HOSPITALS

Provider Name:
Sample Hospital

Fiscal Period Ended:
December 31, 2010

Provider No.
1568469997

Audited Medi-Cal Cost Per Day

1.	Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	$ 3,458,342
2.	Less: Medi-Cal Administrative Day Cost (Schedule 4A, Lines 28 and 31)	
3.	Less: Medi-Cal Administrative Ancillary Cost (Schedule A-7)	
4.	Total Medi-Cal Cost of Covered Services Subject to Reductions (Line 1 - Lines 2 and 3)	$ 3,458,342
5.	Total Audited Medi-Cal Days (Schedules 4, 4A and 4B, excludes Administrative Days)	2,123
6.	Audited Medi-Cal Cost Per Day (Line 4 / Line 5)	$ 1,628.99

AB 5 - 10 % Cost Reduction For Services From 04/06/09 Through 04/12/11

7.	Audited Medi-Cal Days of Service from 04/06/09 Through 04/12/11(excludes Administrative Days)	1,662
8.	Audited Medi-Cal Cost For 04/06/09 Through 04/12/11(Line 6 * Line 7)	$ 2,707,378
9.	AB 5 - 10% Cost Reduction for 04/06/09 Through 04/12/11 (Line 8 * 10%)	$ 270,738

(To Schedule A, Line 3)

STATE OF CALIFORNIA

SCHEDULE 2
PROGRAM: NONCONTRACT

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

Provider Name:
SAN GORGONIO MEMORIAL HOSPITAL

Fiscal Period Ended:
JUNE 30, 2011

Provider NPI:
1568469997

	REPORTED	AUDITED
REASONABLE COST OF MEDI-CAL INPATIENT SERVICES		
1. Cost of Covered Services (Schedule 3)	$ 2,793,758	$ 3,458,342
CHARGES FOR MEDI-CAL INPATIENT SERVICES		
2. Inpatient Routine Service Charges (Adj 13)	$ 3,291,642	$ 3,936,801
3. Inpatient Ancillary Service Charges (Adj 13)	$ 5,898,728	$ 8,018,142
4. Total Charges - Medi-Cal Inpatient Services	$ 9,190,370	$ 11,954,943
5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	$ 6,396,612	$ 8,496,601
6. Excess of Reasonable Cost Over Customary Charges (Line 1 minus Line 4)	$ 0	$ 0
	(To Schedule 1)	

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

STATE OF CALIFORNIA

SCHEDULE 3
PROGRAM: NONCONTRACT

COMPUTATION OF
MEDI-CAL NET COSTS OF COVERED SERVICES

Provider Name:
SAN GORGONIO MEMORIAL HOSPITAL

Fiscal Period Ended:
JUNE 30, 2011

Provider NPI:
1568469997

				REPORTED	AUDITED
1.	Medi-Cal Inpatient Ancillary Services (Schedule 5)			$ 1,087,085	$ 1,352,015
2.	Medi-Cal Inpatient Routine Services (Schedule 4)			$ 1,706,673	$ 2,106,327
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)			$ 2,793,758	$ 3,458,342
7.	Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)			$ (See Schedule 1)	$ 0
8.	SUBTOTAL			$ 2,793,758	$ 3,458,342
				(To Schedule 2)	
9.	Medi-Cal Deductible (Adj 14)			$ 0	$ (6,818)
10.	Medi-Cal Coinsurance (Adj 14)			$ 0	$ (4,508)
11.	Net Cost of Covered Services Rendered to Medi-Cal Inpatients			$ 2,793,758	$ 3,447,016
				(To Schedule 1)	

STATE OF CALIFORNIA

SCHEDULE 4
PROGRAM: NONCONTRACT

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
SAN GORGONIO MEMORIAL HOSPITAL

