

**REPORT
ON THE
COST REPORT REVIEW**

**RIVERSIDE COUNTY REGIONAL MEDICAL CENTER
MORENO VALLEY, CALIFORNIA
PROVIDER NUMBER: HSC 30292W
NATIONAL PROVIDER IDENTIFIER: 1821159195**

**FISCAL PERIOD ENDED
JUNE 30, 2008**

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

**Section Chief: Margaret A. Varho
Audit Supervisor: Felipe Avila
Auditor: Leslie Griffin**



DAVID MAXWELL-JOLLY
Director

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



ARNOLD SCHWARZENEGGER
Governor

Date: October 12, 2010

Kathleen A. Karhu
Budget & Reimbursement Manager
Riverside County Regional Medical Center
26520 Cactus Avenue
Moreno Valley, CA 92555

PROVIDER: RIVERSIDE COUNTY REGIONAL MEDICAL CENTER
PROVIDER NO. HSC 30292W
FISCAL PERIOD ENDED 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 audited combined settlement for the fiscal period due the State in the amount of \$100,276, and the audited costs presented in the Summary of Findings represent a proper determination in accordance with the reimbursement principles of applicable programs.

This audit report includes the:

1. Summary of Findings
2. Computation of Medi-Cal Reimbursement Settlement (DESIG PUB HOSP Schedules)
3. Computation of Medi-Cal Cost (DESIG PUB HOSP Schedules)
4. 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 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.

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The audited cost data will be incorporated into the Workbook for purposes of determining final settlement in accordance with the Special Terms and Conditions Funding and Reimbursement Protocol. This final settlement will be determined by the Safety Net Financing Division and transmitted to you under separate cover

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 Hearing 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 95899-7413

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.

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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:
RIVERSIDE COUNTY REGIONAL MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2008

	SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1)		
Provider No.		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
2. Subprovider I (SCHEDULE 1-1)		
Provider No.		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
3. Subprovider II (SCHEDULE 1-2)		
Provider No.		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
4. Designated Public Hospital Cost (SCHEDULE 1)		
Provider No. HSC 30292W		
Reported		\$ 84,953,800
Net Change		\$ (1,840,850)
Audited Cost		\$ 83,112,950
Audited Amount Due Provider (State)	\$ (100,276)	
5. Distinct Part Nursing Facility (DPNF SCH 1)		
Provider No.		
Reported		\$ 0.00
Net Change		\$ 0.00
Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)	\$ 0	
6. Distinct Part Nursing Facility (DPNF SCH 1-1)		
Provider No.		
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 No.		
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)	\$ (100,276)	
9. Total Medi-Cal Cost		\$ 83,112,950

SUMMARY OF FINDINGS

Provider Name:
RIVERSIDE COUNTY REGIONAL MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2008

	SETTLEMENT	COST
10. Subacute (SUBACUTE SCH 1-1) Provider No.		
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 No.		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
12. Rural Health Clinic (RHC 95-210 SCH 1) Provider No.		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
13. Rural Health Clinic (RHC 95-210 SCH 1-1) Provider No.		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
14. County Medical Services Program (CMSP SCH 1) Provider No.		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
15. Transitional Care (TC SCH 1) Provider No.		
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)	\$ (100,276)	

COMPUTATION OF MEDI-CAL CONTRACT COST

Provider Name:
RIVERSIDE COUNTY REGIONAL MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2008

Provider No:
HSC 30292W

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Contract Sch 3)	\$ 84,953,800	\$ 83,112,950
2. Excess Reasonable Cost Over Charges (Contract Sch 2)	\$ 0	\$ 0
3. Medi-Cal Inpatient Hospital Based Physician Services	\$ 0	N/A
4.	\$ 0	\$ 0
5. Subtotal (Sum of Lines 1 through 4)	\$ 84,953,800	\$ 83,112,950
6.	\$ 0	\$ 0
7.	\$ 0	\$ 0
8. TOTAL MEDI-CAL COST (Sum of Lines 5 through 7)	\$ 84,953,800	\$ 83,112,950
	(To Summary of Findings)	
9. INTERIM PAYMENTS (Adj 18, 22, 26)	\$ (31,490,841)	\$ (42,514,606)
10. Medi-Cal Credit Balances (Adj 38)	\$ 0	\$ (74,899)
11. Medi-Cal Overpayments (Adj 37, 39)	\$ 0	\$ (25,377)
12.	\$ 0	\$ 0
13. MEDI-CAL OVERPAYMENT SETTLEMENT Due Provider (State)	\$ 0	\$ (100,276)
	(To Summary of Findings)	

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

Provider Name:
RIVERSIDE COUNTY REGIONAL MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2008

Provider No:
HSC 30292W

	REPORTED	AUDITED
REASONABLE COST OF MEDI-CAL INPATIENT SERVICES		
1. Cost of Covered Services (Contract Sch 3)	\$ <u>85,255,545</u>	\$ <u>83,624,988</u>
CHARGES FOR MEDI-CAL INPATIENT SERVICES		
2. Inpatient Routine Service Charges (Adj 17, 21, 25, 29, 35)	\$ <u>115,074,222</u>	\$ <u>114,399,170</u>
3. Inpatient Ancillary Service Charges (Adj 17, 21, 25, 29, 32, 35)	\$ <u>219,590,407</u>	\$ <u>216,638,928</u>
4. Total Charges - Medi-Cal Inpatient Services	\$ <u>334,664,629</u>	\$ <u>331,038,098</u>
5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ <u>249,409,084</u>	\$ <u>247,413,110</u>
6. Excess of Reasonable Cost Over Customary Charges (Line 1 minus Line 4)	\$ <u>0</u>	\$ <u>0</u>
	(To Contract Sch 1)	

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

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

Provider Name:
RIVERSIDE COUNTY REGIONAL MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2008

Provider No:
HSC 30292W

	REPORTED	AUDITED
1. Medi-Cal Inpatient Ancillary Services (Contract Sch 5)	\$ 38,935,843	\$ 38,211,425
2. Medi-Cal Inpatient Routine Services (Contract Sch 4)	\$ 46,319,702	\$ 45,413,563
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)	\$ 85,255,545	\$ 83,624,988
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Contract Sch 7)	(See \$ Contract Sch 1)	\$ 0
8. SUBTOTAL	\$ 85,255,545	\$ 83,624,988 (To Contract Sch 2)
9. Coinsurance (Adj 18, 22)	\$ (301,745)	\$ (155,741)
10. Patient and Third Party Liability (Adj 18, 22, 30)	\$ 0	\$ (356,297)
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ 84,953,800	\$ 83,112,950 (To Contract Sch 1)

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

Provider Name:
RIVERSIDE COUNTY REGIONAL MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2008

Provider No:
HSC 30292W

GENERAL SERVICE UNIT NET OF SWING-BEDS COSTS

INPATIENT DAYS

	REPORTED	AUDITED
1. Total Inpatient Days (include private & swing-bed) (Adj)	88,749	88,749
2. Inpatient Days (include private, exclude swing-bed)	88,749	88,749
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj)	88,749	88,749
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 15, 19, 23, 27)	25,961	25,253

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)	\$ 92,993,099	\$ 93,003,707
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)	\$ 92,993,099	\$ 93,003,707

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)(Adj)	\$ 211,000,443	\$ 211,000,443
29. Private Room Charges (excluding swing-bed charges)(Adj)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)(Adj)	\$ 211,000,443	\$ 211,000,443
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 0.440725	\$ 0.440775
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)	\$ 2,377.50	\$ 2,377.50
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)	\$ 92,993,099	\$ 93,003,707

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 1,047.82	\$ 1,047.94
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 27,202,455	\$ 26,463,629
40. Cost Applicable to Medi-Cal (Contract Sch 4A)	\$ 19,117,247	\$ 18,949,934
41. Cost Applicable to Medi-Cal (Contract Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39, 40 & 41)	\$ 46,319,702	\$ 45,413,563

(To Contract Sch 3)

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

Provider Name:
RIVERSIDE COUNTY REGIONAL MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2008

Provider No:
HSC 30292W

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 2,043,982	\$ 2,019,074
2. Total Inpatient Days (Adj)	5,708	5,708
3. Average Per Diem Cost	\$ 358.09	\$ 353.73
4. Medi-Cal Inpatient Days (Adj 15)	4,164	3,908
5. Cost Applicable to Medi-Cal	\$ 1,491,087	\$ 1,382,377
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 25,903,184	\$ 25,408,245
7. Total Inpatient Days (Adj)	12,554	12,554
8. Average Per Diem Cost	\$ 2,063.34	\$ 2,023.92
9. Medi-Cal Inpatient Days (Adj 15, 27)	4,043	3,972
10. Cost Applicable to Medi-Cal	\$ 8,342,084	\$ 8,039,010
CORONARY CARE UNIT		
11. Total Inpatient Routine Cost (Sch 8, Line 27, Col 27)	\$ 0	\$ 0
12. Total Inpatient Days (Adj)	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Adj)	0	0
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0
NEONATAL INTENSIVE CARE UNIT		
16. Total Inpatient Routine Cost (Sch 8, Line 30.01, Col 27)	\$ 10,222,686	\$ 10,345,666
17. Total Inpatient Days (Adj)	7,832	7,832
18. Average Per Diem Cost	\$ 1,305.25	\$ 1,320.95
19. Medi-Cal Inpatient Days (Adj 15, 33)	6,152	6,218
20. Cost Applicable to Medi-Cal	\$ 8,029,898	\$ 8,213,667
SURGICAL INTENSIVE CARE UNIT		
21. Total Inpatient Routine Cost (Sch 8, Line 29, Col 27)	\$ 0	\$ 0
22. Total Inpatient Days (Adj)	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Adj)	0	0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
PEDIATRIC INTENSIVE CARE UNIT		
26. Total Inpatient Routine Cost (Sch 8, Line 30 , Col 27)	\$ 2,911,378	\$ 2,919,271
27. Total Inpatient Days (Adj)	968	968
28. Average Per Diem Cost	\$ 3,007.62	\$ 3,015.78
29. Medi-Cal Inpatient Days (Adj 15)	417	436
30. Cost Applicable to Medi-Cal	\$ 1,254,178	\$ 1,314,880
31. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,30)	\$ 19,117,247	\$ 18,949,934

