

**REPORT  
ON THE  
COST REPORT REVIEW  
SAN GABRIEL VALLEY MEDICAL CENTER  
SAN GABRIEL, CALIFORNIA  
PROVIDER NUMBERS: HSC 30132G, LTC 55237H,  
LTC 70144F, NPI 1275720377 AND NPI 1710174818  
FISCAL PERIOD  
DECEMBER 22, 2007 THROUGH JUNE 30, 2008**

**Audits Section—Burbank  
Financial Audits Branch  
Audits and Investigations  
California Department of Health Care Services**

**Section Chief: Daniel J. Giardinelli  
Audit Supervisor: Debra K. Blake  
Auditor: Rolando Hernandez**



DAVID MAXWELL-JOLLY  
*Director*

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



ARNOLD SCHWARZENEGGER  
*Governor*

April 29, 2010

Linda Marsh  
Senior Vice President  
AHMC Healthcare, Inc.  
55 South Raymond Avenue, Suite 105  
Alhambra, CA 91801

PROVIDER: SAN GABRIEL VALLEY MEDICAL CENTER  
PROVIDER NOS. HSC 30132G / NPI 1275720377  
FISCAL PERIOD: DECEMBER 22, 2007 THROUGH JUNE 30, 2008

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 data presented in the Summary of Findings represents a proper determination of the allowable costs for the above fiscal period in accordance with Medi-Cal reimbursement principles.

This audit report includes the:

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

Future Distinct Part Nursing Facility prospective rates may be affected by this examination. The extent of the rate changes will be determined by the Department's Rate Development Branch.

Linda Marsh  
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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  
Office of Administrative Appeals and Hearings  
1029 J Street, Suite 200  
Sacramento, CA 95814-2825  
(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 95899-7413

**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 95814-5005  
(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—Burbank at (818) 295-2620.

**Original Signed By**

Daniel J. Giardinelli, Chief  
Audits Section—Burbank  
Financial Audits Branch

Certified

**SUMMARY OF FINDINGS**

**Provider Name:**  
**SAN GABRIEL VALLEY MEDICAL CENTER**

**Fiscal Period Ended:**  
**JUNE 30, 2008**

	SETTLEMENT	COST
<b>1. Medi-Cal Noncontract Settlement (SCHEDULE 1)</b>		
<b>Provider No.</b>		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
<b>2. Subprovider I (SCHEDULE 1-1)</b>		
<b>Provider No.</b>		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
<b>3. Subprovider II (SCHEDULE 1-2)</b>		
<b>Provider No.</b>		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
<b>4. Medi-Cal Contract Cost (CONTRACT SCH 1)</b>		
<b>Provider No. HCS 30132G</b>		
Reported		\$ 7,779,210
Net Change		\$ (1,682,767)
Audited Cost		\$ 6,096,443
Audited Amount Due Provider (State)	\$ 0	
<b>5. Distinct Part Nursing Facility (DPNF SCH 1)</b>		
<b>Provider No. LTC 55237H</b>		
Reported		\$ 877.14
Net Change		\$ (103.49)
Audited Cost Per Day		\$ 773.65
Audited Amount Due Provider (State)	\$ 0	
<b>6. Distinct Part Nursing Facility (DPNF SCH 1-1)</b>		
<b>Provider No.</b>		
Reported		\$ 0.00
Net Change		\$ 0.00
Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)	\$ 0	
<b>7. Adult Subacute (ADULT SUBACUTE SCH 1)</b>		
<b>Provider No. LTC 70144F</b>		
Reported		\$ 0.00
Net Change		\$ 957.54
Audited Cost Per Day		\$ 957.54
Audited Amount Due Provider (State)	\$ 0	
<b>8. Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7)</b>	\$ 0	
<b>9. Total Medi-Cal Cost</b>		\$ 6,096,443

**SUMMARY OF FINDINGS**

**Provider Name:**  
**SAN GABRIEL VALLEY MEDICAL CENTER**

**Fiscal Period Ended:**  
**JUNE 30, 2008**

		SETTLEMENT	COST
<b>10.</b>	<b>Subacute (SUBACUTE SCH 1-1)</b>		
	<b>Provider No.</b>		
	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
<b>11.</b>	<b>Rural Health Clinic (RHC SCH 1)</b>		
	<b>Provider No.</b>		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>12.</b>	<b>Rural Health Clinic (RHC 95-210 SCH 1)</b>		
	<b>Provider No.</b>		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>13.</b>	<b>Rural Health Clinic (RHC 95-210 SCH 1-1)</b>		
	<b>Provider No.</b>		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>14.</b>	<b>County Medical Services Program (CMSP SCH 1)</b>		
	<b>Provider No.</b>		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>15.</b>	<b>Transitional Care (TC SCH 1)</b>		
	<b>Provider No.</b>		
	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
<b>16.</b>	<b>Total Other Settlement Due Provider - (Lines 10 through 15)</b>	\$ 0	
<b>17.</b>	<b>Total Combined Audited Settlement Due Provider (State/CMSP/RHC) - (Line 8 + Line 16)</b>	\$ 0	

## COMPUTATION OF MEDI-CAL CONTRACT COST

Provider Name:  
SAN GABRIEL VALLEY MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2008

Provider No:  
HCS 30132G

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Contract Sch 3)	\$ <u>7,779,210</u>	\$ <u>6,096,443</u>
2. Excess Reasonable Cost Over Charges (Contract Sch 2)	\$ <u>0</u>	\$ <u>0</u>
3. Medi-Cal Inpatient Hospital Based Physician Services	\$ <u>0</u>	\$ <u>0</u>
4.	\$ <u>0</u>	\$ <u>0</u>
5. Subtotal (Sum of Lines 1 through 4)	\$ <u>7,779,210</u>	\$ <u>6,096,443</u>
6.	\$ <u>0</u>	\$ <u>0</u>
7.	\$ <u>0</u>	\$ <u>0</u>
8. Total Medi-Cal Cost (Sum of Lines 5 through 7)	\$ <u>7,779,210</u>	\$ <u>6,096,443</u>
	(To Summary of Findings)	
9. Medi-Cal Overpayments (Adj )	\$ <u>0</u>	\$ <u>0</u>
10. Medi-Cal Credit Balances (Adj )	\$ <u>0</u>	\$ <u>0</u>
11.	\$ <u>0</u>	\$ <u>0</u>
12.	\$ <u>0</u>	\$ <u>0</u>
13. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ <u>0</u>	\$ <u>0</u>
	(To Summary of Findings)	

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

**Provider Name:**  
**SAN GABRIEL VALLEY MEDICAL CENTER**

**Fiscal Period Ended:**  
**JUNE 30, 2008**

**Provider No:**  
**HCS 30132G**

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

1. Cost of Covered Services (Contract Sch 3)	\$ <u>7,779,210</u>	\$ <u>6,247,262</u>
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**CHARGES FOR MEDI-CAL INPATIENT SERVICES**

2. Inpatient Routine Service Charges (Adj 28)	\$ <u>10,709,278</u>	\$ <u>10,392,289</u>
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3. Inpatient Ancillary Service Charges (Adj 28)	\$ <u>23,845,776</u>	\$ <u>20,934,044</u>
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4. Total Charges - Medi-Cal Inpatient Services	\$ <u>34,555,054</u>	\$ <u>31,326,333</u>
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5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ <u>26,775,844</u>	\$ <u>25,079,071</u>
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6. Excess of Reasonable Cost Over Customary Charges (Line 1 minus Line 4)	\$ <u>0</u>	\$ <u>0</u>
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(To Contract Sch 1)

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

**COMPUTATION OF  
MEDI-CAL NET COST OF COVERED SERVICES**

**Provider Name:**  
**SAN GABRIEL VALLEY MEDICAL CENTER**

**Fiscal Period Ended:**  
**JUNE 30, 2008**

**Provider No:**  
**HCS 30132G**

	<b>REPORTED</b>	<b>AUDITED</b>
1. Medi-Cal Inpatient Ancillary Services (Contract Sch 5)	\$ <u>3,299,929</u>	\$ <u>2,603,971</u>
2. Medi-Cal Inpatient Routine Services (Contract Sch 4)	\$ <u>4,479,281</u>	\$ <u>3,643,291</u>
3. Medi-Cal Inpatient Hospital Based Physician for Intern and Resident Services (Sch )	\$ <u>0</u>	\$ <u>0</u>
4.	\$ <u>0</u>	\$ <u>0</u>
5.	\$ <u>0</u>	\$ <u>0</u>
6. SUBTOTAL (Sum of Lines 1 through 5)	\$ <u>7,779,210</u>	\$ <u>6,247,262</u>
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Contract Sch 7)	\$ <u>0</u>	\$ <u>0</u>
8. SUBTOTAL	\$ <u>7,779,210</u>	\$ <u>6,247,262</u>
	(To Contract Sch 2)	
9. Deductibles (Adj 29)	\$ <u>0</u>	\$ <u>(4,506)</u>
10. Coinsurance (Adj 29)	\$ <u>0</u>	\$ <u>(146,313)</u>
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ <u>7,779,210</u>	\$ <u>6,096,443</u>
	(To Contract Sch 1)	



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

**Provider Name:**  
**SAN GABRIEL VALLEY MEDICAL CENTER**

**Fiscal Period Ended:**  
**JUNE 30, 2008**

**Provider No:**  
**HCS 30132G**

**GENERAL SERVICE UNIT NET OF SWING-BEDS COSTS**

	<b>REPORTED</b>	<b>AUDITED</b>
<b>INPATIENT DAYS</b>		
1. Total Inpatient Days (include private & swing-bed) (Adj 25)	16,238	19,392
2. Inpatient Days (include private, exclude swing-bed)	16,238	19,392
3. Private Room Days (exclude swing-bed private room) (Adj )	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj 25)	16,238	19,392
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 26)	2,744	2,717

**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, Part I, Line 25, Col 27)	\$ 16,400,963	\$ 16,246,250
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)	\$ 16,400,963	\$ 16,246,250

**PRIVATE ROOM DIFFERENTIAL ADJUSTMENT**

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)(Adj )	\$ 34,947,857	\$ 34,947,857
29. Private Room Charges (excluding swing-bed charges)(Adj )	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)(Adj )	\$ 0	\$ 0
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 0.469298	\$ 0.464871
32. Average Private Room Per Diem Charge (L 29 / L 3)	\$ 0.00	\$ 0.00
33. Average Semi-Private Room Per Diem Charge (L 30 / L 4)	\$ 0.00	\$ 0.00
34. Avg Per Diem Prvt Room Charge Differential (L 32 minus L 33)	\$ 0.00	\$ 0.00
35. Average Per Diem Private Room Cost Differential (L 31 x L 34)	\$ 0.00	\$ 0.00
36. Private Room Cost Differential Adjustment (L 35 x L 3)	\$ 0	\$ 0
37. Inpatient Rout Cost Net of Swing-Bed & Prvt Rm (L 27 minus L 36)	\$ 16,400,963	\$ 16,246,250

**PROGRAM INPATIENT OPERATING COST**

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 1,010.04	\$ 837.78
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 2,771,550	\$ 2,276,248
40. Cost Applicable to Medi-Cal (Contract Sch 4A)	\$ 1,707,731	\$ 1,367,043
41. Cost Applicable to Medi-Cal (Contract Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39, 40 & 41)	\$ 4,479,281	\$ 3,643,291

(To Contract Sch 3)