Fiscal Period Ended:
JUNE 30, 2011

Provider NPI:
1568469997

GENERAL SERVICE UNIT NET OF SWING-BED COSTS	REPORTED	AUDITED
INPATIENT DAYS		
1. Total Inpatient Days (include private & swing-bed) (Adj)	11,265	11,265
2. Inpatient Days (include private, exclude swing-bed)	11,265	11,265
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj)	11,265	11,265
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 11)	1,260	1,585
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)	$ 11,226,443	$ 11,172,876
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)	$ 11,226,443	$ 11,172,876
PRIVATE ROOM DIFFERENTIAL ADJUSTMENT		
28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	$ 23,112,789	$ 23,112,789
29. Private Room Charges (excluding swing-bed charges)	$ 0	$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	$ 23,112,789	$ 23,112,789
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 ÷ L 28)	$ 0.485724	$ 0.483407
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)	$ 2,051.73	$ 2,051.73
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)	$ 11,226,443	$ 11,172,876
PROGRAM INPATIENT OPERATING COST		
38. Adjusted General Inpatient Routine Cost Per Diem (L 37 ÷ L 2)	$ 996.58	$ 991.82
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	$ 1,255,691	$ 1,572,035
40. Cost Applicable to Medi-Cal (Sch 4A)	$ 450,982	$ 534,292
41. Cost Applicable to Medi-Cal (Sch 4B)	$ 0	$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	$ 1,706,673	$ 2,106,327

(To Schedule 3)

STATE OF CALIFORNIA

SCHEDULE 4A
PROGRAM: NONCONTRACT

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
SAN GORGONIO MEMORIAL HOSPITAL

Fiscal Period Ended:
JUNE 30, 2011

Provider NPI:
1568469997

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 43, Col 27)	$ 494,083	$ 494,286
2. Total Inpatient Days (Adj)	843	843
3. Average Per Diem Cost	$ 586.10	$ 586.34
4. Medi-Cal Inpatient Days (Adj 11)	327	305
5. Cost Applicable to Medi-Cal	$ 191,655	$ 178,834
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 31, Col 27)	$ 2,481,908	$ 2,482,102
7. Total Inpatient Days (Adj)	1,627	1,627
8. Average Per Diem Cost	$ 1,525.45	$ 1,525.57
9. Medi-Cal Inpatient Days (Adj 11)	170	233
10. Cost Applicable to Medi-Cal	$ 259,327	$ 355,458
CORONARY CARE UNIT		
11. Total Inpatient Routine Cost (Sch 8, Line 32, Col 27)	$ 0	$ 0
12. Total Inpatient Days (Adj)	0	0
13. Average Per Diem Cost	$ 0.00	$ 0.00
14. Medi-Cal Inpatient Days (Adj)	0	0
15. Cost Applicable to Medi-Cal	$ 0	$ 0
BURN INTENSIVE CARE UNIT		
16. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	$ 0	$ 0
17. Total Inpatient Days (Adj)	0	0
18. Average Per Diem Cost	$ 0.00	$ 0.00
19. Medi-Cal Inpatient Days (Adj)	0	0
20. Cost Applicable to Medi-Cal	$ 0	$ 0
SURGICAL INTENSIVE CARE UNIT		
21. Total Inpatient Routine Cost (Sch 8, Line 34, Col 27)	$ 0	$ 0
22. Total Inpatient Days (Adj)	0	0
23. Average Per Diem Cost	$ 0.00	$ 0.00
24. Medi-Cal Inpatient Days (Adj)	0	0
25. Cost Applicable to Medi-Cal	$ 0	$ 0
OTHER SPECIAL CARE (SPECIFY)		
26. Total Inpatient Routine Cost (Sch 8, Line 35, 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
ADMINISTRATIVE DAYS		
31. Per Diem Rate (Adj)	$ 0.00	$ 0.00
32. Medi-Cal Inpatient Days (Adj)	0	0
33. Cost Applicable to Medi-Cal	$ 0	$ 0
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 5,10,15,20,25,33,36)	$ 450,982	$ 534,292

(To Schedule 4)

STATE OF CALIFORNIA

SCHEDULE 4B
PROGRAM: NONCONTRACT

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
SAN GORGONIO MEMORIAL HOSPITAL