(To Contract Sch 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
RIVERSIDE COUNTY REGIONAL MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2008

Provider No:
HSC 30292W

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

(To Contract Sch 4)

COMPUTATION OF PROFESSIONAL
COMPONENT OF HOSPITAL BASED
PHYSICIAN'S REMUNERATION

Provider Name:
RIVERSIDE COUNTY REGIONAL MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2008

Provider No:
HSC 30292W

	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
40.00	Anesthesiology	\$ 0	\$ 0	0.000000	\$ 0	\$ 0
41.00	Radiology - Diagnostic	0	0	0.000000		0
43.00	Radioisotope	0	0	0.000000		0
44.00	Laboratory	0	0	0.000000		0
53.00	Electrocardiology	0	0	0.000000		0
54.00	Electroencephalography	0	0	0.000000		0
61.00	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
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		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 Contract Sch 3)

Provider Name:
RIVERSIDE COUNTY REGIONAL MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2008

	TRIAL BALANCE EXPENSES	NET EXP FOR COST ALLOC (From Sch 10)	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
GENERAL SERVICE COST CENTER													
1.00	Old Cap Rel Costs-Bldg & Fixtures	0											
2.00	Old Cap Rel Costs-Movable Equipmer	0											
3.00	New Cap Rel Costs-Bldg & Fixtures	13,642,048											
4.00	New Cap Rel Costs-Movable Equipme	440,971											
4.01		0											
4.02		0											
4.03		0											
4.04		0											
4.05		0											
4.06		0											
4.07		0											
4.08		0											
5.00	Employee Benefits	0											
6.01	Non-Patient Telephones	0											
6.02	Data Processing	0											
6.03	Purchasing/Receiving	0											
6.04	Patient Admitting	0											
6.05	Patient Business Office	0											
6.06		0											
6.07		0											
6.08		0											
6.00	Administrative and General	56,242,859			1,567,683	50,677							
7.00	Maintenance and Repairs	4,746,065			406,254	13,132							
8.00	Operation of Plant	4,674,709			424,573	13,725							
9.00	Laundry and Linen Service	1,408,566			84,316	2,726							
10.00	Housekeeping	8,302,726			404,866	13,088							
11.00	Dietary	5,176,486			189,172	6,115							
12.00	Cafeteria	220,440			278,792	9,012							
13.00	Maintenance of Personnel	0			0	0							
14.00	Nursing Administration	6,201,780			87,924	2,842							
15.00	Central Services & Supply	1,983,942			371,466	12,008							
16.00	Pharmacy	6,266,017			267,413	8,644							
17.00	Medical Records and Library	5,784,307			291,838	9,434							
18.00	Social Service	3,701,966			88,788	2,870							
19.00		0			0	0							
19.02		0			0	0							
19.03		0			0	0							
20.00		0			0	0							
21.01	Intern & Res Services Medicaid	3,803,485			158,825	5,134							
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							
INPATIENT ROUTINE COST CENTERS													
25.00	Adults & Pediatrics (Gen Routine)	55,830,923			2,492,694	80,578							
26.00	Intensive Care Unit	16,261,747			584,231	18,886							
27.00	Coronary Care Unit	0			0	0							
28.00	Burn Intensive Care Unit	0			0	0							
29.00	Surgical Intensive Care Unit	0			0	0							
30.00	Pediatric Intensive Care Unit	1,838,598			124,316	4,019							
30.01	Neonatal Intensive Care Unit	6,959,962			210,544	6,806							
32.00	Nursery	666,283			239,410	7,739							
33.00	Medicare Certified Nursing Facility	0			0	0							
34.00	Distinct Part Nursing Facility	0			0	0							
35.00	Adult Subacute Care Unit	0			0	0							
36.00	Subacute Care Unit I	0			0	0							
36.01	Subacute Care Unit II	0			0	0							
36.02	Transitional Care Unit	0			0	0							

Provider Name:
RIVERSIDE COUNTY REGIONAL MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2008

TRIAL BALANCE EXPENSES	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
ANCILLARY COST CENTERS												
37.00 Operating Room	14,901,587	0	0	944,903	30,545	0	0	0	0	0	0	0
38.00 Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00 Delivery Room and Labor Room	7,541,929	0	0	362,307	11,712	0	0	0	0	0	0	0
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
41.00 Radiology - Diagnostic	6,897,824	0	0	539,143	17,428	0	0	0	0	0	0	0
41.01 Magnetic Resonance Imaging	444,161	0	0	27,879	901	0	0	0	0	0	0	0
41.02 CAT SCAN	1,030,499	0	0	22,174	717	0	0	0	0	0	0	0
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
43.00 Radioisotope	585,856	0	0	16,345	528	0	0	0	0	0	0	0
44.00 Laboratory	7,464,044	0	0	420,779	13,602	0	0	0	0	0	0	0
44.01 Laboratory-Pathological	1,093,922	0	0	16,530	534	0	0	0	0	0	0	0
46.00 Whole Blood & Packed Red Blood Cells	2,230,584	0	0	15,975	516	0	0	0	0	0	0	0
47.00 Blood Storing and Processing	0	0	0	0	0	0	0	0	0	0	0	0
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	6,972,565	0	0	212,980	6,885	0	0	0	0	0	0	0
50.00 Physical Therapy	1,610,249	0	0	101,833	3,292	0	0	0	0	0	0	0
51.00 Occupational Therapy	921,428	0	0	79,474	2,569	0	0	0	0	0	0	0
52.00 Speech Pathology	154,584	0	0	0	0	0	0	0	0	0	0	0
53.00 Electrocardiology	930,445	0	0	25,535	825	0	0	0	0	0	0	0
54.00 Electroencephalography	303,676	0	0	14,741	477	0	0	0	0	0	0	0
55.00 Medical Supplies Charged to Patients	17,310,134	0	0	0	0	0	0	0	0	0	0	0
56.00 Drugs Charged to Patients	14,326,240	0	0	0	0	0	0	0	0	0	0	0
57.00 Renal Dialysis	944,322	0	0	0	0	0	0	0	0	0	0	0
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
59.00 Other Ancillary Service Cost Centers	1,154,072	0	0	4,780	155	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	12,156,541	0	0	1,697,272	54,866	0	0	0	0	0	0	0
60.01 Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0	0
61.00 Emergency	24,408,945	0	0	542,011	17,521	0	0	0	0	0	0	0
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
71.00	0	0	0	0	0	0	0	0	0	0	0	0
82.00	0	0	0	0	0	0	0	0	0	0	0	0
83.00	0	0	0	0	0	0	0	0	0	0	0	0
84.00	0	0	0	0	0	0	0	0	0	0	0	0
85.00	0	0	0	0	0	0	0	0	0	0	0	0
86.00	0	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTERS												
96.00 Gift, Flower, Coffee Shop & Canteen	241,730	0	0	27,324	863	0	0	0	0	0	0	0
97.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
98.00 Physicians' Private Offices	962	0	0	0	0	0	0	0	0	0	0	0
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
99.01	0	0	0	0	0	0	0	0	0	0	0	0
99.02	0	0	0	0	0	0	0	0	0	0	0	0
99.03	0	0	0	0	0	0	0	0	0	0	0	0
99.04	0	0	0	0	0	0	0	0	0	0	0	0
99.05	0	0	0	0	0	0	0	0	0	0	0	0
100.00 Other Nonreimbursable Cost Centers	772,267	0	0	226,118	7,309	0	0	0	0	0	0	0
100.01	0	0	0	0	0	0	0	0	0	0	0	0
100.02 Dental Clinic	626,502	0	0	70,839	2,290	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
TOTAL	329,178,948	0	0	13,642,048	440,971	0	0	0	0	0	0	0

STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.1

Provider Name:
RIVERSIDE COUNTY REGIONAL MEDICAL CEN

Fiscal Period Ended:
JUNE 30, 2008

	TRIAL BALANCE EXPENSES	ALLOC COST 4.08	EMPLOYEE BENEFITS 5.00	ALLOC COST 6.01	ALLOC COST 6.02	ALLOC COST 6.03	ALLOC COST 6.04	ALLOC COST 6.05	ALLOC COST 6.06	ALLOC COST 6.07	ALLOC COST 6.08	ACCUMULATE COST	ADMINISTRATIVE & GENERAL 6.00
ANCILLARY COST CENTERS													
37.00	Operating Room	0	0	0	0	0	0	0	0	0	0	15,877,035	3,385,936
38.00	Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00	Delivery Room and Labor Room	0	0	0	0	0	0	0	0	0	0	7,915,948	1,688,155
40.00	Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
41.00	Radiology - Diagnostic	0	0	0	0	0	0	0	0	0	0	7,454,395	1,589,724
41.01	Magnetic Resonance Imaging	0	0	0	0	0	0	0	0	0	0	472,941	100,859
41.02	CAT SCAN	0	0	0	0	0	0	0	0	0	0	1,053,390	224,646
42.00	Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
43.00	Radioisotope	0	0	0	0	0	0	0	0	0	0	602,730	128,538
44.00	Laboratory	0	0	0	0	0	0	0	0	0	0	7,898,425	1,684,418
44.01	Laboratory-Pathological	0	0	0	0	0	0	0	0	0	0	1,110,987	236,929
46.00	Whole Blood & Packed Red Blood Cells	0	0	0	0	0	0	0	0	0	0	2,247,075	479,211
47.00	Blood Storing and Processing	0	0	0	0	0	0	0	0	0	0	0	0
48.00	Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00	Respiratory Therapy	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	7,192,430	1,533,858
51.00	Occupational Therapy	0	0	0	0	0	0	0	0	0	0	1,715,374	365,821
52.00	Speech Pathology	0	0	0	0	0	0	0	0	0	0	1,003,471	214,000
53.00	Electrocardiology	0	0	0	0	0	0	0	0	0	0	154,584	32,967
54.00	Electroencephalography	0	0	0	0	0	0	0	0	0	0	956,806	204,048
55.00	Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0	318,894	68,007
56.00	Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	17,310,134	3,691,559
57.00	Renal Dialysis	0	0	0	0	0	0	0	0	0	0	14,326,240	3,055,214
58.00	ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	944,322	201,386
59.00	Other Ancillary Service Cost Centers	0	0	0	0	0	0	0	0	0	0	1,159,007	247,170
59.01		0	0	0	0	0	0	0	0	0	0	0	0
59.02		0	0	0	0	0	0	0	0	0	0	0	0
59.03		0	0	0	0	0	0	0	0	0	0	0	0
60.00	Clinic	0	0	0	0	0	0	0	0	0	0	0	0
60.01	Other Clinic Services	0	0	0	0	0	0	0	0	0	0	13,908,679	2,966,165
61.00	Emergency	0	0	0	0	0	0	0	0	0	0	0	0
62.00	Observation Beds	0	0	0	0	0	0	0	0	0	0	24,968,477	5,324,777
71.00		0	0	0	0	0	0	0	0	0	0	0	0
82.00		0	0	0	0	0	0	0	0	0	0	0	0
83.00		0	0	0	0	0	0	0	0	0	0	0	0
84.00		0	0	0	0	0	0	0	0	0	0	0	0
85.00		0	0	0	0	0	0	0	0	0	0	0	0
86.00		0	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTER:													
96.00	Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	0	0	269,917	57,563
97.00	Research	0	0	0	0	0	0	0	0	0	0	0	0
98.00	Physicians' Private Offices	0	0	0	0	0	0	0	0	0	0	962	205
99.00	Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
99.01		0	0	0	0	0	0	0	0	0	0	0	0
99.02		0	0	0	0	0	0	0	0	0	0	0	0
99.03		0	0	0	0	0	0	0	0	0	0	0	0
99.04		0	0	0	0	0	0	0	0	0	0	0	0
99.05		0	0	0	0	0	0	0	0	0	0	0	0
100.00	Other Nonreimbursable Cost Centers	0	0	0	0	0	0	0	0	0	0	1,005,694	214,474
100.01		0	0	0	0	0	0	0	0	0	0	0	0
100.02	Dental Clinic	0	0	0	0	0	0	0	0	0	0	699,631	149,203
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
TOTAL												329,178,948	57,861,219

STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.2

Provider Name:
RIVERSIDE COUNTY REGIONAL MEDICAL CEN

Fiscal Period Ended:
JUNE 30, 2008

TRIAL BALANCE EXPENSES

ANCILLARY COST CENTERS

	7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	15.00	16.00	17.00	18.00
	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
37.00 Operating Room	507,515	540,496	131,816	969,080	0	73,226	0	637,067	127,941	1,140	862,049	0
38.00 Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00 Delivery Room and Labor Room	194,598	207,244	127,590	371,577	0	37,794	0	333,675	98,771	3,065	99,551	0
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
41.00 Radiology - Diagnostic	289,578	308,396	89,543	552,938	0	42,518	0	0	11,617	53	321,232	0
41.01 Magnetic Resonance Imaging	14,974	15,947	28,593	28,593	0	1,575	0	0	162	0	72,013	0
41.02 CAT SCAN	11,910	12,684	0	22,741	0	5,512	0	0	14,028	1,844	785,477	0
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
43.00 Radioisotope	8,779	9,350	0	16,763	0	2,362	0	0	354	0	13,720	0
44.00 Laboratory	226,004	240,691	0	431,546	0	46,455	0	0	18,793	8,299	751,753	0
44.01 Laboratory-Pathological	8,878	9,455	0	16,953	0	6,299	0	0	26	0	84,011	0
46.00 Whole Blood & Packed Red Blood Cells	8,580	9,138	0	16,384	0	2,362	0	0	39	13,955	12,310	0
47.00 Blood Storing and Processing	0	0	0	0	0	0	0	0	0	0	0	0
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	114,393	121,827	0	218,430	0	46,455	0	0	0	6,398	446,380	0
50.00 Physical Therapy	54,695	58,250	8,839	104,439	0	13,385	0	0	24,621	10	27,703	0
51.00 Occupational Therapy	42,686	45,460	0	81,508	0	3,150	0	0	504	11,640	11,174	0
52.00 Speech Pathology	0	0	0	0	0	787	0	0	0	0	3,619	0
53.00 Electrocardiology	13,715	14,607	15,756	26,189	0	7,874	0	0	3,563	186	142,978	0
54.00 Electroencephalography	7,918	8,432	0	15,119	0	1,575	0	0	60	0	16,624	0
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	2,368,129	8,261,891	531,042	0
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	1,318,027	0
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	19,086	0
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
59.00 Other Ancillary Service Cost Centers	2,567	2,734	0	4,902	0	0	0	0	0	0	2,257	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	911,618	970,861	30,168	1,740,700	0	96,060	0	840,763	67,087	199,699	151,465	0
60.01 Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0	0
61.00 Emergency	291,118	310,037	288,038	555,879	551,647	113,382	0	1,221,540	366,018	27,566	344,684	0
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
71.00	0	0	0	0	0	0	0	0	0	0	0	0
82.00	0	0	0	0	0	0	0	0	0	0	0	0
83.00	0	0	0	0	0	0	0	0	0	0	0	0
84.00	0	0	0	0	0	0	0	0	0	0	0	0
85.00	0	0	0	0	0	0	0	0	0	0	0	0
86.00	0	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTER:												
96.00 Gift, Flower, Coffee Shop & Canteen	14,676	15,630	0	28,023	0	787	0	0	0	0	0	0
97.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
98.00 Physicians' Private Offices	0	0	577	0	0	0	0	0	203	0	0	0
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
99.01	0	0	0	0	0	0	0	0	0	0	0	0
99.02	0	0	0	0	0	0	0	0	0	0	0	0
99.03	0	0	0	0	0	0	0	0	0	0	0	0
99.04	0	0	0	0	0	0	0	0	0	0	0	0
99.05	0	0	0	0	0	0	0	0	0	0	0	0
100.00 Other Nonreimbursable Cost Centers	121,450	129,342	0	231,904	0	3,937	0	11,779	0	0	0	0
100.01	0	0	0	0	0	0	0	0	0	0	0	0
100.02 Dental Clinic	38,048	40,521	0	72,652	0	3,937	0	31,622	157	272	373	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
TOTAL	6,267,035	6,431,447	1,908,078	11,029,497	6,921,184	1,211,773	0	7,847,384	3,688,097	8,584,301	8,073,316	4,816,127

STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.3

Provider Name:
RIVERSIDE COUNTY REGIONAL MEDICAL CEN

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	INT & RES SERVICES MEDICAID 21.01	INT & RES SALARY & FRINGES 22.00	INT & RES PROGRAM 23.00	PARAMED EDUCAT 24.00	SUBTOTAL	POST STEP-DOWN ADJUSTMENT	TOTAL COST
ANCILLARY COST CENTERS											
37.00 Operating Room	0	0	0	0	834,119	0	0	0	23,947,421	0	23,947,421
38.00 Recovery Room	0	0	0	0	0	0	0	0	0	0	0
39.00 Delivery Room and Labor Room	0	0	0	0	140,180	0	0	0	11,218,147	0	11,218,147
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	0
41.00 Radiology - Diagnostic	0	0	0	0	44,881	0	0	0	10,704,875	0	10,704,875
41.01 Magnetic Resonance Imaging	0	0	0	0	0	0	0	0	707,065	0	707,065
41.02 CAT SCAN	0	0	0	0	0	0	0	0	2,132,231	0	2,132,231
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0
43.00 Radioisotope	0	0	0	0	0	0	0	0	782,595	0	782,595
44.00 Laboratory	0	0	0	0	22,817	0	0	0	11,329,202	0	11,329,202
44.01 Laboratory-Pathological	0	0	0	0	0	0	0	0	1,473,539	0	1,473,539
46.00 Whole Blood & Packed Red Blood Cells	0	0	0	0	0	0	0	0	2,789,056	0	2,789,056
47.00 Blood Storing and Processing	0	0	0	0	0	0	0	0	0	0	0
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	0	0	0	0	16,073	0	0	0	9,720,866	0	9,720,866
50.00 Physical Therapy	0	0	0	0	16,073	0	0	0	2,366,071	0	2,366,071
51.00 Occupational Therapy	0	0	0	0	16,052	0	0	0	1,429,646	0	1,429,646
52.00 Speech Pathology	0	0	0	0	0	0	0	0	191,957	0	191,957
53.00 Electrocardiology	0	0	0	0	21,331	0	0	0	1,407,053	0	1,407,053
54.00 Electroencephalography	0	0	0	0	21,309	0	0	0	457,938	0	457,938
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	23,900,865	0	23,900,865
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	26,961,372	0	26,961,372
57.00 Renal Dialysis	0	0	0	0	24,627	0	0	0	1,189,422	0	1,189,422
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0
59.00 Other Ancillary Service Cost Centers	0	0	0	0	24,218	0	0	0	1,442,856	0	1,442,856
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	997,116	0	0	0	22,880,382	0	22,880,382
60.01 Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0
61.00 Emergency	0	0	0	0	943,725	0	0	0	35,306,888	0	35,306,888
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0
71.00	0	0	0	0	0	0	0	0	0	0	0
82.00	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
NONREIMBURSABLE COST CENTER:											
96.00 Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	386,596	0	386,596
97.00 Research	0	0	0	0	0	0	0	0	0	0	0
98.00 Physicians' Private Offices	0	0	0	0	0	0	0	0	1,947	0	1,947
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0
99.01	0	0	0	0	0	0	0	0	0	0	0
99.02	0	0	0	0	0	0	0	0	0	0	0
99.03	0	0	0	0	0	0	0	0	0	0	0
99.04	0	0	0	0	0	0	0	0	0	0	0
99.05	0	0	0	0	0	0	0	0	0	0	0
100.00 Other Nonreimbursable Cost Centers	0	0	0	0	0	0	0	0	1,718,581	0	1,718,581
100.01	0	0	0	0	0	0	0	0	0	0	0
100.02 Dental Clinic	0	0	0	0	0	0	0	0	1,036,416	0	1,036,416
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
TOTAL	0	0	0	0	5,204,965	0	0	0	329,178,948	0	329,178,948

STATE OF CALIFORNIA

STATISTICS FOR COST ALLOCATION (WS B-1)

SCHEDULE 9.1

Provider Name:
RIVERSIDE COUNTY REGIONAL MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2008

	EMP BENE (GROSS SALARIES)	STAT	STAT	STAT	STAT	STAT	STAT	STAT	STAT	ADM & GEN (ACCUM COST)	MAINT & REPAIRS (SQ FT)	
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)		(Adj)	
ANCILLARY COST CENTERS												
37.00	Operating Room	6.01	6.02	6.03	6.04	6.05	6.06	6.07	6.08	15,877,035	30,639	
38.00	Recovery Room									0		
39.00	Delivery Room and Labor Room									7,915,948	11,748	
40.00	Anesthesiology									0		
41.00	Radiology - Diagnostic									7,454,395	17,482	
41.01	Magnetic Resonance Imaging									472,941	904	
41.02	CAT SCAN									1,053,390	719	
42.00	Radiology - Therapeutic									0		
43.00	Radioisotope									602,730	530	
44.00	Laboratory									7,898,425	13,644	
44.01	Laboratory-Pathological									1,110,987	536	
46.00	Whole Blood & Packed Red Blood Cells									2,247,075	518	
47.00	Blood Storing and Processing									0		
48.00	Intravenous Therapy									0		
49.00	Respiratory Therapy									7,192,430	6,906	
50.00	Physical Therapy									1,715,374	3,302	
51.00	Occupational Therapy									1,003,471	2,577	
52.00	Speech Pathology									154,584		
53.00	Electrocardiology									956,806	828	
54.00	Electroencephalography									318,894	478	
55.00	Medical Supplies Charged to Patients									17,310,134		
56.00	Drugs Charged to Patients									14,326,240		
57.00	Renal Dialysis									944,322		
58.00	ASC (Non-Distinct Part)									0		
59.00	Other Ancillary Service Cost Centers									1,159,007	155	
59.01										0		
59.02										0		
59.03										0		
60.00	Clinic									13,908,679	55,035	
60.01	Other Clinic Services									0		
61.00	Emergency									24,968,477	17,575	
62.00	Observation Beds									0		
71.00										0		
82.00										0		
83.00										0		
84.00										0		
85.00										0		
86.00										0		
NONREIMBURSABLE COST CENTERS												
96.00	Gift, Flower, Coffee Shop & Canteen									269,917	886	
97.00	Research									0		
98.00	Physicians' Private Offices									962		
99.00	Nonpaid Workers									0		
99.01										0		
99.02										0		
99.03										0		
99.04										0		
99.05										0		
100.00	Other Nonreimbursable Cost Centers									1,005,694	7,332	
100.01										0		
100.02	Dental Clinic									699,631	2,297	
100.03										0		
100.04										0		
TOTAL												
	COST TO BE ALLOCATED	0	0	0	0	0	0	0	0	271,317,729	378,345	
	UNIT COST MULTIPLIER - SCH 8	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	57,861,219	6,267,035	
										0.213260	16,564,940	

STATE OF CALIFORNIA

STATISTICS FOR COST ALLOCATION (WS B-1)

SCHEDULE 9.2

Provider Name:
RIVERSIDE COUNTY REGIONAL MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2008

	OPER PLANT (SQ FT) (Adj)	LAUNDRY & LINEN (LB LNDRY) (Adj)	HOUSE-KEEPING (SQ FT) (Adj)	DIETARY (MEALS SERVED) (Adj)	CAFETERIA (PRODUCTIVE FTE) (Adj)	MAINT OF (# HOUSED) (Adj)	NURSING ADMIN (NURSE HR) (Adj)	CENT SERV & SUPPLY (CST REQ) (Adj)	PHARMACY (COSTS REQUIS) (Adj)	MED REC (GROSS REVENUE) (Adj)	SOC SERV (PATIENT DAYS) (Adj)	OTHER GENERAL SRVS (ACCUM COSTS) (Adj)
ANCILLARY COST CENTERS												
37.00	Operating Room	137,403	30,639	93	934,635	1,761	129,079,114	22,780,059				
38.00	Recovery Room											
39.00	Delivery Room and Labor Room	132,997	11,748	48	721,543	4,736	14,906,343	10,950,324				
40.00	Anesthesiology											
41.00	Radiology - Diagnostic	93,338	17,482	54	84,867	82	48,099,690	10,512,677				
41.01	Magnetic Resonance Imaging	904	904	2	1,181		10,782,919	699,269				
41.02	CAT SCAN	719	719	7	102,479		117,613,532	2,103,955				
42.00	Radiology - Therapeutic											
43.00	Radioisotope	530	530	3	2,583		2,054,323	772,714				
44.00	Laboratory	13,644	13,644	59	137,287		112,563,950	11,174,353				
44.01	Laboratory-Pathological	536	536	8	187		12,579,450	1,453,217				
46.00	Whole Blood & Packed Red Blood Cells	518	518	3	288		1,843,253	2,753,147				
47.00	Blood Storing and Processing											
48.00	Intravenous Therapy											
49.00	Respiratory Therapy	6,906	6,906	59	179,863		66,838,858	9,667,727				
50.00	Physical Therapy	3,302	3,302	17	10,818		4,148,117	2,321,840				
51.00	Occupational Therapy	2,577	2,577	4	3,682		1,673,206	1,417,088				
52.00	Speech Pathology			1	26,032		541,944	189,169				
53.00	Electrocardiology	828	828	10	26,032		21,408,830	1,366,640				
54.00	Electroencephalography	478	478	2	439		2,489,162	431,423				
55.00	Medical Supplies Charged to Patients				17,299,679		79,515,680	23,601,413				
56.00	Drugs Charged to Patients						197,354,999	26,683,936				
57.00	Renal Dialysis						2,857,899	1,149,625				
58.00	ASC (Non-Distinct Part)											
59.00	Other Ancillary Service Cost Centers	155	155				338,011	1,381,813				
59.01												
59.02												
59.03												
60.00	Clinic	31,447	55,035	122	490,085	308,583	22,679,577	21,550,705				
60.01	Other Clinic Services											
61.00	Emergency	300,245	17,575	144	2,673,836	42,596	51,611,396	33,993,089				
62.00	Observation Beds											
71.00												
82.00												
83.00												
84.00												
85.00												
86.00												
NONREIMBURSABLE COST CENTERS												
96.00	Gift, Flower, Coffee Shop & Canteen		886	1				317,055				
97.00	Research											
98.00	Physicians' Private Offices	601			1,483			1,353				
99.00	Nonpaid Workers											
99.01												
99.02												
99.03												
99.04												
99.05												
100.00	Other Nonreimbursable Cost Centers	0	7,332	5	86,051	420	55,786	1,712,833				
100.01												
100.02	Dental Clinic	2,297	2,297	5	1,145			1,043,522				
100.03												
100.04												
TOTAL												
COST TO BE ALLOCATED												
UNIT COST MULTIPLIER - SCH 8												

Provider Name:
RIVERSIDE COUNTY REGIONAL MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2008