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

**Provider Name:**  
**SAN GABRIEL VALLEY MEDICAL CENTER**

**Fiscal Period Ended:**  
**JUNE 30, 2008**

**Provider No:**  
**HCS 30132G**

<b>SPECIAL CARE AND/OR NURSERY UNITS</b>	<b>REPORTED</b>	<b>AUDITED</b>
<b>NURSERY</b>		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 2,922,409	\$ 1,044,120
2. Total Inpatient Days (Adj 25)	3,127	2,894
3. Average Per Diem Cost	\$ 934.57	\$ 360.79
4. Medi-Cal Inpatient Days (Adj 26)	496	519
5. Cost Applicable to Medi-Cal	\$ 463,547	\$ 187,250
<b>INTENSIVE CARE UNIT</b>		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 4,743,798	\$ 4,376,149
7. Total Inpatient Days (Adj 25)	2,988	2,961
8. Average Per Diem Cost	\$ 1,587.62	\$ 1,477.93
9. Medi-Cal Inpatient Days (Adj 26)	459	535
10. Cost Applicable to Medi-Cal	\$ 728,718	\$ 790,693
<b>CORONARY CARE UNIT</b>		
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
<b>NEONATAL INTENSIVE CARE UNIT</b>		
16. Total Inpatient Routine Cost (Sch 8, Line 28, Col 27)	\$ 1,768,442	\$ 1,612,813
17. Total Inpatient Days (Adj )	1,115	1,115
18. Average Per Diem Cost	\$ 1,586.05	\$ 1,446.47
19. Medi-Cal Inpatient Days (Adj 26)	325	269
20. Cost Applicable to Medi-Cal	\$ 515,466	\$ 389,100
<b>SURGICAL INTENSIVE CARE UNIT</b>		
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
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)	\$ 1,707,731	\$ 1,367,043
	(To Contract Sch 4)	

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

**Provider Name:**  
**SAN GABRIEL VALLEY MEDICAL CENTER**

**Fiscal Period Ended:**  
**JUNE 30, 2008**

**Provider No:**  
**HCS 30132G**

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

(To Contract Sch 4)







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

**Provider Name:**  
**SAN GABRIEL VALLEY MEDICAL CENTER**

**Fiscal Period Ended:**  
**JUNE 30, 2008**

**Provider No:**  
**LTC 55237H**

	<b>REPORTED</b>	<b>AUDITED</b>	<b>DIFFERENCE</b>
<b>COMPUTATION OF DISTINCT PART (DP) NURSING FACILITY PER DIEM</b>			
1. Distinct Part Ancillary Cost (DPNF Sch 3)	\$ 916,075	\$ 305,932	\$ (610,143)
2. Distinct Part Routine Cost (DPNF Sch 2)	\$ 4,027,470	\$ 1,566,293	\$ (2,461,177)
3. Total Distinct Part Facility Cost (Lines 1 & 2)	\$ 4,943,545	\$ 1,872,225	\$ (3,071,320)
4. Total Distinct Part Patient Days (Adj 25)	5,636	2,420	(3,216)
5. Average DP Per Diem Cost (Line 3 / Line 4)	\$ 877.14	\$ 773.65	\$ (103.49)
<b>DPNF OVERPAYMENT AND OVERBILLINGS</b>			
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)		
<b>GENERAL INFORMATION</b>			
9. Total Available Distinct Part Beds (C/R, W/S S-3) (Adj 36)	41	23	(18)
10. Total Licensed Capacity (All levels) (Adj )	231	231	0
11. Total Medi-Cal DP Patient Days (Adj 30)	3,133	155	(2,978)
<b>CAPITAL RELATED COST</b>			
12. Direct Capital Related Cost	N/A	\$ 0	N/A
13. Indirect Capital Related Cost (DPNF Sch 5)	N/A	\$ 105,799	N/A
14. Total Capital Related Cost (Lines 12 & 13)	N/A	\$ 105,799	N/A
<b>TOTAL SALARY &amp; BENEFITS</b>			
15. Direct Salary & Benefits Expenses	N/A	\$ 738,105	N/A
16. Allocated Salary & Benefits (DPNF Sch 5)	N/A	\$ 249,958	N/A
17. Total Salary & Benefits Expenses (Lines 15 & 16)	N/A	\$ 988,063	N/A

## SUMMARY OF DISTINCT PART FACILITY EXPENSES

Provider Name:  
SAN GABRIEL VALLEY MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2008

Provider No:  
LTC 55237H

COL.	COST CENTER DIRECT AND ALLOCATED EXPENSE	REPORTED *	AUDITED *	DIFFERENCE
0.00	Distinct Part	\$ 2,103,886	\$ 852,115	\$ (1,251,771)
1.00	Old Cap Rel Costs-Bldg & Fixtures	0	0	0
2.00	Old Cap Rel Costs-Movable Equipment	0	0	0
3.00	New Cap Rel Costs-Bldg & Fixtures	143,020	29,761	(113,259)
4.00	New Cap Rel Costs-Movable Equipment	55,255	33,446	(21,809)
4.01		0	0	0
4.02		0	0	0
4.03		0	0	0
4.04		0	0	0
4.05		0	0	0
4.06		0	0	0
4.07		0	0	0
4.08		0	0	0
5.00	Employee Benefits	269,833	112,643	(157,190)
6.01		0	0	0
6.02		0	0	0
6.03		0	0	0
6.04		0	0	0
6.05		0	0	0
6.06		0	0	0
6.07		0	0	0
6.08		0	0	0
6.00	Administrative and General	589,766	197,637	(392,129)
7.00	Maintenance and Repairs	39,791	22,179	(17,612)
8.00	Operation of Plant	152,424	68,613	(83,811)
9.00	Laundry and Linen Service	160,759	59,712	(101,047)
10.00	Housekeeping	23,371	12,937	(10,434)
11.00	Dietary	138,027	45,839	(92,188)
12.00	Cafeteria	84,459	30,596	(53,863)
13.00	Maintenance of Personnel	0	0	0
14.00	Nursing Administration	253,849	93,706	(160,143)
15.00	Central Services & Supply	6,742	5,145	(1,597)
16.00	Pharmacy	2,462	364	(2,098)
17.00	Medical Records and Library	0	0	0
18.00	Social Service	3,826	1,601	(2,225)
19.00		0	0	0
19.02		0	0	0
19.03		0	0	0
20.00	Nonphysician Anesthetists	0	0	0
21.00	Nursing School	0	0	0
22.00	Intern & Res Service-Salary & Fringes	0	0	0
23.00	Intern & Res Other Program	0	0	0
24.00	Paramedical Ed Program	0	0	0
101.00	TOTAL DIRECT AND ALLOCATED EXPENSES	\$ 4,027,470	\$ 1,566,293	\$ (2,461,177)

(To DPNF Sch 1)

\* From Schedule 8, Part I, line 34 plus line 35.



SCHEDULE OF TOTAL DISTINCT PART ANCILLARY COSTS

Provider Name:  
**SAN GABRIEL VALLEY MEDICAL CENTER**

Fiscal Period Ended:  
**JUNE 30, 2008**

Provider No:  
**LTC 55237H**

		TOTAL ANCILLARY COST *	TOTAL ANCILLARY CHARGES	RATIO COST TO CHARGES	TOTAL DP ANCILLARY CHARGES **	TOTAL ANCILLARY COST***
<b>ANCILLARY COST CENTERS</b>					(From DPNF Sch 4)	
37.00	Operating Room	\$ 3,316,488	\$ 53,008,226	0.062566	\$ 0	\$ 0
39.00	Delivery Room and Labor Room	2,666,866	16,497,724	0.161651	0	0
41.00	Radiology - Diagnostic	1,602,371	6,999,721	0.228919	0	0
43.00	Radioisotope	199,831	1,336,304	0.149540	0	0
43.01	Ultrasonography	310,649	3,709,928	0.083735	0	0
43.02	CT Scan	320,224	10,131,026	0.031608	0	0
44.00	Laboratory	2,512,188	32,260,368	0.077872	0	0
44.01	Phatology Lab	298,282	2,387,041	0.124959	0	0
47.00	Blood Storing, Processing and Transfus	237,755	2,172,430	0.109442	0	0
49.00	Respiratory Therapy	2,235,174	14,154,904	0.157908	253,758	40,070
49.01	Pulmonary Function	0	0	0.000000	0	0
50.00	Physical Therapy	786,993	2,362,054	0.333182	0	0
51.00	Occupational Therapy	0	0	0.000000	0	0
52.00	Speech Pathology	0	0	0.000000	0	0
53.00	Electrocardiology	289,466	5,745,981	0.050377	0	0
54.00	Electroencephalography	37,549	131,312	0.285955	0	0
55.00	Medical Supplies Charged to Patients	5,255,455	13,955,176	0.376595	164,315	61,880
56.00	Drugs Charged to Patients	4,390,149	39,711,811	0.110550	1,845,152	203,982
56.01	Renal Dialysis	541,048	1,948,016	0.277743	0	0
58.01	Cardiac Catheterization Lab	393,035	295,003	1.332309	0	0
58.02		0	0	0.000000	0	0
58.03		0	0	0.000000	0	0
58.04		0	0	0.000000	0	0
58.05		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		0	0	0.000000	0	0
61.00	Emergency	2,803,784	16,608,270	0.168819	0	0
62.00	Observation Beds	0	0	0.000000	0	0
63.50	RHC	0	0	0.000000	0	0
63.60	FQHC	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	<b>TOTAL</b>	<b>\$ 28,197,308</b>	<b>\$ 223,415,295</b>		<b>\$ 2,263,225</b>	<b>\$ 305,932</b>

(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.



**ALLOCATION OF INDIRECT EXPENSES  
DISTINCT PART NURSING FACILITY**

**Provider Name:**  
**SAN GABRIEL VALLEY MEDICAL CENTER**

**Fiscal Period Ended:**  
**JUNE 30, 2008**

**Provider No:**  
**LTC 55237H**

<b>COL.</b>	<b>COST CENTER</b>	<b>AUDITED CAP RELATED * (COL 1)</b>	<b>AUDITED SAL &amp; EMP BENEFITS * (COL 2)</b>
1.00	Old Cap Rel Costs-Bldg & Fixtures	\$ 0	\$ N/A
2.00	Old Cap Rel Costs-Movable Equipment	0	N/A
3.00	New Cap Rel Costs-Bldg & Fixtures	29,761	N/A
4.00	New Cap Rel Costs-Movable Equipment	33,446	N/A
4.01		0	N/A
4.02		0	N/A
4.03		0	N/A
4.04		0	N/A
4.05		0	N/A
4.06		0	N/A
4.07		0	N/A
4.08		0	N/A
5.00	Employee Benefits	1,012	111,631
6.01		0	0
6.02		0	0
6.03		0	0
6.04		0	0
6.05		0	0
6.06		0	0
6.07		0	0
6.08		0	0
6.00	Administrative and General	10,096	55,382
7.00	Maintenance and Repairs	582	3,933
8.00	Operation of Plant	18,235	3,915
9.00	Laundry and Linen Service	1,673	2,753
10.00	Housekeeping	430	599
11.00	Dietary	5,527	2,339
12.00	Cafeteria	1,133	1,454
13.00	Maintenance of Personnel	0	0
14.00	Nursing Administration	3,295	64,065
15.00	Central Services & Supply	566	2,539
16.00	Pharmacy	14	259
17.00	Medical Records and Library	0	0
18.00	Social Service	29	1,090
19.00		0	0
19.02		0	0
19.03		0	0
20.00	Nonphysician Anesthetists	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
101	<b>TOTAL ALLOCATED INDIRECT EXPENSES</b>	<b>\$ 105,799</b>	<b>\$ 249,958</b>

\* These amounts include both Skilled Nursing Facility expenses, line 34 and Nursing Facility expenses, line 35.