Fiscal Period Ended:
JUNE 30, 2011

Provider NPI:
1568469997

	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
25.	Total Inpatient Routine Cost (Sch 8, Line ___, Col 27)	$ 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:
SAN GORGONIO MEMORIAL HOSPITAL

Fiscal Period Ended:
JUNE 30, 2011

Provider NPI:
1568469997

		TOTAL ANCILLARY COST *	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST TO CHARGES	MEDI-CAL CHARGES (From Schedule 6)	MEDI-CAL COST
ANCILLARY COST CENTERS						
50.00	Operating Room	$ 2,406,569	$ 16,541,842	0.145484	$ 1,156,514	$ 168,254
51.00	Recovery Room	0	0	0.000000	0	0
52.00	Labor Room and Delivery Room	655,255	4,542,101	0.144262	709,459	102,348
53.00	Anesthesiology	0	0	0.000000	0	0
54.00	Radiology-Diagnostic	2,198,235	7,855,766	0.279824	224,033	62,690
54.01	Ultra Sound	363,269	2,799,891	0.129744	66,303	8,602
56.00	Radioisotope	315,454	665,496	0.474014	39,117	18,542
57.00	Computed Tomography (CT) Scan	426,745	18,901,430	0.022577	515,030	11,628
58.00	Magnetic Resonance Imaging (MRI)	0	0	0.000000	0	0
59.00	Cardiac Catheterization	0	0	0.000000	0	0
60.00	Laboratory	2,871,990	17,549,273	0.163653	1,271,892	208,149
61.00	PBP Clinical Laboratory Services-Program Only	0	0	0.000000	0	0
62.00	Whole Blood & Packed Red Blood Cells	595,346	1,711,544	0.347841	95,611	33,257
63.00	Blood Storing, Processing, & Trans.	0	0	0.000000	0	0
64.00	Intravenous Therapy	0	0	0.000000	0	0
65.00	Respiratory Therapy	1,182,720	6,410,383	0.184501	545,199	100,590
66.00	Physical Therapy	893,882	2,739,967	0.326238	67,789	22,115
67.00	Occupational Therapy	97,645	747,814	0.130574	18,287	2,388
68.00	Speech Pathology	10,108	49,352	0.204821	0	0
69.00	Electrocardiology	236,267	5,103,828	0.046292	258,286	11,957
69.01	Cardiac Rehab	111,645	176,486	0.632598	0	0
71.00	Medical Supplies Charged to Patients	1,109,538	5,752,874	0.192867	566,978	109,351
72.00	Implantable Devices Charged to Patients	0	0	0.000000	0	0
73.00	Drugs Charged to Patients	3,001,574	16,663,850	0.180125	1,899,943	342,227
74.00	Renal Dialysis	248,024	542,944	0.456813	111,914	51,124
75.00	ASC (Non-Distinct Part)	0	0	0.000000	0	0
76.00	Geri-Psych	853,390	3,546,524	0.240627	0	0
77.00		0	0	0.000000	0	0
78.00		0	0	0.000000	0	0
79.00		0	0	0.000000	0	0
80.00		0	0	0.000000	0	0
81.00		0	0	0.000000	0	0
82.00		0	0	0.000000	0	0
83.00		0	0	0.000000	0	0
84.00		0	0	0.000000	0	0
85.00		0	0	0.000000	0	0
86.00		0	0	0.000000	0	0
87.00		0	0	0.000000	0	0
87.01		0	0	0.000000	0	0
88.00	Rural Health Clinic (RHC)	0	0	0.000000	0	0
89.00	Federally Qualified Health Center (FQHC)	0	0	0.000000	0	0
90.00	Clinic	0	0	0.000000	0	0
91.00	Emergency	5,204,844	24,855,853	0.209401	471,787	98,793
92.00	Observation Beds	0	716,642	0.000000	0	0
93.00	Other Outpatient Services (Specify)	0	0	0.000000	0	0
93.01		0	0	0.000000	0	0
93.02		0	0	0.000000	0	0
93.03		0	0	0.000000	0	0
93.04		0	0	0.000000	0	0
93.05		0	0	0.000000	0	0
	TOTAL	$ 22,782,500	$ 137,873,860		$ 8,018,142	$ 1,352,015