	STAT	STAT	NONPHY ANESTH (ASG TIME)	I&R SERV MEDICAID (ASG TIME)	I&R-SAL & FRINGES (ASG TIME)	I&R-PRG COST (ASG TIME)	PARAMED EDUCAT (ASG TIME)
GENERAL SERVICE COST CENTERS							
1.00 Old Cap Rel Costs-Bldg & Fixtures	19.02 (Adj)	19.03 (Adj)	20.00 (Adj)	21.01 (Adj)	22.00 (Adj)	23.00 (Adj)	24.00 (Adj)
2.00 Old Cap Rel Costs-Movable Equipment							
3.00 New Cap Rel Costs-Bldg & Fixtures							
4.00 New Cap Rel Costs-Movable Equipment							
4.01							
4.02							
4.03							
4.04							
4.05							
4.06							
4.07							
4.08							
5.00 Employee Benefits							
6.01 Non-Patient Telephones							
6.02 Data Processing							
6.03 Purchasing/Receiving							
6.04 Patient Admitting							
6.05 Patient Business Office							
6.06							
6.07							
6.08							
7.00 Administrative and General							
8.00 Maintenance and Repairs							
9.00 Operation of Plant							
10.00 Laundry and Linen Service							
11.00 Housekeeping							
12.00 Dietary							
13.00 Cafeteria							
14.00 Maintenance of Personnel							
15.00 Nursing Administration							
16.00 Central Services & Supply							
17.00 Pharmacy							
18.00 Medical Records and Library							
19.00 Social Service							
19.02							
19.03							
20.00							
21.01 Intern & Res Services/Medicaid							
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)				36.527	36.527	36.527	36.527
26.00 Intensive Care Unit				54.056	54.056	54.056	54.056
27.00 Coronary Care Unit							
28.00 Burn Intensive Care Unit							
29.00 Surgical Intensive Care Unit				1.857	1.857	1.857	1.857
30.00 Pediatric Intensive Care Unit				1,968	1,968	1,968	1,968
30.01 Neonatal Intensive Care Unit							
32.00							
33.00 Nursery				2.242	2.242	2.242	2.242
34.00 Medicare Certified Nursing Facility							
35.00 Distinct Part Nursing Facility							
36.00 Adult Subacute Care Unit							
36.01 Subacute Care Unit I							
36.02 Transitional Care Unit							

Provider Name:
RIVERSIDE COUNTY REGIONAL MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2008

	STAT	STAT	NONPHY ANESTH (ASG TIME)	I&R SERVS MEDICAID (ASG TIME)	I&R-SAL & FRINGES (ASG TIME)	I&R-PRG COST (ASG TIME)	PARAMED EDUCAT (ASG TIME)
	19.02 (Adj) (Adj)	19.03 (Adj) (Adj)	20.00 (Adj) (Adj)	21.01 (Adj) (Adj)	22.00 (Adj) (Adj)	23.00 (Adj) (Adj)	24.00 (Adj) (Adj)
ANCILLARY COST CENTERS							
37.00 Operating Room			38,713	38,713	38,713	38,713	
38.00 Recovery Room							
39.00 Delivery Room and Labor Room			6,506	6,506	6,506	6,506	
40.00 Anesthesiology							
41.00 Radiology - Diagnostic			2,083	2,083	2,083	2,083	
41.01 Magnetic Resonance Imaging							
41.02 CAT SCAN							
42.00 Radiology - Therapeutic							
43.00 Radioisotope							
44.00 Laboratory			1,059	1,059	1,059	1,059	
44.01 Laboratory-Pathological							
46.00 Whole Blood & Packed Red Blood Cells							
47.00 Blood Storing and Processing							
48.00 Intravenous Therapy							
49.00 Respiratory Therapy			746	746	746	746	
50.00 Physical Therapy			746	746	746	746	
51.00 Occupational Therapy			745	745	745	745	
52.00 Speech Pathology							
53.00 Electrocardiology			990	990	990	990	
54.00 Electroencephalography			989	989	989	989	
55.00 Medical Supplies Charged to Patients							
56.00 Drugs Charged to Patients			1,143	1,143	1,143	1,143	
57.00 Renal Dialysis							
58.00 ASC (Non-Distinct Part)			1,124	1,124	1,124	1,124	
59.00 Other Ancillary Service Cost Centers							
59.01							
59.02							
59.03							
60.00 Clinic							
60.01 Other Clinic Services			46,278	46,278	46,278	46,278	
61.00 Emergency							
62.00 Observation Beds			43,800	43,800	43,800	43,800	
71.00							
82.00							
83.00							
84.00							
85.00							
86.00							
NONREIMBURSABLE COST CENTERS							
96.00 Gift, Flower, Coffee Shop & Canteen							
97.00 Research							
98.00 Physicians' Private Offices							
99.00 Nonpaid Workers							
99.01							
99.02							
99.03							
99.04							
99.05							
100.00 Other Nonreimbursable Cost Centers							
100.01							
100.02							
100.03							
100.04							
TOTAL	0	0	0	241,572	241,572	241,572	0
COST TO BE ALLOCATED	0	0	0	5,204,965	0	0	0
UNIT COST MULTIPLIER - SCH 8	0.000000	0.000000	0.000000	21.546226	0.000000	0.000000	0.000000

TRIAL BALANCE OF EXPENSES

Provider Name:
RIVERSIDE COUNTY REGIONAL MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2008

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	GENERAL SERVICE COST CENTERS			
1.00	Old Cap Rel Costs-Bldg & Fixtures	\$	\$ 0	\$ 0
2.00	Old Cap Rel Costs-Movable Equipment		0	0
3.00	New Cap Rel Costs-Bldg & Fixtures	13,927,687	(285,639)	13,642,048
4.00	New Cap Rel Costs-Movable Equipment	889,405	(448,434)	440,971
4.01			0	0
4.02			0	0
4.03			0	0
4.04			0	0
4.05			0	0
4.06			0	0
4.07			0	0
4.08			0	0
5.00	Employee Benefits		0	0
6.01	Non-Patient Telephones		0	0
6.02	Data Processing		0	0
6.03	Purchasing/Receiving		0	0
6.04	Patient Admitting		0	0
6.05	Patient Business Office		0	0
6.06			0	0
6.07			0	0
6.08			0	0
6.00	Administrative and General	52,617,877	3,624,982	56,242,859
7.00	Maintenance and Repairs	4,746,065	0	4,746,065
8.00	Operation of Plant	4,674,709	0	4,674,709
9.00	Laundry and Linen Service	1,408,566	0	1,408,566
10.00	Housekeeping	8,302,726	0	8,302,726
11.00	Dietary	5,567,870	(391,384)	5,176,486
12.00	Cafeteria	(115,656)	336,096	220,440
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	6,201,780	0	6,201,780
15.00	Central Services & Supply	1,983,942	0	1,983,942
16.00	Pharmacy	6,266,017	0	6,266,017
17.00	Medical Records and Library	5,784,307	0	5,784,307
18.00	Social Service	3,701,966	0	3,701,966
19.00			0	0
19.02			0	0
19.03			0	0
20.00			0	0
21.01	Intern & Res Services Medicaid	6,911,190	(3,107,705)	3,803,485
22.00	Intern & Res Service-Salary & Fringes		0	0
23.00	Intern & Res Other Program		0	0
24.00	Paramedical Ed Program		0	0
	INPATIENT ROUTINE COST CENTERS			
25.00	Adults & Pediatrics (Gen Routine)	55,830,923	0	55,830,923
26.00	Intensive Care Unit	16,261,747	0	16,261,747
27.00	Coronary Care Unit		0	0
28.00	Burn Intensive Care Unit		0	0
29.00	Surgical Intensive Care Unit		0	0
30.00	Pediatric Intensive Care Unit	1,838,598	0	1,838,598
30.01	Neonatal Intensive Care Unit	6,959,962	0	6,959,962
32.00			0	0
33.00	Nursery	666,283	0	666,283
34.00	Medicare Certified Nursing Facility		0	0
35.00	Distinct Part Nursing Facility		0	0
36.00	Adult Subacute Care Unit		0	0
36.01	Subacute Care Unit II		0	0
36.02	Transitional Care Unit		0	0

TRIAL BALANCE OF EXPENSES

Provider Name:
RIVERSIDE COUNTY REGIONAL MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2008