(To DPNF SCH 1)

COMPUTATION OF ADULT SUBACUTE PER DIEM

Provider Name:  
SAN GABRIEL VALLEY MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2008

Provider No:  
LTC 70144F

	REPORTED	AUDITED	DIFFERENCE
<b>COMPUTATION OF SUBACUTE PER DIEM</b>			
1. Adult Subacute Ancillary Cost (Adult Subacute Sch 3)	\$ 0	\$ 1,058,921	\$ 1,058,921
2. Adult Subacute Routine Cost (Adult Subacute Sch 2)	\$ 0	\$ 2,020,520	\$ 2,020,520
3. Total Adult Subacute Facility Cost (Lines 1 & 2)	\$ 0	\$ 3,079,441	\$ 3,079,441
4. Total Adult Subacute Patient Days (Adj 25)	0	3,216	3,216
5. Average Adult Subacute Per Diem Cost (L3 / L4)	\$ 0.00	\$ 957.54	\$ 957.54

ADULT SUBACUTE OVERPAYMENT & 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. Contracted Number of Adult Subacute Beds (Adj 37)	0	18	18
10. Total Licensed Nursing Facility Beds (Adj )	41	41	0
11. Total Licensed Capacity (All levels of care)(Adj )	231	231	0
12. Total Medi-Cal Adult Subacute Patient Days (Adj 33)	0	3,133	3,133

CAPITAL RELATED COST

13. Direct Capital Related Cost	N/A	\$ 0	N/A
14. Indirect Capital Related Cost (Adult Subacute Sch 5)	N/A	\$ 90,201	N/A
15. Total Capital Related Cost (Lines 13 & 14)	N/A	\$ 90,201	N/A

TOTAL SALARY & BENEFITS

16. Direct Salary & Benefits Expenses	N/A	\$ 1,016,848	N/A
17. Alloc Salary & Benefits Expenses (Adult Subacute Sch 5)	N/A	\$ 345,804	N/A
18. Total Salary & Benefits Expenses (Lines 16 & 17)	N/A	\$ 1,362,652	N/A

AUDITED ADULT SUBACUTE COST-VENTILATOR AND NONVENTILATOR

	AUDITED COSTS (Adj 38)	AUDITED TOTAL DAYS (Adj 34)	AUDITED MEDI-CAL DAYS (Adj 33)
19. Ventilator (Equipment Cost Only)	\$ 40,206	1,674	1,631
20. Nonventilator	N/A	1,542	N/A
21. TOTAL	N/A	3,216	N/A

SUMMARY OF ADULT SUBACUTE FACILITY EXPENSES

Provider Name:  
SAN GABRIEL VALLEY MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2008

Provider No:  
LTC 70144F

COL.	COST CENTER DIRECT AND ALLOCATED EXPENSE	REPORTED	AUDITED *	DIFFERENCE
0.00	Adult Subacute	\$ 0	\$ 1,145,088	\$ 1,145,088
1.00	Old Cap Rel Costs-Bldg & Fixtures	0	0	0
2.00	Old Cap Rel Costs-Movable Equipment	0	0	0
3.00	New Cap Rel Costs-Bldg & Fixtures	0	21,132	21,132
4.00	New Cap Rel Costs-Movable Equipment	0	23,749	23,749
4.01		0	0	0
4.02		0	0	0
4.03		0	0	0
4.04		0	0	0
4.05		0	0	0
4.06		0	0	0
4.07		0	0	0
4.08		0	0	0
5.00	Employee Benefits	0	155,182	155,182
6.01		0	0	0
6.02		0	0	0
6.03		0	0	0
6.04		0	0	0
6.05		0	0	0
6.06		0	0	0
6.07		0	0	0
6.08		0	0	0
6.00	Administrative and General	0	258,619	258,619
7.00	Maintenance and Repairs	0	15,749	15,749
8.00	Operation of Plant	0	48,721	48,721
9.00	Laundry and Linen Service	0	79,353	79,353
10.00	Housekeeping	0	9,186	9,186
11.00	Dietary	0	60,917	60,917
12.00	Cafeteria	0	49,059	49,059
13.00	Maintenance of Personnel	0	0	0
14.00	Nursing Administration	0	146,045	146,045
15.00	Central Services & Supply	0	3,796	3,796
16.00	Pharmacy	0	1,848	1,848
17.00	Medical Records and Library	0	0	0
18.00	Social Service	0	2,075	2,075
19.00		0	0	0
19.02		0	0	0
19.03		0	0	0
20.00	Nonphysician Anesthetists	0	0	0
21.00	Nursing School	0	0	0
22.00	Intern & Res Service-Salary & Fringes	0	0	0
23.00	Intern & Res Other Program	0	0	0
24.00	Paramedical Ed Program	0	0	0
101.00	TOTAL DIRECT AND ALLOCATED EXPENSES	\$ 0	\$ 2,020,520	\$ 2,020,520

(To Adult Subacute Sch 1)

\* From Schedule 8, Part I, Line 36.00





**ALLOCATION OF INDIRECT EXPENSES  
ADULT SUBACUTE**

**Provider Name:**  
**SAN GABRIEL VALLEY MEDICAL CENTER**

**Fiscal Period Ended:**  
**JUNE 30, 2008**

**Provider No:**  
**LTC 70144F**

<b>COL.</b>	<b>COST CENTER ALLOCATED EXPENSES</b>	<b>AUDITED CAP RELATED (COL 1)</b>	<b>AUDITED SAL &amp; EMP BENEFITS (COL 2)</b>
1.00	Old Cap Rel Costs-Bldg & Fixtures	\$ 0	\$ N/A
2.00	Old Cap Rel Costs-Movable Equipment	0	N/A
3.00	New Cap Rel Costs-Bldg & Fixtures	21,132	N/A
4.00	New Cap Rel Costs-Movable Equipment	23,749	N/A
4.01		0	N/A
4.02		0	N/A
4.03		0	N/A
4.04		0	N/A
4.05		0	N/A
4.06		0	N/A
4.07		0	N/A
4.08		0	N/A
5.00	Employee Benefits	1,394	153,788
6.01		0	0
6.02		0	0
6.03		0	0
6.04		0	0
6.05		0	0
6.06		0	0
6.07		0	0
6.08		0	0
6.00	Administrative and General	13,211	72,470
7.00	Maintenance and Repairs	413	2,793
8.00	Operation of Plant	12,949	2,780
9.00	Laundry and Linen Service	2,223	3,658
10.00	Housekeeping	305	426
11.00	Dietary	7,345	3,108
12.00	Cafeteria	1,817	2,331
13.00	Maintenance of Personnel	0	0
14.00	Nursing Administration	5,135	99,848
15.00	Central Services & Supply	418	1,874
16.00	Pharmacy	72	1,316
17.00	Medical Records and Library	0	0
18.00	Social Service	38	1,413
19.00		0	0
19.02		0	0
19.03		0	0
20.00	Nonphysician Anesthetists	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
101.00	<b>TOTAL ALLOCATED INDIRECT EXPENSES</b>	<b>\$ 90,201</b>	<b>\$ 345,804</b>

(To Adult Subacute Sch 1)





Provider Name:  
SAN GABRIEL VALLEY MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2008

	NET EXP FOR COST ALLOC (From Sch 10) 0.00	OLD CAPITAL BLDG & FIXTURES 1.00	OLD MOVABLE EQUIP 2.00	NEW CAPITAL BLDG & FIXTURES 3.00	NEW MOVABLE EQUIP 4.00	ALLOC COST 4.01	ALLOC COST 4.02	ALLOC COST 4.03	ALLOC COST 4.04	ALLOC COST 4.05	ALLOC COST 4.06	ALLOC COST 4.07
<b>ANCILLARY COST CENTERS</b>												
37.00 Operating Room	1,637,848	0	0	126,993	142,718	0	0	0	0	0	0	0
39.00 Delivery Room and Labor Room	1,609,334	0	0	48,874	54,926	0	0	0	0	0	0	0
41.00 Radiology - Diagnostic	936,398	0	0	59,971	67,397	0	0	0	0	0	0	0
43.00 Radioisotope	107,528	0	0	4,605	5,175	0	0	0	0	0	0	0
43.01 Ultrasonography	220,270	0	0	1,989	2,236	0	0	0	0	0	0	0
43.02 CT Scan	218,011	0	0	4,274	4,803	0	0	0	0	0	0	0
44.00 Laboratory	1,735,103	0	0	27,705	31,135	0	0	0	0	0	0	0
44.01 Pathology Laboratory	188,095	0	0	7,199	8,090	0	0	0	0	0	0	0
47.00 Blood Storing, Processing and Transf	0	0	0	1,179	1,325	0	0	0	0	0	0	0
49.00 Respiratory Therapy	1,575,645	0	0	5,593	6,285	0	0	0	0	0	0	0
49.01 Pulmonary Function	0	0	0	0	0	0	0	0	0	0	0	0
50.00 Physical Therapy	519,105	0	0	27,602	31,020	0	0	0	0	0	0	0
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0
52.00 Speech Pathology	0	0	0	0	0	0	0	0	0	0	0	0
53.00 Electrocardiology	207,135	0	0	2,866	3,221	0	0	0	0	0	0	0
54.00 Electroencephalography	28,060	0	0	663	745	0	0	0	0	0	0	0
55.00 Medical Supplies Charged to Patients	4,322,955	0	0	0	0	0	0	0	0	0	0	0
56.00 Drugs Charged to Patients	2,298,397	0	0	0	0	0	0	0	0	0	0	0
56.01 Renal Dialysis	444,406	0	0	11,134	12,512	0	0	0	0	0	0	0
58.01 Cardiac Catheterization Laboratory	249,167	0	0	0	0	0	0	0	0	0	0	0
58.02	0	0	0	0	0	0	0	0	0	0	0	0
58.03	0	0	0	0	0	0	0	0	0	0	0	0
58.04	0	0	0	0	0	0	0	0	0	0	0	0
58.05	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	0	0	0	0	0	0	0	0	0	0	0	0
61.00 Emergency	1,788,443	0	0	51,424	57,791	0	0	0	0	0	0	0
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
63.50 RHC	0	0	0	0	0	0	0	0	0	0	0	0
63.60 FQHC	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
<b>NONREIMBURSABLE COST CENTERS</b>												
96.00 Gift, Flower, Coffee Shop & Canteen	53,182	0	0	9,756	10,964	0	0	0	0	0	0	0
96.01 Patient Phones	38,850	0	0	0	0	0	0	0	0	0	0	0
96.04 Foundation/Marketing/Che	515,924	0	0	2,350	2,642	0	0	0	0	0	0	0
100.00 Doctors Meals	0	0	0	0	0	0	0	0	0	0	0	0
100.01	0	0	0	0	0	0	0	0	0	0	0	0
100.02	0	0	0	0	0	0	0	0	0	0	0	0
100.03	0	0	0	0	0	0	0	0	0	0	0	0
100.04	0	0	0	0	0	0	0	0	0	0	0	0
100.05	0	0	0	0	0	0	0	0	0	0	0	0
100.06	0	0	0	0	0	0	0	0	0	0	0	0
100.07	0	0	0	0	0	0	0	0	0	0	0	0
100.08	0	0	0	0	0	0	0	0	0	0	0	0
100.09	0	0	0	0	0	0	0	0	0	0	0	0
100.10	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	55,910,720	0	0	1,608,460	1,807,628	0	0	0	0	0	0	0



STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.1

Provider Name:  
SAN GABRIEL VALLEY MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2008

	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	ADMINIS-TRATIVE & GENERAL 6.00
<b>ANCILLARY COST CENTERS</b>												
37.00 Operating Room	0	203,300	0	0	0	0	0	0	0	0	2,110,859	405,834
39.00 Delivery Room and Labor Room	0	213,744	0	0	0	0	0	0	0	0	1,926,878	370,462
41.00 Radiology - Diagnostic	0	78,474	0	0	0	0	0	0	0	0	1,142,239	219,607
43.00 Radioisotope	0	10,501	0	0	0	0	0	0	0	0	127,810	24,573
43.01 Ultrasonography	0	23,260	0	0	0	0	0	0	0	0	247,755	47,634
43.02 CT Scan	0	18,031	0	0	0	0	0	0	0	0	245,119	47,127
44.00 Laboratory	0	146,714	0	0	0	0	0	0	0	0	1,940,657	373,111
44.01 Pathology Laboratory	0	13,160	0	0	0	0	0	0	0	0	216,544	41,633
47.00 Blood Storing, Processing and Transf.	0	0	0	0	0	0	0	0	0	0	2,504	481
49.00 Respiratory Therapy	0	185,378	0	0	0	0	0	0	0	0	1,772,900	340,859
49.01 Pulmonary Function	0	0	0	0	0	0	0	0	0	0	0	0
50.00 Physical Therapy	0	0	0	0	0	0	0	0	0	0	577,726	111,074
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0
52.00 Speech Pathology	0	0	0	0	0	0	0	0	0	0	0	0
53.00 Electrocardiology	0	12,864	0	0	0	0	0	0	0	0	226,087	43,468
54.00 Electroencephalography	0	0	0	0	0	0	0	0	0	0	29,468	5,666
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0	4,322,955	831,133
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	2,298,397	441,891
56.01 Renal Dialysis	0	6,777	0	0	0	0	0	0	0	0	451,183	86,745
58.01 Cardiac Catheterization Laboratory	0	17,883	0	0	0	0	0	0	0	0	290,696	55,889
58.02	0	0	0	0	0	0	0	0	0	0	0	0
58.03	0	0	0	0	0	0	0	0	0	0	0	0
58.04	0	0	0	0	0	0	0	0	0	0	0	0
58.05	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	0	0	0	0	0	0	0	0	0	0	0	0
61.00 Emergency	0	179,331	0	0	0	0	0	0	0	0	2,076,989	399,323
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
63.50 RHC	0	0	0	0	0	0	0	0	0	0	0	0
63.60 FQHC	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
<b>NONREIMBURSABLE COST CENTE</b>												
96.00 Gift, Flower, Coffee Shop & Canteen	0	2,548	0	0	0	0	0	0	0	0	76,449	14,698
96.01 Patient Phones	0	0	0	0	0	0	0	0	0	0	36,850	7,469
96.04 Foundation/Marketing/Che	0	26,176	0	0	0	0	0	0	0	0	547,092	105,184
100.00 Doctors Meals	0	0	0	0	0	0	0	0	0	0	0	0
100.01	0	0	0	0	0	0	0	0	0	0	0	0
100.02	0	0	0	0	0	0	0	0	0	0	0	0
100.03	0	0	0	0	0	0	0	0	0	0	0	0
100.04	0	0	0	0	0	0	0	0	0	0	0	0
100.05	0	0	0	0	0	0	0	0	0	0	0	0
100.06	0	0	0	0	0	0	0	0	0	0	0	0
100.07	0	0	0	0	0	0	0	0	0	0	0	0
100.08	0	0	0	0	0	0	0	0	0	0	0	0
100.09	0	0	0	0	0	0	0	0	0	0	0	0
100.10	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	3,643,442	0	0	0	0	0	0	0	0	55,910,720	9,015,998



STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.2

Provider Name:  
SAN GABRIEL VALLEY MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2008

	TRIAL BALANCE EXPENSES	MAINT & REPAIRS	OPER PLANT	LAUNDRY & LINEN	HOUSEKEEP	DIETARY	CAFE	MAINT OF PERSONNEL	NURSING ADMIN	CENTRAL SERVICE & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	
		7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	15.00	16.00	17.00	18.00	
<b>ANCILLARY COST CENTERS</b>														
37.00	Operating Room	94,642	292,782	0	55,205	0	50,773	0	66,614	191,787	6,033	0	41,961	
39.00	Delivery Room and Labor Room	36,423	112,679	0	21,246	0	48,313	0	104,679	31,789	1,337	0	13,060	
41.00	Radiology - Diagnostic	44,693	136,262	0	26,070	0	21,282	0	486	3,791	400	0	5,541	
43.00	Radioisotope	3,432	10,617	0	2,002	0	1,603	0	0	28,736	0	0	1,058	
		1,483	4,587	0	865	0	5,168	0	0	221	0	0	2,937	
43.02	CT Scan	3,185	9,853	0	1,858	0	4,892	0	0	171	0	0	8,020	
44.00	Laboratory	20,647	63,873	0	12,043	0	40,491	0	25,636	3,822	6,370	0	25,537	
44.01	Pathology Laboratory	5,365	16,597	0	3,129	0	5,942	0	6,700	481	0	0	1,890	
47.00	Blood Storing, Processing and Transfu	879	2,718	0	512	0	0	0	0	228,941	0	0	1,720	
49.00	Respiratory Therapy	4,168	12,894	0	2,431	0	47,456	0	0	43,159	102	0	11,205	
49.01	Pulmonary Function	0	0	0	0	0	0	0	0	0	0	0	0	
50.00	Physical Therapy	20,570	63,636	0	11,999	0	0	0	0	119	0	0	1,870	
51.00	Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0	
52.00	Speech Pathology	0	0	0	0	0	0	0	0	0	0	0	0	
53.00	Electrocardiology	2,136	6,608	0	1,246	0	4,920	0	194	258	0	0	4,549	
54.00	Electroencephalography	494	1,529	0	288	0	0	0	0	0	0	0	104	
55.00	Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	90,320	0	0	11,047	
56.00	Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	1,618,425	0	31,436	
56.01	Renal Dialysis	0	0	0	0	0	1,050	0	0	0	528	0	1,542	
58.01	Cardiac Catheterization Laboratory	8,297	25,668	0	4,840	0	1,714	0	5,438	260	0	0	234	
58.02		0	0	0	0	0	0	0	0	0	0	0	0	
58.03		0	0	0	0	0	0	0	0	0	0	0	0	
58.04		0	0	0	0	0	0	0	0	0	0	0	0	
58.05		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		0	0	0	0	0	0	0	0	0	0	0	0	
61.00	Emergency	38,323	118,557	0	22,354	0	40,602	0	85,549	8,686	254	0	13,147	
62.00	Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0	
63.50	RHC	0	0	0	0	0	0	0	0	0	0	0	0	
63.60	FQHC	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	
<b>NONREIMBURSABLE COST CENTE</b>														
96.00	Gift, Flower, Coffee Shop & Canteen	7,270	22,492	0	4,241	0	1,382	0	0	0	0	0	0	
96.01	Patient Phones	0	0	0	0	0	0	0	0	0	0	0	0	
96.04	Foundation/Marketing/Che	1,752	5,419	0	1,022	0	4,616	0	9,322	8	0	0	0	
100.00	Doctors Meals	0	0	0	0	0	0	0	0	0	0	0	0	
100.01		0	0	0	0	0	0	0	0	0	0	0	0	
100.02		0	0	0	0	0	0	0	0	0	0	0	0	
100.03		0	0	0	0	0	0	0	0	0	0	0	0	
100.04		0	0	0	0	0	0	0	0	0	0	0	0	
100.05		0	0	0	0	0	0	0	0	0	0	0	0	
100.06		0	0	0	0	0	0	0	0	0	0	0	0	
100.07		0	0	0	0	0	0	0	0	0	0	0	0	
100.08		0	0	0	0	0	0	0	0	0	0	0	0	
100.09		0	0	0	0	0	0	0	0	0	0	0	0	
100.10		0	0	0	0	0	0	0	0	0	0	0	0	
<b>TOTAL</b>											<b>689,755</b>	<b>1,638,674</b>	<b>0</b>	<b>227,564</b>



STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.3

Provider Name:  
SAN GABRIEL VALLEY MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2008

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	POST STEP-DOWN ADJUSTMENT	TOTAL COST
<b>ANCILLARY COST CENTERS</b>											
37.00 Operating Room	0	0	0	0	0	0	0	0	3,316,488	0	3,316,488
39.00 Delivery Room and Labor Room	0	0	0	0	0	0	0	0	2,666,866	0	2,666,866
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	1,602,371	0	1,602,371
43.00 Radioisotope	0	0	0	0	0	0	0	0	199,831	0	199,831
43.01 Ultrasonography	0	0	0	0	0	0	0	0	310,649	0	310,649
43.02 CT Scan	0	0	0	0	0	0	0	0	320,224	0	320,224
44.00 Laboratory	0	0	0	0	0	0	0	0	2,512,188	0	2,512,188
44.01 Pathology Laboratory	0	0	0	0	0	0	0	0	298,282	0	298,282
47.00 Blood Storing, Processing and Transfusi	0	0	0	0	0	0	0	0	237,755	0	237,755
49.00 Respiratory Therapy	0	0	0	0	0	0	0	0	2,235,174	0	2,235,174
49.01 Pulmonary Function	0	0	0	0	0	0	0	0	0	0	0
50.00 Physical Therapy	0	0	0	0	0	0	0	0	786,993	0	786,993
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0
52.00 Speech Pathology	0	0	0	0	0	0	0	0	0	0	0
53.00 Electrocardiology	0	0	0	0	0	0	0	0	289,466	0	289,466
54.00 Electroencephalography	0	0	0	0	0	0	0	0	37,549	0	37,549
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	5,255,455	0	5,255,455
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	4,390,149	0	4,390,149
56.01 Renal Dialysis	0	0	0	0	0	0	0	0	541,048	0	541,048
58.01 Cardiac Catheterization Laboratory	0	0	0	0	0	0	0	0	393,035	0	393,035
58.02	0	0	0	0	0	0	0	0	0	0	0
58.03	0	0	0	0	0	0	0	0	0	0	0
58.04	0	0	0	0	0	0	0	0	0	0	0
58.05	0	0	0	0	0	0	0	0	0	0	0
59.00	0	0	0	0	0	0	0	0	0	0	0
59.01	0	0	0	0	0	0	0	0	0	0	0
59.02	0	0	0	0	0	0	0	0	0	0	0
59.03	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
60.01	0	0	0	0	0	0	0	0	0	0	0
61.00 Emergency	0	0	0	0	0	0	0	0	2,803,784	0	2,803,784
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0
63.50 RHC	0	0	0	0	0	0	0	0	0	0	0
63.60 FQHC	0	0	0	0	0	0	0	0	0	0	0
83.00	0	0	0	0	0	0	0	0	0	0	0
84.00	0	0	0	0	0	0	0	0	0	0	0
85.00	0	0	0	0	0	0	0	0	0	0	0
86.00	0	0	0	0	0	0	0	0	0	0	0
<b>NONREIMBURSABLE COST CENTER:</b>											
96.00 Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	126,532	0	126,532
96.01 Patient Phones	0	0	0	0	0	0	0	0	46,319	0	46,319
96.04 Foundation/Marketing/Che	0	0	0	0	0	0	0	0	674,415	0	674,415
100.00 Doctors Meals	0	0	0	0	0	0	0	0	0	0	0
100.01	0	0	0	0	0	0	0	0	0	0	0
100.02	0	0	0	0	0	0	0	0	0	0	0
100.03	0	0	0	0	0	0	0	0	0	0	0
100.04	0	0	0	0	0	0	0	0	0	0	0
100.05	0	0	0	0	0	0	0	0	0	0	0
100.06	0	0	0	0	0	0	0	0	0	0	0
100.07	0	0	0	0	0	0	0	0	0	0	0
100.08	0	0	0	0	0	0	0	0	0	0	0
100.09	0	0	0	0	0	0	0	0	0	0	0
100.10	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>19,03</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>55,910,720</b>	<b>0</b>	<b>55,910,720</b>









STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:  
**SAN GABRIEL VALLEY MEDICAL CENTER**

Fiscal Period Ended:  
**JUNE 30, 2008**

	EMP BENE (GROSS SALARIES) 5.00 (Adj 17)	STAT (Adj)	6.01 (Adj)	6.02 (Adj)	6.03 (Adj)	6.04 (Adj)	6.05 (Adj)	6.06 (Adj)	6.07 (Adj)	6.08 (Adj)	ADM & GEN (ACCUM COST)	MAINT & REPAIRS (SQ FT) 7.00 (Adj 16)
<b>ANCILLARY COST CENTERS</b>												
37.00	1,332,148										2,110,859	17,235
39.00	1,400,586										1,926,878	6,633
41.00	514,209										1,142,239	8,139
43.00	68,812										127,810	625
43.01	152,415										247,755	270
43.02	118,152										245,119	580
44.00	961,360										1,940,657	3,760
44.01	86,233										216,544	977
47.00	1,214,713										1,772,900	160
49.00											2,504	759
49.01											0	
50.00											577,726	3,746
51.00											0	
52.00											0	
53.00	84,296										226,087	389
54.00											29,468	90
55.00											4,322,955	
56.00											2,298,397	
56.01	44,410										451,183	
58.01	117,182										290,696	1,511
58.02											0	
58.03											0	
58.04											0	
58.05											0	
59.00											0	
59.01											0	
59.02											0	
59.03											0	
60.00											0	
60.01											0	
61.00	1,175,092										2,076,989	6,979
62.00											0	
63.50											0	
63.60											0	
83.00											0	
84.00											0	
85.00											0	
86.00											0	
<b>NONREIMBURSABLE COST CENTERS</b>												
96.00	16,693										76,449	1,324
96.01											38,850	
96.04	171,520										547,092	319
100.00											0	
100.01											0	
100.02											0	
100.03											0	
100.04											0	
100.05											0	
100.06											0	
100.07											0	
100.08											0	
100.09											0	
100.10											0	
TOTAL	23,874,139	0	0	0	0	0	0	0	0	0	46,894,722	185,801
COST TO BE ALLOCATED	3,643,442	0	0	0	0	0	0	0	0	0	9,015,998	1,020,278
UNIT COST MULTIPLIER - SCH 8	0.152610	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.192260	5.491240



STATE OF CALIFORNIA

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

SCHEDULE 9.2

Provider Name:  
SAN GABRIEL VALLEY MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2008

	OPER PLANT (SQ FT) (Adj 16)	LAUNDRY & LINEN PATIENT DAYS (Adj 18)	HOUSE-KEEPING (SQ FT) (Adj 16)	DIETARY (MEALS SERVED) (Adj 19)	CAFETERIA (FTE'S SERVED) (Adj 20)	MAINT OF PERSONNEL (# HOUSED) (Adj)	NURSING ADMIN (HRS OF SER) (Adj 21)	CENT SERV & SUPPLY (CST REQ) (Adj 22)	PHARMACY (COSTS REQUIS) (Adj 23)	MED REC (TIME SPENT) (Adj)	SOC SERV (GROSS REVENUE) (Adj 24)	STAT (Adj)
<b>ANCILLARY COST CENTERS</b>												
37.00	17,235		17,235		1,837		686	570,062	8,456		53,008,226	
39.00	6,633		6,633		1,748		1,078	94,489	1,874		16,497,724	
41.00	8,139		8,139		770		5	11,268	561		6,999,721	
43.00	625		625		58			85,415			1,336,304	
43.01	270		270		187			657			3,709,928	
43.02	580		580		177			508			10,131,026	
44.00	3,760		3,760		1,465		264	11,360	8,929		32,260,368	
44.01	977		977		215		69	1,431			2,387,041	
47.00	160		160					680,498			2,172,430	
49.00	759		759		1,717			128,286	143		14,154,904	
49.01												
50.00	3,746		3,746					353			2,362,054	
51.00												
52.00												
53.00	389		389		178		2	768			5,745,981	
54.00	90		90					268,464			131,312	
55.00											13,955,176	
56.00											39,711,811	
56.01					38				2,268,601		1,948,016	
58.01	1,511		1,511		62		56	772	740		295,003	
58.02												
58.03												
58.04												
58.05												
59.00												
59.01												
59.02												
59.03												
60.00												
60.01												
61.00	6,979		6,979		1,469		881	25,818	356		16,608,270	
62.00												
63.50												
63.60												
83.00												
84.00												
85.00												
86.00												
<b>NONREIMBURSABLE COST CENTERS</b>												
96.00	1,324		1,324		50							
96.01												
96.04	319		319		167		96	25				
100.00												
100.01												
100.02												
100.03												
100.04												
100.05												
100.06												
100.07												
100.08												
100.09												
100.10												
TOTAL	145,406	31,998	144,057	71,859	28,447	0	15,185	2,050,207	2,296,984	0	287,473,477	0
COST TO BE ALLOCATED	2,470,103	789,534	461,423	907,424	786,247	0	1,474,533	689,755	1,638,674	0	227,564	0
UNIT COST MULTIPLIER - SCH 8	16.987625	24.674489	3.203058	12.627837	27.639015	0.000000	97.104578	0.336432	0.713402	0.000000	0.000792	0.000000

Provider Name:  
**SAN GABRIEL VALLEY MEDICAL CENTER**

Fiscal Period Ended:  
 JUNE 30, 2008

**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

Employee Benefits

- 5.00
- 6.01
- 6.02
- 6.03
- 6.04
- 6.05
- 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 Nonphysician Anesthetists
- 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
- 0.00

- 26.01 Neonatal Intensive Care Unit
- 29.00 Surgical Intensive Care
- 30.00 Subprovider I
- 31.00 Subprovider II
- 32.00

- 33.00 Nursery
- 34.00 Skilled Nursing Facility

- 35.00 Adult Subacute Care Unit
- 36.00
- 36.01
- 36.02

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 (Adj)	19.03 (Adj)	20.00 (Adj)	21.00 (Adj)	22.00 (Adj)	23.00 (Adj)	24.00 (Adj)





## TRIAL BALANCE OF EXPENSES

Provider Name:  
SAN GABRIEL VALLEY MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2008

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	<b>GENERAL SERVICE COST CENTERS</b>			
1.00	Old Cap Rel Costs-Bldg & Fixtures	\$ 0	\$ 0	\$ 0
2.00	Old Cap Rel Costs-Movable Equipment	0	0	0
3.00	New Cap Rel Costs-Bldg & Fixtures	4,522,001	(2,913,541)	1,608,460
4.00	New Cap Rel Costs-Movable Equipment	1,747,061	60,567	1,807,628
4.01		0	0	0
4.02		0	0	0
4.03		0	0	0
4.04		0	0	0
4.05		0	0	0
4.06		0	0	0
4.07		0	0	0
4.08		0	0	0
5.00	Employee Benefits	3,610,720	0	3,610,720
6.01		0	0	0
6.02		0	0	0
6.03		0	0	0
6.04		0	0	0
6.05		0	0	0
6.06		0	0	0
6.07		0	0	0
6.08		0	0	0
6.00	Administrative and General	10,124,889	(1,901,350)	8,223,539
7.00	Maintenance and Repairs	819,661	0	819,661
8.00	Operation of Plant	1,261,880	(8,290)	1,253,590
9.00	Laundry and Linen Service	635,442	0	635,442
10.00	Housekeeping	367,245	0	367,245
11.00	Dietary	573,358	0	573,358
12.00	Cafeteria	617,665	0	617,665
13.00	Maintenance of Personnel	0	0	0
14.00	Nursing Administration	1,012,724	0	1,012,724
15.00	Central Services & Supply	391,261	7,600	398,861
16.00	Pharmacy	1,287,626	(180,278)	1,107,348
17.00	Medical Records and Library	0	0	0
18.00	Social Service	164,176	0	164,176
19.00		0	0	0
19.02		0	0	0
19.03		0	0	0
20.00	Nonphysician Anesthetists	0	0	0
21.00	Nursing School	0	0	0
22.00	Intern & Res Service-Salary & Fringes	0	0	0
23.00	Intern & Res Other Program	0	0	0
24.00	Paramedical Ed Program	0	0	0
	<b>INPATIENT ROUTINE COST CENTERS</b>			
25.00	Adults & Pediatrics (Gen Routine)	7,467,363	1,064,930	8,532,293
26.00	Intensive Care Unit	2,877,554	(38,214)	2,839,340
		0	0	0
26.01	Neonatal Intensive Care Unit	1,088,866	(47,919)	1,040,947
29.00	Surgical Intensive Care	0	0	0
30.00	Subprovider I	0	0	0
31.00	Subprovider II	0	0	0
32.00		0	0	0
33.00	Nursery	1,802,606	(1,195,942)	606,664
34.00	Skilled Nursing Facility	2,103,886	(1,251,771)	852,115
35.00		0	0	0
36.00	Adult Subacute Care Unit	0	1,145,088	1,145,088
36.01		0	0	0
36.02		0	0	0

## TRIAL BALANCE OF EXPENSES

Provider Name:  
SAN GABRIEL VALLEY MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2008