(To Schedule 3)

* From Schedule 8, Column 26

STATE OF CALIFORNIA

SCHEDULE 6
PROGRAM: NONCONTRACT

ADJUSTMENTS TO MEDI-CAL CHARGES

Provider Name:
SAN GORGONIO MEMORIAL HOSPITAL

Fiscal Period Ended:
JUNE 30, 2011

Provider NPI:
1568469997

	ANCILLARY CHARGES	REPORTED	ADJUSTMENTS (Adj 12)	AUDITED
50.00	Operating Room	$ 891,830	$ 264,684	$ 1,156,514
51.00	Recovery Room			0
52.00	Labor Room and Delivery Room	834,299	(124,840)	709,459
53.00	Anesthesiology			0
54.00	Radiology-Diagnostic	120,273	103,760	224,033
54.01	Ultra Sound	58,013	8,290	66,303
56.00	Radioisotope	27,656	11,461	39,117
57.00	Computed Tomography (CT) Scan	170,441	344,589	515,030
58.00	Magnetic Resonance Imaging (MRI)			0
59.00	Cardiac Catheterization			0
60.00	Laboratory	663,994	607,898	1,271,892
61.00	PBP Clinical Laboratory Services-Program Only			0
62.00	Whole Blood & Packed Red Blood Cells	124,832	(29,221)	95,611
63.00	Blood Storing, Processing, & Trans.			0
64.00	Intravenous Therapy			0
65.00	Respiratory Therapy	525,362	19,837	545,199
66.00	Physical Therapy	38,639	29,150	67,789
67.00	Occupational Therapy	12,452	5,835	18,287
68.00	Speech Pathology	2,858	(2,858)	0
69.00	Electrocardiology	181,489	76,797	258,286
69.01	Cardiac Rehab			0
71.00	Medical Supplies Charged to Patients	451,177	115,801	566,978
72.00	Implantable Devices Charged to Patients			0
73.00	Drugs Charged to Patients	1,348,764	551,179	1,899,943
74.00	Renal Dialysis	99,668	12,246	111,914
75.00	ASC (Non-Distinct Part)			0
76.00	Geri-Psych			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	346,981	124,806	471,787
92.00	Observation Beds			0
93.00	Other Outpatient Services (Specify)			0
93.01				0
93.02				0
93.03				0
93.04				0
93.05				0
TOTAL MEDI-CAL ANCILLARY CHARGES		$ 5,898,728	$ 2,119,414	$ 8,018,142

(To Schedule 5)

STATE OF CALIFORNIA

SCHEDULE 7
PROGRAM: NONCONTRACT

COMPUTATION OF PROFESSIONAL COMPONENT OF HOSPITAL BASED PHYSICIAN'S REMUNERATION

Provider Name:
SAN GORGONIO MEMORIAL HOSPITAL

Fiscal Period Ended:
JUNE 30, 2011

Provider NPI:
1568469997

	PROFESSIONAL SERVICE COST CENTERS	HBP REMUNERATION (Adj)	TOTAL CHARGES TO ALL PATIENTS (Adj)	RATIO OF REMUNERATION TO CHARGES	MEDI-CAL CHARGES (Adj)	MEDI-CAL COST
53.00	Anesthesiology	$ 0	$ 0	0.000000	$	$ 0
54.00	Radiology - Diagnostic	0	0	0.000000		0
55.00	Radioisotope	0	0	0.000000		0
60.00	Laboratory	0	0	0.000000		0
69.00	Electrocardiology	0	0	0.000000		0
70.00	Electroencephalography	0	0	0.000000		0
91.00	Emergency	0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
	TOTAL	$ 0	$ 0		$ 0	$ 0

(To Schedule 3)