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
37.00	Operating Room	\$ 14,901,587	\$ 0	\$ 14,901,587
38.00	Recovery Room		0	0
39.00	Delivery Room and Labor Room	7,541,929	0	7,541,929
40.00	Anesthesiology		0	0
41.00	Radiology - Diagnostic	6,897,824	0	6,897,824
41.01	Magnetic Resonance Imaging	444,161	0	444,161
41.02	CAT SCAN	1,030,499	0	1,030,499
42.00	Radiology - Therapeutic		0	0
43.00	Radioisotope	585,856	0	585,856
44.00	Laboratory	7,464,044	0	7,464,044
44.01	Laboratory-Pathological	1,093,922	0	1,093,922
46.00	Whole Blood & Packed Red Blood Cells	2,230,584	0	2,230,584
47.00	Blood Storing and Processing		0	0
48.00	Intravenous Therapy		0	0
49.00	Respiratory Therapy	6,972,565	0	6,972,565
50.00	Physical Therapy	1,610,249	0	1,610,249
51.00	Occupational Therapy	935,826	(14,398)	921,428
52.00	Speech Pathology	154,584	0	154,584
53.00	Electrocardiology	930,445	0	930,445
54.00	Electroencephalography	303,676	0	303,676
55.00	Medical Supplies Charged to Patients	17,310,134	0	17,310,134
56.00	Drugs Charged to Patients	14,326,240	0	14,326,240
57.00	Renal Dialysis	944,322	0	944,322
58.00	ASC (Non-Distinct Part)		0	0
59.00	Other Ancillary Service Cost Centers	1,139,674	14,398	1,154,072
59.01			0	0
59.02			0	0
59.03			0	0
60.00	Clinic	12,156,504	37	12,156,541
60.01	Other Clinic Services		0	0
61.00	Emergency	24,410,897	(1,952)	24,408,945
62.00	Observation Beds		0	0
71.00			0	0
82.00			0	0
83.00			0	0
84.00			0	0
85.00			0	0
86.00			0	0
	SUBTOTAL	\$ 327,811,486	\$ (273,999)	\$ 327,537,487
	NONREIMBURSABLE COST CENTERS			
96.00	Gift, Flower, Coffee Shop & Canteen	186,442	55,288	241,730
97.00	Research		0	0
98.00	Physicians' Private Offices	962	0	962
99.00	Nonpaid Workers		0	0
99.01			0	0
99.02			0	0
99.03			0	0
99.04			0	0
99.05			0	0
100.00	Other Nonreimbursable Cost Centers	772,267	0	772,267
100.01			0	0
100.02	Dental Clinic	642,213	(15,711)	626,502
100.03			0	0
100.04			0	0
100.99	SUBTOTAL	\$ 1,601,884	\$ 39,577	\$ 1,641,461
101	TOTAL	\$ 329,413,370	\$ (234,422)	\$ 329,178,948

(To Schedule 8)

Provider Name		Fiscal Period		Provider Number		Adjustments		
RIVERSIDE COUNTY REGIONAL MEDICAL CENTER		JULY 1, 2007 THROUGH JUNE 30, 2008		HSC 30292W		39		
Report References		Explanation of Audit Adjustments						
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
RECLASSIFICATIONS OF REPORTED COSTS								
1	10A	A	6.00	7	Administrative and General	\$52,617,877	\$1,952	\$52,619,829 *
	10A	A	61.00	7	Emergency	24,410,897	(1,952)	24,408,945
To reclassify provider's adjustment to the appropriate cost center matching expense groupings. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, 2302.8 and 2304								
2	10A	A	6.00	7	Administrative and General	\$52,619,829	\$3,123,416	\$55,743,245 *
	10A	A	21.01	7	Interns and Residents Services Medicaid	6,911,190	(3,107,705)	3,803,485
	10A	A	100.02	7	Dental Clinic	642,213	(15,711)	626,502
To reclassify physician costs from cost centers based on expense groupings. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304								
3	10A	A	11.00	7	Dietary	\$5,567,870	(\$391,384)	\$5,176,486
	10A	A	12.00	7	Cafeteria	(115,656)	336,096	220,440
	10A	A	96.00	7	Gift, Flower, Coffee Shop and Canteen	186,442	55,288	241,730
To reclassify costs from Dietary to Cafeteria for proper cost allocation. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2300, 2302.4B, 2304 and 2306								

*Balance carried forward from prior/to subsequent adjustments

Provider Name		Fiscal Period				Provider Number		Adjustments	
RIVERSIDE COUNTY REGIONAL MEDICAL CENTER		JULY 1, 2007 THROUGH JUNE 30, 2008				HSC 30292W		39	
Report References									
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted	
			Part	Title	Line				Col.
ADJUSTMENTS TO REPORTED COSTS									
4	10A	A	6.00	7	Administrative and General	* \$55,743,245	(\$36)	\$55,743,209 *	
	10A	A	51.00	7	Occupational Therapy	935,826	(14,398)	921,428	
	10A	A	59.00	7	Other Ancillary Service Cost Centers	1,139,674	14,398	1,154,072	
	10A	A	60.00	7	Clinic	12,156,504	37	12,156,541	
To reconcile the reported expenses to agree with the provider's trial balance.									
42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304									
5	10A	A	3.00	7	New Capital Related Costs - Building and Fixtures	\$13,927,687	(\$285,639)	\$13,642,048	
	10A	A	4.00	7	New Capital Related Costs - Movable Equipment	889,405	(448,434)	440,971	
To adjust depreciation to agree with the provider's fixed asset schedule.									
42 CFR 413.20, 413.24, 413.50 and 413.134									
CMS Pub. 15-1, Sections 102, 2300, 2302.4 and 2304									
6	10A	A	6.00	7	Administrative and General	* \$55,743,209	\$499,875	\$56,243,084 *	
To reverse the provider's abatement of physician assistant revenue.									
42 CFR 413.20, 413.24, 413.5 and 413.9									
CMS Pub. 15-1, Sections 2102.3 and 2328									
CMS Pub. 15-2, Section 3613									
7	10A	A	6.00	7	Administrative and General	* \$56,243,084	(\$225)	\$56,242,859	
To eliminate awards and banquet expense not related to patient care.									
42 CFR 413.9(c)(3)									
CMS Pub. 15-1, Sections 2102.3, 2105.7 and 2105.8									

*Balance carried forward from prior/to subsequent adjustments

Provider Name		Fiscal Period		Provider Number		Adjustments		
RIVERSIDE COUNTY REGIONAL MEDICAL CENTER		JULY 1, 2007 THROUGH JUNE 30, 2008		HSC 30292W		39		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
8	9	B-1	59.00	17	Other Ancillary Service Cost Centers (Gross Revenue)	116,933	221,078	338,011
	9	B-1	60.00	17	Clinic	22,900,655	(221,078)	22,679,577
	9	B-1	61.00	17	Emergency	51,742,145	(130,749)	51,611,396
	9	B-1	17.00	17	Total - Gross Revenue	1,208,990,463	(130,749)	1,208,859,714
<p>To adjust gross revenue statistics to agree with proper matching of revenue and expenses. 42 CFR 413.5, 413.20, 413.24, 413.50 and 413.53 CMS Pub. 15-1, Sections 2102, 2202.4, 2206, 2300, 2302.6, 2304 and 2306</p>								
ADJUSTMENTS TO REPORTED STATISTICS								
9	9	B-1	14.00	12	Nursing Administration (Productive FTEs)	34	(2)	32
	9	B-1	15.00	12	Central Services and Supply	30	(1)	29
	9	B-1	16.00	12	Pharmacy	64	(1)	63
	9	B-1	17.00	12	Medical Records and Library	80	(2)	78
	9	B-1	21.01	12	Interns and Residents Services Medicaid	67	(1)	66
	9	B-1	25.00	12	Adults and Pediatrics	486	(62)	424
	9	B-1	26.00	12	Intensive Care Unit	103	(8)	95
	9	B-1	30.00	12	Pediatric Intensive Care Unit	17	(1)	16
	9	B-1	30.01	12	Neonatal Intensive Care Unit	59	(2)	57
	9	B-1	37.00	12	Operating Room	96	(3)	93
	9	B-1	39.00	12	Delivery Room and Labor Room	54	(6)	48
	9	B-1	41.00	12	Radiology - Diagnostic	55	(1)	54
	9	B-1	44.00	12	Laboratory	63	(4)	59
	9	B-1	49.00	12	Respiratory Therapy	64	(5)	59
	9	B-1	60.00	12	Clinic	128	(6)	122
	9	B-1	61.00	12	Emergency	162	(18)	144
	9	B-1	100.00	12	Other Nonreimbursable Cost Centers	6	(1)	5
	9	B-1	12.00	12	Total - Productive FTEs	1,663	(124)	1,539
<p>To adjust cafeteria FTEs statistics to agree with the provider's productive hours worksheet. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306</p>								

Provider Name		Fiscal Period		Provider Number		Adjustments		
RIVERSIDE COUNTY REGIONAL MEDICAL CENTER		JULY 1, 2007 THROUGH JUNE 30, 2008		HSC 30292W		39		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
ADJUSTMENTS TO REPORTED STATISTICS								
10	9	B-1	25.00	9	Adults and Pediatrics (Pounds of Laundry)	989,666	(38,658)	951,008
	9	B-1	26.00	9	Intensive Care Unit	128,991	38,657	167,648
	9	B-1	37.00	9	Operating Room	98,947	38,456	137,403
	9	B-1	41.00	9	Radiology - Diagnostic	38,457	54,881	93,338
	9	B-1	49.00	9	Respiratory Therapy	93,338	(93,338)	0
	9	B-1	98.00	9	Physicians' Private Offices	0	601	601
	9	B-1	100.00	9	Other Nonreimbursable Cost Centers	1,001	(1,001)	0
	9	B-1	100.02	9	Dental Clinic	601	(601)	0
	9	B-1	9.00	9	Total - Pounds of Laundry	1,989,948	(1,003)	1,988,945
To adjust pounds of laundry statistics to agree with the provider's pound schedule. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306								
11	9	B-1	25.00	14	Adults and Pediatrics (Productive Nursing Hours)	1,207,854	(150,049)	1,057,805
	9	B-1	26.00	14	Intensive Care Unit	252,793	(19,138)	233,655
	9	B-1	30.00	14	Pediatric Intensive Care Unit	35,246	(2,145)	33,101
	9	B-1	30.01	14	Neonatal Intensive Care Unit	123,111	(5,571)	117,540
	9	B-1	33.00	14	Nursery	3,871	(370)	3,501
	9	B-1	37.00	14	Operating Room	200,445	(7,888)	192,557
	9	B-1	39.00	14	Delivery Room and Labor Room	111,899	(11,044)	100,855
	9	B-1	60.00	14	Clinic	266,102	(11,977)	254,125
	9	B-1	61.00	14	Emergency	418,499	(49,282)	369,217
	9	B-1	100.02	14	Dental Clinic	9,773	(215)	9,558
	9	B-1	14.00	14	Total - Productive Nursing Hours	2,629,593	(257,679)	2,371,914
To adjust productive nursing hours statistics to agree with the provider's productive hours worksheet. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306								