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	<b>ANCILLARY COST CENTERS</b>			
37.00	Operating Room	\$ 3,056,531	\$ (1,418,683)	\$ 1,637,848
39.00	Delivery Room and Labor Room	1,743,412	(134,078)	1,609,334
41.00	Radiology - Diagnostic	963,765	(27,367)	936,398
43.00	Radioisotope	190,197	(82,669)	107,528
43.01	Ultrasonography	213,570	6,700	220,270
43.02	CT Scan	237,097	(19,086)	218,011
44.00	Laboratory	1,751,541	(16,438)	1,735,103
44.01	Phatology Laboratory	194,418	(6,323)	188,095
47.00	Blood Storing, Processing and Transfusion	680,498	(680,498)	0
49.00	Respiratory Therapy	1,725,838	(150,193)	1,575,645
49.01	Pulmonary Function	0	0	0
50.00	Physical Therapy	519,105	0	519,105
51.00	Occupational Therapy	0	0	0
52.00	Speech Pathology	0	0	0
53.00	Electrocardiology	207,135	0	207,135
54.00	Electroencephalography	28,060	0	28,060
55.00	Medical Supplies Charged to Patients	1,270,213	3,052,742	4,322,955
56.00	Drugs Charged to Patients	2,203,278	95,119	2,298,397
56.01	Renal Dialysis	445,146	(740)	444,406
58.01	Cardiac Catheterization Laboratory	257,266	(8,099)	249,167
58.02		0	0	0
58.03		0	0	0
58.04		0	0	0
58.05		0	0	0
59.00		0	0	0
59.01		0	0	0
59.02		0	0	0
59.03		0	0	0
60.00	Clinic	0	0	0
60.01		0	0	0
61.00	Emergency	1,886,299	(97,856)	1,788,443
62.00	Observation Beds	0	0	0
63.50	RHC	0	0	0
63.60	FQHC	0	0	0
83.00		0	0	0
84.00		0	0	0
85.00		0	0	0
86.00		0	0	0
	<b>SUBTOTAL</b>	\$ 60,049,353	\$ (4,746,589)	\$ 55,302,764
	<b>NONREIMBURSABLE COST CENTERS</b>			
96.00	Gift, Flower, Coffee Shop & Canteen	0	53,182	53,182
96.01	Patient Phones	38,850	0	38,850
96.04	Foundation/Marketing/Che	515,924	0	515,924
100.00	Doctors Meals	0	0	0
100.01		0	0	0
100.02		0	0	0
100.03		0	0	0
100.04		0	0	0
100.05		0	0	0
100.06		0	0	0
100.07		0	0	0
100.08		0	0	0
100.09		0	0	0
100.10		0	0	0
100.99	<b>SUBTOTAL</b>	\$ 554,774	\$ 53,182	\$ 607,956
101	<b>TOTAL</b>	\$ 60,604,127	\$ (4,693,407)	\$ 55,910,720

(To Schedule 8)



Provider Name:  
SAN GABRIEL VALLEY MEDICAL CENTER

Page 1  
Fiscal Period Ended:  
JUNE 30, 2008

TOTAL ADJ (Page 1 & 2)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9	AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ 12
<b>ANCILLARY COST CENTERS</b>												
37.00 Operating Room	(1,418,683)		(1,435,550)	(8,456)			25,323					
39.00 Delivery Room and Labor Room	(134,078)		(123,204)	(1,874)			(9,000)					
41.00 Radiology - Diagnostic	(27,367)		(28,806)	(561)								
43.00 Radioisotope	(82,669)		(85,220)		2,551							
43.01 Ultrasonography	6,700		(3,574)		10,274							
43.02 CT Scan	(19,086)		(6,261)		(12,825)							
44.00 Laboratory	(16,438)		(7,509)	(8,929)								
44.01 Pathology Laboratory	(6,323)						(6,323)					
47.00 Blood Storing, Processing and Transfusion	(680,498)		(680,498)									
49.00 Respiratory Therapy	(150,193)		(150,050)	(143)								
49.01 Pulmonary Function	0											
50.00 Physical Therapy	0											
51.00 Occupational Therapy	0											
52.00 Speech Pathology	0											
53.00 Electrocardiology	0											
54.00 Electroencephalography	0											
55.00 Medical Supplies Charged to Patients	3,052,742		3,052,742									
56.00 Drugs Charged to Patients	95,119			95,119								
56.01 Renal Dialysis	(740)			(740)								
58.01 Cardiac Catheterization Laboratory	(8,099)		(8,099)									
58.02	0											
58.03	0											
58.04	0											
58.05	0											
59.00	0											
59.01	0											
59.02	0											
59.03	0											
60.00 Clinic	0											
60.01	0											
61.00 Emergency	(97,856)		(87,500)	(356)			(10,000)					
62.00 Observation Beds	0											
63.50 RHC	0											
63.60 FQHC	0											
83.00	0											
84.00	0											
85.00	0											
86.00	0											
<b>NONREIMBURSABLE COST CENTERS</b>												
96.00 Gift, Flower, Coffee Shop & Canteen	53,182					53,182						
96.01 Patient Phones	0											
96.04 Foundation/Marketing/Che	0											
100.00 Doctors Meals	0											
100.01	0											
100.02	0											
100.03	0											
100.04	0											
100.05	0											
100.06	0											
100.07	0											
100.08	0											
100.09	0											
100.10	0											
101.00 TOTAL	(\$4,693,407)	0	0	0	0	0	0	0	37,703	(1,571,018)	(3,800,000)	1,087

(To Sch 10)





Provider Name		Fiscal Period				Provider Number		Adjustments	
SAN GABRIEL VALLEY MEDICAL CENTER		DECEMBER 22, 2007 THROUGH JUNE 30, 2008				HSC 30132G		38	
Report References									
Adj. No.	Audit Report	Work Sheet	Cost Report				As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line	Col.			
<b>RECLASSIFICATIONS OF REPORTED COSTS</b>									
1	10A	A	34.00	7	Skilled Nursing Facility	\$2,103,886	(\$1,207,172)	\$896,714 *	
	10A	Not Reported			Adult Subacute Care Unit	0	1,207,172	1,207,172 *	
To reclassify Subacute expenses to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, 2302.8 and 2304									
2	10A	A	33.00	7	Nursery	\$1,802,606	(\$1,185,243)	\$617,363 *	
	10A	A	25.00	7	Adults and Pediatrics	7,467,363	1,185,243	8,652,606 *	
To reclassify obstetric expenses to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, 2302.8 and 2304									
3	10A	A	6.00	7	Administrative and General	\$10,124,889	(\$7,735)	\$10,117,154 *	
	10A	A	8.00	7	Operation of Plant	1,261,880	(8,290)	1,253,590	
	10A	A	16.00	7	Pharmacy	1,287,626	(114,955)	1,172,671 *	
	10A	A	25.00	7	Adults and Pediatrics	8,652,606	(117,169)	8,535,437 *	
	10A	A	26.00	7	Intensive Care Unit	2,877,554	(36,553)	2,841,001 *	
	10A	A	26.01	7	Neonatal Intensive Care Unit	1,088,866	(47,740)	1,041,126 *	
	10A	A	33.00	7	Nursery	617,363	(10,699)	606,664	
	10A	A	34.00	7	Skilled Nursing Facility	896,714	(50,666)	846,048 *	
	10A	Not Reported			Adult Subacute Care Unit	1,207,172	(52,264)	1,154,908 *	
	10A	A	37.00	7	Operating Room	3,056,531	(1,435,550)	1,620,981 *	
	10A	A	39.00	7	Delivery Room and Labor Room	1,743,412	(123,204)	1,620,208 *	
	10A	A	41.00	7	Radiology - Diagnostic	963,765	(26,806)	936,959 *	
	10A	A	43.00	7	Radioisotope	190,197	(85,220)	104,977 *	
	10A	A	43.01	7	Ultrasonography	213,570	(3,574)	209,996 *	
	10A	A	43.02	7	CT Scan	237,097	(6,261)	230,836 *	
	10A	A	44.00	7	Laboratory	1,751,541	(7,509)	1,744,032 *	
	10A	A	47.00	7	Blood Storing, Processing and Transfusion	680,498	(680,498)	0	
	10A	A	49.00	7	Respiratory Therapy	1,725,838	(150,050)	1,575,788 *	
	10A	A	58.01	7	Cardiac Catheterization Laboratory	257,266	(8,099)	249,167	

-Continued on next page-

\*Balance carried forward from prior/to subsequent adjustments

Provider Name		Fiscal Period			Provider Number		Adjustments	
SAN GABRIEL VALLEY MEDICAL CENTER		DECEMBER 22, 2007 THROUGH JUNE 30, 2008			HSC 30132G		38	
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
<b>RECLASSIFICATIONS OF REPORTED COSTS</b>								
-Continued from previous page-								
3	10A	A		61.00	7	Emergency	\$1,886,299	(\$87,500) * \$1,798,799 *
	10A	A		15.00	7	Central Services and Supply	391,261	7,600 398,861
	10A	A		55.00	7	Medical Supplies Charged to Patients	1,270,213	3,052,742 4,322,955
To adjust the provider's reclassification of chargeable supplies to the Medical Supplies Charged to Patients cost center, to agree with the provider's trial balance report.								
42 CFR 413.20, 413.24, and 413.50								
CMS Pub. 15-1, Sections 2300, 2304 and 2306								
4	10A	A		16.00	7	Pharmacy	\$1,172,671	(\$65,323) \$1,107,348
	10A	A		25.00	7	Adults and Pediatrics	8,535,437	(3,144) 8,532,293
	10A	A		26.00	7	Intensive Care Unit	2,841,001	(1,661) 2,839,340
	10A	A		26.01	7	Neonatal Intensive Care Unit	1,041,126	(179) 1,040,947
	10A	A		34.00	7	Skilled Nursing Facility	846,048	(510) 845,538 *
	10A	Not Reported				Adult Subacute Care Unit	1,154,908	(3,243) 1,151,665 *
	10A	A		37.00	7	Operating Room	1,620,981	(8,456) 1,612,525 *
	10A	A		39.00	7	Delivery Room and Labor Room	1,620,208	(1,874) 1,618,334 *
	10A	A		41.00	7	Radiology - Diagnostic	936,959	(561) 936,398
	10A	A		44.00	7	Laboratory	1,744,032	(8,929) 1,735,103
	10A	A		49.00	7	Respiratory Therapy	1,575,788	(143) 1,575,645
	10A	A		56.01	7	Renal Dialysis	445,146	(740) 444,406
	10A	A		61.00	7	Emergency	1,798,799	(356) 1,798,443 *
	10A	A		56.00	7	Drugs Charged to Patients	2,203,278	95,119 2,298,397
To adjust the provider's reclassification chargeable drugs to the Drugs Charged to Patients cost center, to agree with the provider's trial balance report.								
42 CFR 413.20, 413.24, and 413.50								
CMS Pub. 15-1, Sections 2300, 2304 and 2306								

\*Balance carried forward from prior/to subsequent adjustments



Provider Name		Fiscal Period				Provider Number		Adjustments	
SAN GABRIEL VALLEY MEDICAL CENTER		DECEMBER 22, 2007 THROUGH JUNE 30, 2008				HSC 30132G		38	
Report References									
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted	
			Part	Title	Line				
<b>RECLASSIFICATIONS OF REPORTED COSTS</b>									
5	10A	A	43.02	7	CT Scan	\$230,836	(\$12,825)	\$218,011	
	10A	A	43.00	7	Radioisotope	104,977	2,551	107,528	
	10A	A	43.01	7	Ultrasonography	209,996	10,274	220,270	
* To adjust the provider's reclassification of radiology administration costs based on full time equivalents for proper cost allocation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304									
6	10A	A	6.00	7	Administrative and General	\$10,117,154	(\$53,182)	\$10,063,972	*
	10A	A	96.00	7	Gift, Flower, Coffee Shop and Canteen	0	53,182	53,182	
* To reclassify gift shop expenses to a nonreimbursable cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304, and 2328									
7	10A	A	39.00	7	Delivery Room and Labor Room	\$1,618,334	(\$9,000)	\$1,609,334	*
	10A	A	44.01	7	Pathology Laboratory	194,418	(6,323)	188,095	
	10A	A	61.00	7	Emergency	1,798,443	(10,000)	1,788,443	*
	10A	A	37.00	7	Operating Room	1,612,525	25,323	1,637,848	*
* To reclassify the provider's adjustment of hospital based physicians to the proper cost centers. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2300, 2304, and 2306									
8	10A	Not Reported	34.00	7	Adult Subacute Care Unit	\$1,151,665	(\$6,577)	\$1,145,088	*
	10A	A			Skilled Nursing Facility	845,538	6,577	852,115	*
* To adjust the provider's reclassification of rental equipment costs for proper cost allocation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304									