COMPUTATION OF DISTINCT PART NURSING FACILITY PER DIEM

Provider Name:
SAN GORGONIO MEMORIAL HOSPITAL

Fiscal Period Ended:
JUNE 30, 2011

Provider NPI:
1568469997

	REPORTED	AUDITED	DIFFERENCE
COMPUTATION OF DISTINCT PART (DP) NURSING FACILITY PER DIEM			
1. Distinct Part Ancillary Cost (DPNF Sch 3)	$ 0	$ 361,901	$ 361,901
2. Distinct Part Routine Cost (DPNF Sch 2)	$ 1,123,627	$ 1,124,538	$ 911
3. Total Distinct Part Facility Cost (Lines 1 & 2)	$ 1,123,627	$ 1,486,439	$ 362,812
4. Total Distinct Part Patient Days (Adj)	2,061	2,061	0
5. Average DP Per Diem Cost (Line 3 ÷ Line 4)	$ 545.19	$ 721.22	$ 176.03
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)	16	16	0
10. Total Licensed Capacity (All levels) (Adj)	77	77	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	$ 207,776	N/A
14. Total Capital Related Cost (Lines 12 & 13)	N/A	$ 207,776	N/A
TOTAL SALARY & BENEFITS			
15. Direct Salary & Benefits Expenses	N/A	$ 388,034	N/A
16. Allocated Salary & Benefits (DPNF Sch 5)	N/A	$ 254,018	N/A
17. Total Salary & Benefits Expenses (Lines 15 & 16)	N/A	$ 642,052	N/A

SUMMARY OF DISTINCT PART FACILITY EXPENSES

Provider Name:
SAN GORGONIO MEMORIAL HOSPITAL

Fiscal Period Ended:
JUNE 30, 2011

Provider NPI:
1568469997

COL.	COST CENTER DIRECT AND ALLOCATED EXPENSE	REPORTED	AUDITED *	DIFFERENCE
0.00	Distinct Part	$ 424,048	$ 424,048	$ 0
1.00	Capital Related Costs-Buildings and Fixtures	117,874	117,874	(0)
2.00	Capital Related Costs-Movable Equipment	6,829	6,829	(0)
3.00	Other Capital Related Costs		0	0
3.01			0	0
3.02			0	0
3.03			0	0
3.04			0	0
3.05			0	0
3.06			0	0
3.07			0	0
3.08			0	0
3.09			0	0
4.00	Employee Benefits	47,565	47,565	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	133,572	133,288	(284)
6.00	Maintenance and Repairs	41,546	41,820	274
7.00	Operation of Plant	105,748	106,798	1,050
8.00	Laundry and Linen Service	42,625	42,633	8
9.00	Housekeeping	44,862	45,284	422
10.00	Dietary	67,414	66,802	(612)
11.00	Cafeteria	26,340	26,377	37
12.00	Maintenance of Personnel		0	0
13.00	Nursing Administration	57,486	57,497	11
14.00	Central Services and Supply	1,231	1,233	2
15.00	Pharmacy		0	0
16.00	Medical Records & Library	6,487	6,491	4
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	$ 1,123,627	$ 1,124,538	$ 911

(To DPNF Sch 1)

* From Schedule 8, line 44 plus line 45.

SCHEDULE OF TOTAL DISTINCT PART ANCILLARY COSTS

Provider Name:
SAN GORGONIO MEMORIAL HOSPITAL

Fiscal Period Ended:
JUNE 30, 2011

Provider NPI:
1568469997

		TOTAL ANCILLARY COST *	TOTAL ANCILLARY CHARGES	RATIO COST TO CHARGES	TOTAL DP ANCILLARY CHARGES **	TOTAL ANCILLARY COST***
ANCILLARY COST CENTERS					**(From DPNF Sch 4)**	
65.00	Respiratory Therapy	$ 1,182,720	$ 6,410,383	0.184501	$ 1,229,896	$ 226,917
71.00	Med Supply Charged to Patients	1,109,538	5,752,874	0.192867	1,608	310
73.00	Drugs Charged to Patients	3,001,574	16,663,850	0.180125	747,670	134,674
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
101.00	TOTAL	$ 5,293,833	$ 28,827,107		$ 1,979,174	$ 361,901

(To DPNF Sch 1)

* From Schedule 8, Column 27.
** Total Distinct Part Ancillary Charges included in the rate.
*** Total Distinct Part Ancillary Costs included in the rate.