Provider Name		Fiscal Period		Provider Number		Adjustments		
RIVERSIDE COUNTY REGIONAL MEDICAL CENTER		JULY 1, 2007 THROUGH JUNE 30, 2008		HSC 30292W		39		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
ADJUSTMENTS TO REPORTED STATISTICS								
12	9	B-1	25.00	16	Adults and Pediatrics (Costed Requisitions)	43,470	1,922	45,392
	9	B-1	26.00	16	Intensive Care Unit	19,883	3,691	23,574
	9	B-1	30.00	16	Pediatric Intensive Care Unit	2,139	(1,254)	885
	9	B-1	30.01	16	Neonatal Intensive Care Unit	4,814	(4,413)	401
	9	B-1	33.00	16	Nursery	4,508	(150)	4,358
	9	B-1	37.00	16	Operating Room	834	927	1,761
	9	B-1	39.00	16	Delivery Room and Labor Room	5,455	(719)	4,736
	9	B-1	41.00	16	Radiology - Diagnostic	30,663	(30,581)	82
	9	B-1	49.00	16	Respiratory Therapy	9,665	221	9,886
	9	B-1	53.00	16	Electrocardiology	254	33	287
	9	B-1	60.00	16	Clinic	161,724	146,859	308,583
	9	B-1	16.00	16	Total - Costed Requisitions	13,148,267	116,536	13,264,803
To adjust costed requisitions statistics to agree with the provider's schedule and trial balance report.								
42 CFR 413.24 and 413.50 / CMS Pub. 15-1, Sections 2304 and 2306								
13	9	B-1	100.00	15	Other Nonreimbursable Cost Centers (Costed Requisitions)	88,517	(2,466)	86,051
	9	B-1	15.00	15	Total - Costed Requisitions	26,944,784	(2,466)	26,942,318
To adjust costed requisitions statistics to agree with the provider's schedule and monthly stock requests.								
42 CFR 413.24 and 413.50 / CMS Pub. 15-1, Sections 2304 and 2306								

Provider Name		Fiscal Period		Provider Number		Adjustments		
RIVERSIDE COUNTY REGIONAL MEDICAL CENTER		JULY 1, 2007 THROUGH JUNE 30, 2008		HSC 30292W		39		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
14	DPH 5	C	I	XIX	59.00	8	\$116,933	\$338,011
	DPH 5	C	I	XIX	60.00	8	22,900,655	22,679,577
	DPH 5	C	I	XIX	61.00	8	51,742,145	51,611,396
	DPH 5	C	I	XIX	101.00	8	901,111,002	900,980,253
<p style="text-align: center;">ADJUSTMENT TO REPORTED TOTAL CHARGES</p> <p>Other Ancillary Service Cost Centers Clinic Emergency Total - Ancillary Charges</p> <p>To adjust gross ancillary charges to agree with proper matching of revenue and expenses. 42 CFR 413.5, 413.20, 413.24, 413.50 and 413.53 CMS Pub. 15-1, Sections 2102, 2202.4, 2206, 2300, 2302.6, 2304 and 2306</p>								

Provider Name		Fiscal Period		Provider Number		Adjustments			
RIVERSIDE COUNTY REGIONAL MEDICAL CENTER		JULY 1, 2007 THROUGH JUNE 30, 2008		HSC 30292W		39			
Report References									
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted	
			Part	Title	Line				Col.
Explanation of Audit Adjustments									
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - DESIGNATED PUBLIC HOSPITAL									
15	DPH 4	D-1	I	XIX	9.00	1	25,961	(1,415)	24,546 *
	DPH 4A	D-1	II	XIX	42.00	4	4,164	(256)	3,908
	DPH 4A	D-1	II	XIX	43.00	4	4,043	(66)	3,977 *
	DPH 4A	D-1	II	XIX	47.00	4	417	19	436
	DPH 4A	D-1	II	XIX	47.01	4	6,152	71	6,223 *
16	DPH 6	D-4	XIX	XIX	37.00	2	\$25,289,969	\$5,533,627	\$30,823,596 *
	DPH 6	D-4	XIX	XIX	39.00	2	5,902,898	(5,877,604)	25,294 *
	DPH 6	D-4	XIX	XIX	41.00	2	7,374,873	(238,846)	7,136,027 *
	DPH 6	D-4	XIX	XIX	41.01	2	1,598,802	51,240	1,650,042 *
	DPH 6	D-4	XIX	XIX	41.02	2	15,881,878	(429,884)	15,451,994 *
	DPH 6	D-4	XIX	XIX	43.00	2	70,920	(22,988)	47,932
	DPH 6	D-4	XIX	XIX	44.00	2	31,127,866	(448,788)	30,679,078 *
	DPH 6	D-4	XIX	XIX	44.01	2	1,912,331	(89,948)	1,822,383
	DPH 6	D-4	XIX	XIX	46.00	2	451,339	60,897	512,236
	DPH 6	D-4	XIX	XIX	49.00	2	30,368,481	701,520	31,070,001 *
	DPH 6	D-4	XIX	XIX	50.00	2	759,939	(23,088)	736,851 *
	DPH 6	D-4	XIX	XIX	51.00	2	258,730	2,938	261,668 *
	DPH 6	D-4	XIX	XIX	52.00	2	242,346	6,156	248,502 *
	DPH 6	D-4	XIX	XIX	53.00	2	6,110,236	(1,588,721)	4,521,515 *
	DPH 6	D-4	XIX	XIX	54.00	2	65,367	(6,399)	58,968
	DPH 6	D-4	XIX	XIX	55.00	2	19,522,974	30,049	19,553,023 *
	DPH 6	D-4	XIX	XIX	56.00	2	68,077,909	(1,004,634)	67,073,275 *
	DPH 6	D-4	XIX	XIX	57.00	2	1,031,485	(111,552)	919,933 *
	DPH 6	D-4	XIX	XIX	59.00	2	26,678	(25,974)	704
	DPH 6	D-4	XIX	XIX	60.00	2	4,490	(4,490)	0
	DPH 6	D-4	XIX	XIX	61.00	2	3,510,896	(252,225)	3,258,671 *
	DPH 6	D-4	XIX	XIX	101.00	2	219,590,407	(3,738,714)	215,851,693 *
17	DPH 2	E-3	III	XIX	10.00	1	\$115,074,222	(\$2,167,653)	\$112,906,569 *
	DPH 2	E-3	III	XIX	11.00	1	219,590,407	(3,738,714)	215,851,693 *

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*Balance carried forward from prior/to subsequent adjustments

Provider Name		Fiscal Period			Provider Number		Adjustments	
RIVERSIDE COUNTY REGIONAL MEDICAL CENTER		JULY 1, 2007 THROUGH JUNE 30, 2008			HSC 30292W		39	
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
- Continued from previous page -								
18	DPH 3	E-3	III	XIX	33.00	1	Medi-Cal Patient and Third Party Liability	\$358,732 *
	DPH 3	E-3	III	XIX	36.00	1	Medi-Cal Coinsurance	155,170 *
	DPH 1	E-3	III	XIX	57.00	1	Medi-Cal Interim Payments	41,951,536 *
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - DESIGNATED PUBLIC HOSPITAL								
To adjust Medi-Cal Settlement Data to agree with the following EDS								
Paid Claims Summary Report:								
Report Date: June 2, 2010								
Payment Period: July 1, 2007 through March 31, 2010								
Service Period: July 1, 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								
19	DPH 4	D-1	I	XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics	24,546 * 25,257 *
20	DPH 6	D-4	XIX	XIX	41.00	2	Medi-Cal Ancillary Charges - Radiology - Diagnostic	\$7,136,027 * \$7,166,744 *
	DPH 6	D-4	XIX	XIX	44.00	2	Medi-Cal Ancillary Charges - Laboratory	30,679,078 * 30,817,257 *
	DPH 6	D-4	XIX	XIX	50.00	2	Medi-Cal Ancillary Charges - Physical Therapy	736,851 * 771,779 *
	DPH 6	D-4	XIX	XIX	51.00	2	Medi-Cal Ancillary Charges - Occupational Therapy	261,668 * 275,436 *
	DPH 6	D-4	XIX	XIX	52.00	2	Medi-Cal Ancillary Charges - Speech Pathology	248,502 * 255,325 *
	DPH 6	D-4	XIX	XIX	56.00	2	Medi-Cal Ancillary Charges - Drugs Charged to Patients	67,073,275 * 67,772,294 *
	DPH 6	D-4	XIX	XIX	101.00	2	Medi-Cal Ancillary Charges - Total	215,851,693 * 216,775,127 *
21	DPH 2	E-3	III	XIX	10.00	1	Medi-Cal Routine Service Charges	\$112,906,569 * \$114,459,997 *
	DPH 2	E-3	III	XIX	11.00	1	Medi-Cal Ancillary Service Charges	215,851,693 * 216,775,127 *
22	DPH 3	E-3	III	XIX	33.00	1	Medi-Cal Patient and Third Party Liability	\$358,732 * \$365,064 *
	DPH 3	E-3	III	XIX	36.00	1	Medi-Cal Coinsurance	155,170 * 155,741 *
	DPH 1	E-3	III	XIX	57.00	1	Medi-Cal Interim Payments	41,951,536 * 42,508,040 *
To adjust Medi-Cal Settlement Data to agree with the following EDS								
Paid Claims Summary:								
Report Date: June 2, 2010								
Payment Period: July 1, 2007 through March 1, 2010								
- Continued on next page -								
*Balance carried forward from prior/to subsequent adjustments								