\*Balance carried forward from prior/to subsequent adjustments

Provider Name		Fiscal Period				Provider Number		Adjustments	
SAN GABRIEL VALLEY MEDICAL CENTER		DECEMBER 22, 2007 THROUGH JUNE 30, 2008				HSC 30132G		38	
Report References									
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted	
			Part	Title	Line				
<b>ADJUSTMENTS TO REPORTED COSTS</b>									
9	10A	A	6.00	7	Administrative and General	\$10,063,972	\$37,703	\$10,101,675	*
					To reverse the provider's abatement of gift shop revenue.				
					42 CFR 413.20, 413.24, and 413.9				
					CMS Pub. 15-1, Sections 2102.3 and 2328D				
10	10A	A	3.00	7	New Capital Related Costs - Building and Fixtures	\$4,522,001	\$156,767	\$4,678,768	*
	10A	A	4.00	7	New Capital Related Costs - Movable Equipment	1,747,061	60,567	1,807,628	
	10A	A	6.00	7	Administrative and General	10,101,675	(1,788,352)	8,313,323	*
					To adjust home office costs to agree with the AHMC Healthcare Inc. Audit Report for fiscal period ending June 30, 2008.				
					42 CFR 413.17 / CMS Pub. 15-1, Sections 2150.2 and 2304				
11	10A	A	3.00	7	New Capital Related Costs - Building and Fixtures	\$4,678,768			
					To eliminate related party building lease expense.				
					42 CFR 413.17, 413.20 and 413.24				
					CMS Pub. 15-1, Sections 1005 and 1011.5				
12					To include property taxes not included in the reported expenses.				
					42 CFR 413.17, 413.20 and 413.24				
					CMS Pub. 15-1, Sections 1011.5, 2300 and 2304				
13					To include building depreciation expense in lieu of related party building lease expense.				
					42 CFR 413.17, 413.20 and 413.24				
					CMS Pub. 15-1, Sections 104, 1011.5, 2300 and 2304				
14					To include building mortgage interest expense in lieu of related party building lease expense.				
					42 CFR 413.17, 413.20 and 413.24				
					CMS Pub. 15-1, Sections 104, 1011.5, 2300 and 2304				
							553,292	\$1,608,460	
							<u>(\$3,070,308)</u>		

\*Balance carried forward from prior/to subsequent adjustments

Provider Name		Fiscal Period		Provider Number		Adjustments		
SAN GABRIEL VALLEY MEDICAL CENTER		DECEMBER 22, 2007 THROUGH JUNE 30, 2008		HSC 30132G		38		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
15	10A	A	6.00	7		\$8,313,323	(\$89,784)	\$8,223,539
<p style="text-align: center;"><b>ADJUSTMENTS TO REPORTED COSTS</b></p> <p>Administrative and General *      \$8,313,323      (\$89,784)      \$8,223,539</p> <p>To eliminate medical office building non allowable property taxes due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304</p>								

\*Balance carried forward from prior/to subsequent adjustments

Provider Name		Fiscal Period				Provider Number		Adjustments	
SAN GABRIEL VALLEY MEDICAL CENTER		DECEMBER 22, 2007 THROUGH JUNE 30, 2008				HSC 30132G		38	
Report References									
Adj. No.	Audit Report	Work Sheet	Cost Report				As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line	Col.			
16	9	B-1	34.00	3,4,7,8,10	Skilled Nursing Facility (Square Feet)	6,904	(2,865)	4,039	
	9	Not Reported			Adult Subacute Care Unit	0	2,868	2,868	
	9	B-1	3.00	4.00	Total - Square Feet	218,291	3	218,294	
	9	B-1	7.00	7	Total - Square Feet	185,798	3	185,801	
	9	B-1	8.00	8	Total - Square Feet	145,403	3	145,406	
	9	B-1	10.00	10	Total - Square Feet	144,054	3	144,057	
<p>To adjust square feet statistics to agree with the provider's square feet statistics work paper and prior year audit report.                      42 CFR 413.24 and 413.50                      CMS Pub. 15-1, Sections 2304 and 2306</p>									
17	9	B-1	6.00	5	Administrative and General (Gross Salaries)	2,211,252	(16,693)	2,194,559	
	9	B-1	25.00	5	Adults and Pediatrics	6,012,459	1,002,315	7,014,774	
	9	B-1	33.00	5	Nursery	1,524,008	(1,002,315)	521,693	
	9	B-1	34.00	5	Skilled Nursing Facility	1,754,953	(1,016,848)	738,105	
	9	Not Reported			Adult Subacute Care Unit	0	1,016,848	1,016,848	
	9	B-1	43.00	5	Radioisotope	66,805	2,007	68,812	
	9	B-1	43.01	5	Ultrasonography	144,331	8,084	152,415	
	9	B-1	43.02	5	CT Scan	128,243	(10,091)	118,152	
	9	B-1	96.00	5	Gift, Flower, Coffee Shop and Canteen	0	16,693	16,693	
<p>To adjust gross salary statistics to reflect reclassification of reported salary expenses.                      42 CFR 413.24 and 413.50                      CMS Pub. 15-1, Sections 2304 and 2306</p>									
18	9	B-1	25.00	9	Adults and Pediatrics (Patient Days)	16,238	3,154	19,392	
	9	B-1	26.00	9	Intensive Care Unit	2,988	(27)	2,961	
	9	B-1	33.00	9	Nursery	3,127	(233)	2,894	
	9	B-1	34.00	9	Skilled Nursing Facility	5,636	(3,216)	2,420	
	9	Not Reported			Adult Subacute Care Unit	0	3,216	3,216	
	9	B-1	9.00	9	Total - Patient Days	29,104	2,894	31,998	
<p>To adjust patient days statistics to agree with the provider's census reports.                      42 CFR 413.24 and 413.50 / CMS Pub. 15-1, Sections 2304 and 2306</p>									

Provider Name		Fiscal Period		Provider Number		Adjustments		
SAN GABRIEL VALLEY MEDICAL CENTER		DECEMBER 22, 2007 THROUGH JUNE 30, 2008		HSC 30132G		38		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
<b>ADJUSTMENTS TO REPORTED STATISTICS</b>								
19	9	B-1	25.00	11	Adults and Pediatrics (Meals Served)	43,842	8,516	52,358
	9	B-1	26.00	11	Intensive Care Unit	5,080	(46)	5,034
	9	B-1	33.00	11	Nursery	4,690	(349)	4,341
	9	B-1	34.00	11	Skilled Nursing Facility	8,454	(4,824)	3,630
	9	Not Reported			Adult Subacute Care Unit	0	4,824	4,824
	9	B-1	11.00	11	Total - Meals Served	63,738	8,121	71,859
To adjust meals served statistics to reflect adjustments to reported patient days.								
42 CFR 413.24 and 413.50								
CMS Pub. 15-1, Sections 2304 and 2306								
20	9	B-1	25.00	12	Adults and Pediatrics (Full Time Equivalents)	7,794	1,142	8,936
	9	B-1	33.00	12	Nursery	1,774	(1,145)	629
	9	B-1	34.00	12	Skilled Nursing Facility	2,881	(1,774)	1,107
	9	Not Reported			Adult Subacute Care Unit	0	1,775	1,775
	9	B-1	12.00	12	Total - Full Time Equivalents	28,449	(2)	28,447
To adjust full time equivalent statistics for proper cost determination.								
42 CFR 413.24 and 413.50								
CMS Pub. 15-1, Sections 2304 and 2306								
21	9	B-1	25.00	14	Adults and Pediatrics (Hours of Service)	6,106	923	7,029
	9	B-1	33.00	14	Nursery	1,442	(923)	519
	9	B-1	34.00	14	Skilled Nursing Facility	2,469	(1,504)	965
	9	Not Reported			Adult Subacute Care Unit	0	1,504	1,504
To reclassify hours of service statistics to the proper cost centers for proper cost determination.								
42 CFR 413.24 and 413.50								
CMS Pub. 15-1, Sections 2304 and 2306								

Provider Name		Fiscal Period		Provider Number		Adjustments		
SAN GABRIEL VALLEY MEDICAL CENTER		DECEMBER 22, 2007 THROUGH JUNE 30, 2008		HSC 30132G		38		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
<b>ADJUSTMENTS TO REPORTED STATISTICS</b>								
22	9	B-1	25.00	15	Adults and Pediatrics (Costed Requisitions)	58,260	24,564	82,824
	9	B-1	33.00	15	Nursery	37,354	(24,564)	12,790
	9	B-1	34.00	15	Skilled Nursing Facility	26,578	(11,284)	15,294
	9	Not Reported			Adult Subacute Care Unit	0	11,284	11,284
	9	B-1	55.00	15	Medical Supplies Charged to Patients	1,270,214	(1,001,750)	268,464
	9	B-1	15.00	15	Total - Costed Requisitions	3,051,957	(1,001,750)	2,050,207
To adjust central services costed requisition statistics to agree with the trial balance report. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306								
23	9	B-1	25.00	16	Adults and Pediatrics (Costed Requisitions)	1,633	748	2,381
	9	B-1	26.00	16	Intensive Care Unit	1,348	313	1,661
	9	B-1	26.01	16	Neonatal Intensive Care Unit	1	178	179
	9	B-1	33.00	16	Nursery	4	(1)	3
	9	B-1	34.00	16	Skilled Nursing Facility	2,786	(2,276)	510
	9	Not Reported			Adult Subacute Care Unit	0	2,590	2,590
	9	B-1	37.00	16	Operating Room	30	8,426	8,456
	9	B-1	39.00	16	Delivery Room and Labor Room	0	1,874	1,874
	9	B-1	41.00	16	Radiology - Diagnostic	546	15	561
	9	B-1	44.00	16	Laboratory	8,903	26	8,929
	9	B-1	49.00	16	Respiratory Therapy	0	143	143
	9	B-1	56.00	16	Drugs Charged to Patients	2,203,278	65,323	2,268,601
	9	B-1	56.01	16	Renal Dialysis	0	740	740
	9	B-1	61.00	16	Emergency	2	354	356
	9	B-1	16.00	16	Total - Costed Requisitions	2,218,531	78,453	2,296,984
To adjust pharmacy costed requisition statistics to agree with the trial balance report. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306								

Provider Name		Fiscal Period		Provider Number		Adjustments		
SAN GABRIEL VALLEY MEDICAL CENTER		DECEMBER 22, 2007 THROUGH JUNE 30, 2008		HSC 30132G		38		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
24	9	B-1		25.00	18	34,947,857	2,377,741	37,325,598
	9	B-1		33.00	18	3,614,433	(2,377,741)	1,236,692
	9	B-1		34.00	18	4,643,792	(2,621,823)	2,021,969
	9	Not Reported				0	2,621,823	2,621,823
<p style="text-align: center;"><b>ADJUSTMENTS TO REPORTED STATISTICS</b></p> <p>Adults and Pediatrics (Gross Revenue)</p> <p>Nursery</p> <p>Skilled Nursing Facility</p> <p>Adult Subacute Care Unit</p> <p>To reclassify gross revenue statistics to the proper cost centers for proper cost determination.</p> <p>42 CFR 413.24 and 413.50</p> <p>CMS Pub. 15-1, Sections 2304 and 2306</p>								