ADJUSTMENTS TO TOTAL
DISTINCT PART ANCILLARY CHARGES

Provider Name:
SAN GORGONIO MEMORIAL HOSPITAL

Fiscal Period Ended:
JUNE 30, 2011

Provider NPI:
1568469997

	ANCILLARY CHARGES	REPORTED	ADJUSTMENTS (Adj 10)	AUDITED
65.00	Respiratory Therapy	$ 0	$ 1,229,896	$ 1,229,896
71.00	Med Supply Charged to Patients	0	1,608	1,608
73.00	Drugs Charged to Patients	0	747,670	747,670
				0
				0
				0

ALLOCATION OF INDIRECT EXPENSES
DISTINCT PART NURSING FACILITY

Provider Name:
SAN GORGONIO MEMORIAL HOSPITAL

Fiscal Period Ended:
JUNE 30, 2011

Provider NPI:
1568469997

COL.	COST CENTER	AUDITED CAP RELATED * (COL 1)	AUDITED SAL & EMP BENEFITS * (COL 2)
1.00	Capital Related Costs-Buildings and Fixtures	$ 117,874	$ N/A
2.00	Capital Related Costs-Movable Equipment	6,829	N/A
3.00	Other Capital Related Costs	0	N/A
3.01		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	321	47,244
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	5,609	54,802
6.00	Maintenance and Repairs	7,146	12,852
7.00	Operation of Plant	45,758	11,339
8.00	Laundry and Linen Service	3,476	3,435
9.00	Housekeeping	1,793	28,094
10.00	Dietary	9,565	39,373
11.00	Cafeteria	4,791	10,399
12.00	Maintenance of Personnel	0	0
13.00	Nursing Administration	3,705	42,719
14.00	Central Services and Supply	229	427
15.00	Pharmacy	0	0
16.00	Medical Records & Library	682	3,333
17.00	Social Service	0	0
18.00	Other General Service (specify)	0	0
19.00	Nonphysician Anesthetists	0	0
20.00	Nursing School	0	0
21.00	Intern & Res. Service-Salary & Fringes (Approved)	0	0
22.00	Intern & Res. Other Program Costs (Approved)	0	0
23.00	Paramedical Ed. Program (specify)	0	0
23.01		0	0
23.02		0	0
101	TOTAL ALLOCATED INDIRECT EXPENSES	$ 207,776	$ 254,018

* These amounts include both Skilled Nursing Facility expenses, line 44 and Nursing Facility expenses, line 45.

(To DPNF SCH 1)

Provider Name	Fiscal Period	Provider NPI	Adjustments
SAN GORGONIO MEMORIAL HOSPITAL	JULY 1, 2010 THROUGH JUNE 30, 2011	1568469997	15

Report References										
		Cost Report								
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							MEMORANDUM ADJUSTMENT			
1							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			

Provider Name	Fiscal Period	Provider NPI	Adjustments
SAN GORGONIO MEMORIAL HOSPITAL	JULY 1, 2010 THROUGH JUNE 30, 2011	1568469997	15

Report References										
		Cost Report								
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							RECLASSIFICATION OF REPORTED COSTS			
2	10A	A			5.00	7	Administrative and General	$6,686,336	($16,104)	$6,670,232 *
	10A	A			190.00	7	Gift, Flower, Coffee Shop and Canteen	0	16,104	16,104
							To reclassify nonreimbursable gift shop expense 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
SAN GORGONIO MEMORIAL HOSPITAL	JULY 1, 2010 THROUGH JUNE 30, 2011	1568469997	15