Provider Name		Fiscal Period				Provider Number		Adjustments	
RIVERSIDE COUNTY REGIONAL MEDICAL CENTER		JULY 1, 2007 THROUGH JUNE 30, 2008				HSC 30292W		39	
Report References		Explanation of Audit Adjustments							
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted	
			Part	Title	Line				

ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - DESIGNATED PUBLIC HOSPITAL

- Continued from previous page -										
Service Period: July 1, 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 CCR, Title 22, Section 51542										
23	DPH 4	D-1	I	XIX	9.00	1			25,260 *	25,260 *
24	DPH 6	D-4		XIX	41.00	2			\$7,166,744	\$7,167,669 *
	DPH 6	D-4		XIX	41.01	2			1,650,042	1,657,508
	DPH 6	D-4		XIX	41.02	2			15,451,994	15,455,214 *
	DPH 6	D-4		XIX	44.00	2			30,817,257	30,817,913 *
	DPH 6	D-4		XIX	49.00	2			31,070,001	31,073,381 *
	DPH 6	D-4		XIX	55.00	2			19,553,023	19,553,234 *
	DPH 6	D-4		XIX	56.00	2			67,772,294	67,772,602 *
	DPH 6	D-4		XIX	101.00	2			216,775,127	216,791,293 *
25	DPH 2	E-3	III	XIX	10.00	1			\$114,459,997	\$114,466,534 *
	DPH 2	E-3	III	XIX	11.00	1			216,775,127	216,791,293 *
26	DPH 1	E-3	III	XIX	57.00	1			\$42,508,040	\$42,514,606

To adjust Medi-Cal Settlement Data to agree with the following EDS

Paid Claims Summary Report:										
Report Date: June 2, 2010										
Payment Period: July 1, 2007 through March 1, 2010										
Service Period: July 1, 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										
27	DPH 4	D-1	I	XIX	9.00	1			25,260	25,253
	DPH 4A	D-1	II	XIX	43.00	4			3,977	3,972

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*Balance carried forward from prior/to subsequent adjustments

Provider Name		Fiscal Period		Provider Number		Adjustments			
RIVERSIDE COUNTY REGIONAL MEDICAL CENTER		JULY 1, 2007 THROUGH JUNE 30, 2008		HSC 30292W		39			
Report References		Explanation of Audit Adjustments							
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted	
			Part	Title	Line				Col.
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - DESIGNATED PUBLIC HOSPITAL									
- Continued from previous page -									
28	DPH 6	D-4	XIX	41.00	2	\$7,167,669	(\$5,159)	\$7,162,510 *	
	DPH 6	D-4	XIX	41.02	2	15,455,214	(9,366)	15,445,848	
	DPH 6	D-4	XIX	44.00	2	30,817,913	(23,529)	30,794,384 *	
	DPH 6	D-4	XIX	49.00	2	31,073,381	(18,013)	31,055,368 *	
	DPH 6	D-4	XIX	53.00	2	4,521,515	(7,201)	4,514,314 *	
	DPH 6	D-4	XIX	55.00	2	19,553,234	(6,502)	19,546,732 *	
	DPH 6	D-4	XIX	56.00	2	67,772,602	(16,262)	67,756,340 *	
	DPH 6	D-4	XIX	57.00	2	919,933	(5,514)	914,419	
	DPH 6	D-4	XIX	61.00	2	3,258,671	(1,471)	3,257,200 *	
	DPH 6	D-4	XIX	101.00	2	216,791,293	(93,017)	216,698,276 *	
29	DPH 2	E-3	III	XIX	10.00	1	\$114,466,534	(\$44,133)	\$114,422,401 *
	DPH 2	E-3	III	XIX	11.00	1	216,791,293	(93,017)	216,698,276 *
30	DPH 3	E-3	III	XIX	33.00	1	\$365,064	(\$8,767)	\$356,297
<p style="text-align: center;">To eliminate days, charges and other payments for days without approved treatment authorization requests. 42 CFR Section 413.60 / CMS Pub. 15-1, Sections 2304 and 2408.3</p>									
31	DPH 6	D-4	XIX	44.00	2	\$30,794,384	(\$529)	\$30,793,855 *	
	DPH 6	D-4	XIX	49.00	2	31,055,368	138	31,055,506 *	
	DPH 6	D-4	XIX	61.00	2	3,257,200	182	3,257,382	
	DPH 6	D-4	XIX	101.00	2	216,698,276	(209)	216,698,067 *	
32	DPH 2	E-3	III	XIX	11.00	1	\$216,698,276	(\$209)	\$216,698,067 *
<p style="text-align: center;">To adjust ancillary service charges to agree with hospital detailed coding. 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		
RIVERSIDE COUNTY REGIONAL MEDICAL CENTER		JULY 1, 2007 THROUGH JUNE 30, 2008		HSC 30292W		39		
Report References		Explanation of Audit Adjustments						
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - DESIGNATED PUBLIC HOSPITAL								
33	DPH 4A	D-1	II	XIX	47.01	4	Medi-Cal Days - Neonatal Intensive Care Unit	* 6,223 (5) 6,218
34	DPH 6	D-4	XIX	XIX	41.00	2	Medi-Cal Ancillary Charges - Radiology - Diagnostic	* \$7,162,510 (\$2,313) \$7,160,197
	DPH 6	D-4	XIX	XIX	44.00	2	Medi-Cal Ancillary Charges - Laboratory	* 30,793,855 (8,628) 30,785,227
	DPH 6	D-4	XIX	XIX	49.00	2	Medi-Cal Ancillary Charges - Respiratory Therapy	* 31,055,506 (21,576) 31,033,930
	DPH 6	D-4	XIX	XIX	53.00	2	Medi-Cal Ancillary Charges - Electrocardiology	* 4,514,314 (2,692) 4,511,622
	DPH 6	D-4	XIX	XIX	55.00	2	Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients	* 19,546,732 (3,489) 19,543,243
	DPH 6	D-4	XIX	XIX	56.00	2	Medi-Cal Ancillary Charges - Drugs Charged to Patients	* 67,756,340 (20,441) 67,735,899
	DPH 6	D-4	XIX	XIX	101.00	2	Medi-Cal Ancillary Charges - Total	* 216,698,067 (59,139) 216,638,928
35	DPH 2	E-3	III	XIX	10.00	1	Medi-Cal Routine Service Charges	* \$114,422,401 (\$23,231) \$114,399,170
	DPH 2	E-3	III	XIX	11.00	1	Medi-Cal Ancillary Service Charges	* 216,698,067 (59,139) 216,638,928
To eliminate days and charges for Medi-Cal duplicate payment. 42 CFR 413.20, 413.50, 413.53, 413.60, 413.64 and 433.139 CMS Pub. 15-1, Sections 2304, 2404, 2408 and 2409 CCR, Title 22, Section 51458.1								
36	DPH 6	D-4	XIX	XIX	37.00	2	Medi-Cal Ancillary Charges - Operating Room	* \$30,823,596 (\$5,395,661) \$25,427,935
	DPH 6	D-4	XIX	XIX	39.00	2	Medi-Cal Ancillary Charges - Delivery Room and Labor Room	* 25,294 5,395,661 5,420,955
To reclassify birthing center ancillary charges to agree with expense groupings. 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60 and 413.64 CMS Pub. 15-1, Sections 2300, 2304 and 2408								

*Balance carried forward from prior/to subsequent adjustments

Provider Name		Fiscal Period				Provider Number		Adjustments	
RIVERSIDE COUNTY REGIONAL MEDICAL CENTER		JULY 1, 2007 THROUGH JUNE 30, 2008				HSC 30292W		39	
Report References									
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted	
			Part	Title	Line				
ADJUSTMENTS TO OTHER MATTERS									
37	DPH 1	Not Reported				\$0	\$19,367	\$19,367 *	
Medi-Cal Overpayments To recover Medi-Cal payments in excess of interim daily rate. 42 CFR 413.20, 413.24 and 433.139 CMS Pub. 15-1, Sections 2300, 2304 and 2409 CCR, Title 22, Sections 50761 and 51458.1									
38	DPH 1	Not Reported				\$0	\$74,899	\$74,899	
Medi-Cal Credit Balances To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1									
39	DPH 1	Not Reported				\$19,367	\$6,010	\$25,377	
Medi-Cal Overpayments To recover Medi-Cal payment from duplicate billing. 42 CFR 413.20, 413.50, 413.53, 413.60, 413.64 and 433.139 CMS Pub. 15-1, Sections 2304, 2404, 2408 and 2409 CCR, Title 22, Section 51458.1									

*Balance carried forward from prior/to subsequent adjustments