Provider Name		Fiscal Period		Provider Number		Adjustments			
SAN GABRIEL VALLEY MEDICAL CENTER		DECEMBER 22, 2007 THROUGH JUNE 30, 2008		HSC 30132G		38			
Adj. No.	Audit Report	Report References			Explanation of Audit Adjustments				
		Work Sheet	Part	Title	Line	Col.	As Reported	Increase (Decrease)	As Adjusted
25	Contract 4	D-1	I	XIX	1.00	1	16,238	3,154	19,392
	Contract 4	D-1	I	XIX	4.00	1	16,238	3,154	19,392
	Contract 4A	D-1	II	XIX	42.00	2	3,127	(233)	2,894
	Contract 4A	D-1	II	XIX	43.00	2	2,988	(27)	2,961
	DPNF 1	D-1	I	XIX	1.00	5	5,636	(3,216)	2,420
	Adult Subacute 1	Not Reported					0	3,216	3,216
<p style="text-align: center;"><b>ADJUSTMENT TO REPORTED PATIENT DAYS</b></p> <p>Adults and Pediatrics (Inpatient Days) - Total 19,392</p> <p>Adults and Pediatrics (Semi-Private Days) - Total 19,392</p> <p>Nursery - Total 2,894</p> <p>Intensive Care Unit - Total 2,961</p> <p>Skilled Nursing Facility - Total 2,420</p> <p>Adult Subacute Care Unit - Total 3,216</p> <p>To adjust total patient days to agree with the provider's patient census reports. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304</p>									



Provider Name		Fiscal Period		Provider Number		Adjustments		
SAN GABRIEL VALLEY MEDICAL CENTER		DECEMBER 22, 2007 THROUGH JUNE 30, 2008		HSC 30132G		38		
Report References		Explanation of Audit Adjustments						
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
<b>ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - CONTRACT</b>								
26	Contract 4	D-1	I	XIX	9.00	1		
	Contract 4A	D-1	II	XIX	42.00	4		2,717
	Contract 4A	D-1	II	XIX	43.00	4		519
	Contract 4A	D-1	II	XIX	43.01	4		535
								269
27	Contract 6	D-4		XIX	37.00	2		
	Contract 6	D-4		XIX	39.00	2		\$1,218,506
	Contract 6	D-4		XIX	41.00	2		2,699,790
	Contract 6	D-4		XIX	43.00	2		529,297
	Contract 6	D-4		XIX	43.01	2		160,610
	Contract 6	D-4		XIX	43.02	2		462,317
	Contract 6	D-4		XIX	44.00	2		565,162
	Contract 6	D-4		XIX	44.01	2		3,637,615
	Contract 6	D-4		XIX	47.00	2		91,732
	Contract 6	D-4		XIX	49.00	2		256,220
	Contract 6	D-4		XIX	50.00	2		2,047,062
	Contract 6	D-4		XIX	53.00	2		210,771
	Contract 6	D-4		XIX	54.00	2		747,096
	Contract 6	D-4		XIX	55.00	2		22,003
	Contract 6	D-4		XIX	56.00	2		936,069
	Contract 6	D-4		XIX	56.01	2		9,094,234
	Contract 6	D-4		XIX	58.01	2		374,808
	Contract 6	D-4		XIX	61.00	2		41,088
	Contract 6	D-4		XIX	101.00	2		751,396
								23,845,776
28	Contract 2	E-3	III	XIX	10.00	1		\$10,709,278
	Contract 2	E-3	III	XIX	11.00	1		23,845,776
								(\$316,989)
								(2,911,732)
								20,934,044

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Provider Name		Fiscal Period		Provider Number		Adjustments		
SAN GABRIEL VALLEY MEDICAL CENTER		DECEMBER 22, 2007 THROUGH JUNE 30, 2008		HSC 30132G		38		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
-Continued from previous page-								
29	Contract 3	E-3	III	XIX	33.00	1	Medi-Cal Deductibles	\$4,506
	Contract 3	E-3	III	XIX	36.00	1	Medi-Cal Coinsurance	146,313
<p style="text-align: center;"><b>ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - CONTRACT</b></p> <p>To adjust Medi-Cal Settlement Data to agree with the following            EDS Paid Claims Summary:            Report Date: January 28, 2010            Payment Period: December 22, 2007 through December 31, 2010            Service Period: December 22, 2007 through June 30, 2008            42 CFR 413.20, 413.50, 413.53, 413.60 and 413.64            CMS Pub. 15-1, Sections 2304 and 2408</p>								

Provider Name		Fiscal Period		Provider Number		Adjustments	
SAN GABRIEL VALLEY MEDICAL CENTER		DECEMBER 22, 2007 THROUGH JUNE 30, 2008		HSC 30132G		38	
Report References		Explanation of Audit Adjustments					
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.	
		Cost Report					
		As Reported		Increase (Decrease)			As Adjusted
30	DPNF 1	D-1	I	XIX	9.00	5	155
				Medi-Cal Days - Skilled Nursing Facility			
				To adjust Medi-Cal Settlement Data to agree with the following			
				EDS Paid Claims Summary Reports:			
				Report Date: February 18, 2010			
				Payment Period: December 22, 2007 through January 31, 2010			
				Service Period: December 22, 2007 through June 30, 2008			
				42 CFR 413.20, 413.50, 413.53, 413.60 and 413.64			
				CMS Pub. 15-1, Sections 2304 and 2408			
31	DPNF 4	D-4		XIX	49.00	2	\$3,970,876
	DPNF 4	D-4		XIX	55.00	2	72,102
	DPNF 4	D-4		XIX	56.00	2	336,620
	DPNF 4	D-4		XIX	101.00	2	5,480,362
				Total Ancillary Charges - Respiratory Therapy (\$3,717,118) \$253,758			
				Total Ancillary Charges - Medical Supplies Charged to Patients 92,213 164,315			
				Total Ancillary Charges - Drugs Charged to Patients 1,508,532 1,845,152			
				Total Ancillary Charges - Total (2,116,373) 3,363,989 *			
				To adjust total Skilled Nursing Facility ancillary charges to agree with the provider's trial balance report.			
				CCR, Title 22, Section 51511(c)			
				CMS Pub. 15-1, Section 2304			
32	DPNF 4	D-4		XIX	37.00	2	\$133,361
	DPNF 4	D-4		XIX	41.00	2	42,614
	DPNF 4	D-4		XIX	43.00	2	1,940
	DPNF 4	D-4		XIX	43.01	2	27,483
	DPNF 4	D-4		XIX	43.02	2	23,621
	DPNF 4	D-4		XIX	44.00	2	598,997
	DPNF 4	D-4		XIX	44.01	2	2,514
	DPNF 4	D-4		XIX	47.00	2	35,594
	DPNF 4	D-4		XIX	50.00	2	48,805
	DPNF 4	D-4		XIX	53.00	2	4,955
	DPNF 4	D-4		XIX	56.01	2	180,880
	DPNF 4	D-4		XIX	101.00	2	3,363,989
				Total Ancillary Charges - Operating Room (\$133,361) \$0			
				Total Ancillary Charges - Radiology - Diagnostic (42,614) 0			
				Total Ancillary Charges - Radioisotope (1,940) 0			
				Total Ancillary Charges - Ultrasonography (27,483) 0			
				Total Ancillary Charges - CT Scan (23,621) 0			
				Total Ancillary Charges - Laboratory (598,997) 0			
				Total Ancillary Charges - Pathology Laboratory (2,514) 0			
				Total Ancillary Charges - Blood Storing, Processing and Transfusion (35,594) 0			
				Total Ancillary Charges - Physical Therapy (48,805) 0			
				Total Ancillary Charges - Electrocardiology (4,955) 0			
				Total Ancillary Charges - Renal Dialysis (180,880) 0			
				Total Ancillary Charges - Total * (1,100,764) 2,263,225			
				To eliminate Distinct Part Nursing Facility ancillary charges not included in the per diem rate.			
				CCR, Title 22, Section 51511(c)			
				CMS Pub. 15-1, Section 2304			

\*Balance carried forward from prior/to subsequent adjustments

Provider Name		Fiscal Period			Provider Number		Adjustments				
SAN GABRIEL VALLEY MEDICAL CENTER		DECEMBER 22, 2007 THROUGH JUNE 30, 2008			HSC 30132G		38				
Report References											
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted			
			Part	Title	Line				Col.		
<b>ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - SUBACUTE</b>											
33	Adult Subacute 1 Adult Subacute 1	Not Reported Not Reported	Medi-Cal Adult Subacute Days - Ventilator Medi-Cal Adult Subacute Days - Total To adjust Medi-Cal Settlement Data to agree with the following EDS Paid Claims Summary Reports: Report Date: February 17, 2010 Payment Period: December 22, 2007 through January 31, 2010 Service Period: December 22, 2007 through June 30, 2008 42 CFR 413.20, 413.50, 413.53, 413.60 and 413.64 CMS Pub. 15-1, Sections 2304 and 2408						0 0	1,631 3,133	1,631 3,133
34	Adult Subacute 1 Adult Subacute 1	Not Reported Not Reported	Total Adult Subacute Days - Ventilator Total Adult Subacute Days - Nonventilator To reflect total Adult Subacute ventilator and nonventilator days in the audit report. 42 CFR 413.20 / CMS Pub. 15-1, Section 2304						0 0	1,674 1,542	1,674 1,542
35	Adult Subacute 4 Adult Subacute 4 Adult Subacute 4 Adult Subacute 4 Adult Subacute 4 Adult Subacute 4 Adult Subacute 4	Not Reported Not Reported Not Reported Not Reported Not Reported Not Reported Not Reported	Total Ancillary Charges - Radiology - Diagnostic Total Ancillary Charges - Laboratory Total Ancillary Charges - Respiratory Therapy Total Ancillary Charges - Physical Therapy Total Ancillary Charges - Medical Supplies Charged to Patients Total Ancillary Charges - Drugs Charged to Patients Total Ancillary Charges - Total To include Adult Subacute total ancillary charges included in the rate for proper determination of Subacute costs. 42 CFR 413.24 / CMS Pub. 15-1, Section 2304 CCR, Title 22, Sections 5111 and 51511.5						\$0 0 0 0 0 0 0	\$40,712 616,423 4,489,915 49,201 618,688 390,922 6,205,861	\$40,712 616,423 4,489,915 49,201 618,688 390,922 6,205,861

Provider Name		Fiscal Period		Provider Number		Adjustments				
SAN GABRIEL VALLEY MEDICAL CENTER		DECEMBER 22, 2007 THROUGH JUNE 30, 2008		HSC 30132G		38				
Report References		Explanation of Audit Adjustments								
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.	As Reported	Increase (Decrease)	As Adjusted	
										Cost Report
36	DPNF 1	S-3	I	15.00	1		41	(18)	23	
Total Available Skilled Nursing Facility Beds To adjust the number of total available Distinct Part beds in the audit report. 42 CFR 413.24 / CMS Pub. 15-1, Section 2304										
37	Adult Subacute 1	Not Reported					0	18	18	
Contracted Number of Adult Subacute Beds To reflect the number of contracted Adult Subacute beds in the audit report. 42 CFR 413.24 / CMS Pub. 15-1, Section 2304										
38	Adult Subacute 1	Not Reported					\$0	\$-40,206	\$-40,206	
Adult Subacute Ventilator Equipment Costs To reflect the Subacute ventilator equipment cost in the audit report. 42 CFR 413.24 / CMS Pub. 15-1, Section 2304										