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			
3	10A	A			5.00	7	Administrative and General *	$6,670,232	($11,268)	$6,658,964 *
	10A	A			50.00	7	Operating Room	2,013,343	(837,956)	1,175,387
	10A	A			54.00	7	Radiology - Diagnostic	1,340,520	(132,000)	1,208,520
	10A	A			60.00	7	Laboratory	1,957,389	(20,550)	1,936,839
	10A	A			76.00	7	Geri-Pysch	571,365	(72,000)	499,365
							To eliminate nonallowable provider based physician professional component.			
							42 CFR 413.5 / CMS Pub. 15-1, Section 2182			
4	10A	A			5.00	7	Administrate and General *	$6,658,964	($1,631)	$6,657,333 *
							To eliminate lobbying expense not related to patient care.			
							42 CFR 413.9(c)(3) / CMS Pub. 15-1, Section 2102.3			
5	10A	A			5.00	7	Administrative and General *	$6,657,333	($16,177)	$6,641,156 *
							To amortize the refinance issuance cost over the life of the bond.			
							42 CFR 413.20 and 413.24			
							CMS Pub. 15-1, Section 233.3			
6	10A	A			5.00	7	Administrative and General *	$6,641,156	($5,086)	$6,636,070 *
							To amortize financial advisory services over the life of the bond.			
							42 CFR 413.5, 413.20, 413.24, 413.50, and 413.53			
							CMS Pub. 15-1, Section 233.3			
7	10A	A			5.00	7	Administrative and General *	$6,636,070	($224,616)	$6,411,454
							To amortize the unamortized discount and issuance cost associated with a 1998 bond refinance.			
							42 CFR 413.5, 413.20, 413.24, 413.50, and 413.53			
							CMS Pub. 15-1, Sections 233.3			

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider NPI	Adjustments
SAN GORGONIO MEMORIAL HOSPITAL	JULY 1, 2010 THROUGH JUNE 30, 2011	1568469997	15

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 STATISTICS			
8	9	B-1			5.00	1,2	Administrative and General (Square Feet)	7,314	560	7,874
	9	B-1			30.00	1,2,6,7,9	Adults and Pediatrics	19,088	(560)	18,528
	9	B-1			6.00	6	Total - Square Feet	80,658	(560)	80,098
	9	B-1			7.00	7	Total - Square Feet	60,261	(560)	59,701
	9	B-1			9.00	9	Total - Square Feet	59,202	(560)	58,642
							To adjust the reported square footage statistic to agree with the provider's schedule.			
							42 CFR 413.20 and 413.24			
							CMS Pub. 15-1, Sections 2300 and 2304			
9	9	B-1			194.03	10	Outpatient Meals Non-Reimbursement (Meals Served)	6,000	461	6,461
	9	B-1			10.00	10	Total - Meals Served	45,361	461	45,822
							To adjust the reported meals served to agree with the provider's schedule.			
							42 CFR 413.20 and 413.24			
							CMS Pub. 15-1, Sections 2300 and 2304			

Provider Name	Fiscal Period	Provider NPI	Adjustments
SAN GORGONIO MEMORIAL HOSPITAL	JULY 1, 2010 THROUGH JUNE 30, 2011	1568469997	15

Report References										
		Cost Report								
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENT TO REPORTED TOTAL CHARGES - DPNF			
10	DPNF4	Not Reported					Respiratory Therapy	$0	$1,229,896	$1,229,896
	DPNF4	Not Reported					Medical Supplies Charged	0	1,608	1,608
	DPNF4	Not Reported					Drugs Charged to patients	0	747,670	747,670
							To include DPNF Ancillary charges that are included in the rate.			
							CCR, Title 22, Section 51511(c)			

Provider Name	Fiscal Period	Provider NPI	Adjustments
SAN GORGONIO MEMORIAL HOSPITAL	JULY 1, 2010 THROUGH JUNE 30, 2011	1568469997	15

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 - NONCONTRACT			
11	4A	D-1		XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics	1,260	325	1,585
	4A	D-1		XIX	42.00	4	Medi-Cal Days - Nursery	327	(22)	305
	4A	D-1		XIX	43.00	4	Medi-Cal Days - Intensive Care Unit	170	63	233
12	6	D-3		XIX	50.00	2	Medi-Cal Ancillary Charges - Operating Room	$891,830	$264,684	$1,156,514
	6	D-3		XIX	52.00	2	Medi-Cal Ancillary Charges - Delivery Room and Labor Room	834,299	(124,840)	709,459
	6	D-3		XIX	54.00	2	Medi-Cal Ancillary Charges - Radiology - Diagnostic	120,273	103,760	224,033
	6	D-3		XIX	54.01	2	Medi-Cal Ancillary Charges - Ultra Sound	58,013	8,290	66,303
	6	D-3		XIX	56.00	2	Medi-Cal Ancillary Charges - Radioisotope	27,656	11,461	39,117
	6	D-3		XIX	57.00	2	Medi-Cal Ancillary Charges - Cat Scan	170,441	344,589	515,030
	6	D-3		XIX	60.00	2	Medi-Cal Ancillary Charges - Laboratory	663,994	607,898	1,271,892
	6	D-3		XIX	62.00	2	Medi-Cal Ancillary Charges - Whole Blood and Packed Red Blood Cells	124,832	(29,221)	95,611
	6	D-3		XIX	65.00	2	Medi-Cal Ancillary Charges - Respiratory Therapy	525,362	19,837	545,199
	6	D-3		XIX	66.00	2	Medi-Cal Ancillary Charges - Physical Therapy	38,639	29,150	67,789
	6	D-3		XIX	67.00	2	Medi-Cal Ancillary Charges - Occupational Therapy	12,452	5,835	18,287
	6	D-3		XIX	68.00	2	Medi-Cal Ancillary Charges - Speech Pathology	2,858	(2,858)	0
	6	D-3		XIX	69.00	2	Medi-Cal Ancillary Charges - Electrocardiology	181,489	76,797	258,286
	6	D-3		XIX	71.00	2	Medi-Cal Ancillary Charges - Medical Supplies Charged to Patient	451,177	115,801	566,978
	6	D-3		XIX	73.00	2	Medi-Cal Ancillary Charges - Drugs Charged to Patients	1,348,764	551,179	1,899,943
	6	D-3		XIX	74.00	2	Medi-Cal Ancillary Charges - Renal Dialysis	99,668	12,246	111,914
	6	D-3		XIX	91.00	2	Medi-Cal Ancillary Charges - Emergency	346,981	124,806	471,787
	6	D-3		XIX	200.00	2	Medi-Cal Ancillary Charges - Total	5,898,728	2,119,414	8,018,142
13	2	E-3	VII	XIX	8.00		Medi-Cal Routine Service Charges	$3,291,642	$645,159	$3,936,801
	2	E-3	VII	XIX	9.00		Medi-Cal Ancillary Service Charges	5,898,728	2,119,414	8,018,142
14	3	E-3	VII	XIX	32.00		Medi-Cal Deductible	$0	$6,818	$6,818
	3	E-3	VII	XIX	33.00		Medi-Cal Coinsurance	0	4,508	4,508
15	1	E-3	VII	XIX	41.00		Medi-Cal - Interim Payments	$3,354,485	$1,005,496	$4,359,981

-Continued on next page-

Provider Name	Fiscal Period	Provider NPI	Adjustments
SAN GORGONIO MEMORIAL HOSPITAL	JULY 1, 2010 THROUGH JUNE 30, 2011	1568469997	15

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 - NONCONTRACT

-Continued from previous page-

To adjust Medi-Cal Settlement Data to agree with the following
Fiscal Intermediary Payment Data:
Service Period: July 1, 2010 through June 30, 2011
Payment Period: July 1, 2010 through September 30, 2012
Report Date: October 15, 2012
42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.13
CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408
CCR, Title 22, Sections 51173, 51511, 51541, and 51542