

**REPORT
ON THE
COST REPORT REVIEW**

**EAST VALLEY HOSPITAL MEDICAL CENTER
GLENORA, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1649307489**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Julio M. Cueto
Audit Supervisor: Bina Matani
Auditor: Kristine Lim**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

October 9, 2013

C. Joseph Chang, President
East Valley Hospital Medical Center
150 West Route 66
Glendora, CA 91740-6207

EAST VALLEY HOSPITAL MEDICAL CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1649307489
FISCAL PERIOD ENDED DECEMBER 31, 2011

We have examined the provider's Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

In our opinion, the audited combined settlement for the fiscal period due the State in the amount of \$2,545, 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 Cost (CONTRACT Schedules)
3. Audit Adjustments Schedule

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

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

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

C Joseph Chang
Page 3

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

Original Signed By

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

Certified

cc: Lilian Gong, President
Gong Nashed Pascoe, Inc.
17216 Parthesia Street
Northridge, CA 91325

SUMMARY OF FINDINGS

Provider Name:
EAST VALLEY HOSPITAL MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2011

		SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
2. Subprovider I (SCHEDULE 1-1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
3. Subprovider II (SCHEDULE 1-2) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
4. Medi-Cal Contract Cost (CONTRACT SCH 1) Provider NPI: 1649307489	Reported		\$ 3,321,967
	Net Change		\$ (173,613)
	Audited Cost		\$ 3,148,354
	Audited Amount Due Provider (State)	\$ (2,545)	
5. Distinct Part Nursing Facility (DPNF SCH 1) Provider NPI:	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
6. Distinct Part Nursing Facility (DPNF SCH 1-1) Provider NPI:	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
7. Adult Subacute (ADULT SUBACUTE SCH 1) Provider NPI:	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
8. Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7)		\$ (2,545)	
9. Total Medi-Cal Cost			\$ 3,148,354

SUMMARY OF FINDINGS

Provider Name:
EAST VALLEY HOSPITAL MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2011

		SETTLEMENT	COST
10. Subacute (SUBACUTE SCH 1-1) Provider NPI:	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
11. Rural Health Clinic (RHC SCH 1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
12. Rural Health Clinic (RHC 95-210 SCH 1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
13. Rural Health Clinic (RHC 95-210 SCH 1-1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
14. County Medical Services Program (CMSP SCH 1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
15. Transitional Care (TC SCH 1) Provider NPI:	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
16. Total Other Settlement Due Provider - (Lines 10 through 15)		\$ 0	
17. Total Combined Audited Settlement Due Provider (State/CMSP/RHC) - (Line 8 + Line 16)		\$ (2,545)	

COMPUTATION OF MEDI-CAL CONTRACT COST

Provider Name:
EAST VALLEY HOSPITAL MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2011

Provider NPI:
1649307489

		REPORTED	AUDITED
1.	Net Cost of Covered Services Rendered to Medi-Cal Patients (Contract Sch 3)	\$ 3,321,967	\$ 3,148,354
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)	\$ 3,321,967	\$ 3,148,354
6.		\$ 0	\$ 0
7.		\$ 0	\$ 0
8.	Total Medi-Cal Cost (Sum of Lines 5 through 7)	\$ 3,321,967	\$ 3,148,354
		(To Summary of Findings)	
9.	Medi-Cal Overpayments (Adj 9)	\$ 0	\$ (600)
10.	Medi-Cal Credit Balances (Adj 10)	\$ 0	\$ (1,945)
11.		\$ 0	\$ 0
12.		\$ 0	\$ 0
13.	TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ 0	\$ (2,545)
		(To Summary of Findings)	

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

Provider Name:
EAST VALLEY HOSPITAL MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2011

Provider NPI:
1649307489

REPORTED

AUDITED

REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Contract Sch 3)	\$ <u>3,391,347</u>	\$ <u>3,223,520</u>
--	---------------------	---------------------

CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj 7)	\$ <u>5,064,712</u>	\$ <u>5,300,848</u>
--	---------------------	---------------------

3. Inpatient Ancillary Service Charges (Adj 7)	\$ <u>9,333,127</u>	\$ <u>9,856,278</u>
--	---------------------	---------------------

4. Total Charges - Medi-Cal Inpatient Services	\$ <u>14,397,839</u>	\$ <u>15,157,126</u>
--	----------------------	----------------------

5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ <u>11,006,492</u>	\$ <u>11,933,606</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 INPATIENT ROUTINE SERVICE COST**

Provider Name:
EAST VALLEY HOSPITAL MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2011

Provider NPI:
1649307489

GENERAL SERVICE UNIT NET OF SWING-BEDS COSTS

REPORTED	AUDITED
----------	---------

INPATIENT DAYS

1. Total Inpatient Days (include private & swing-bed) (Adj 4)	5,796	11,323
2. Inpatient Days (include private, exclude swing-bed)	5,796	11,323
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj 4)	5,796	11,323
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 5)	1,502	1,294

SWING-BED ADJUSTMENT

17. Medicare NF Swing-Bed Rates through Dec 31 (Adj)	\$ 0.00	\$ 0.00
18. Medicare NF Swing-Bed Rates after Dec 31 (Adj)	\$ 0.00	\$ 0.00
19. Medi-Cal NF Swing-Bed Rates through July 31 (Adj)	\$ 0.00	\$ 0.00
20. Medi-Cal NF Swing-Bed Rates after July 31 (Adj)	\$ 0.00	\$ 0.00
21. Total Routine Serv Cost (Sch 8, Line 30, Col 27)	\$ 4,222,653	\$ 6,950,005
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)	\$ 4,222,653	\$ 6,950,005

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges) (Adj)	\$ 34,875,661	\$ 34,875,661
29. Private Room Charges (excluding swing-bed charges) (Adj)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges) (Adj)	\$ 34,875,661	\$ 34,875,661
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 ÷ L 28)	\$ 0.121077	\$ 0.199280
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)	\$ 6,017.19	\$ 3,080.07
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)	\$ 4,222,653	\$ 6,950,005

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 ÷ L 2)	\$ 728.55	\$ 613.80
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 1,094,282	\$ 794,257
40. Cost Applicable to Medi-Cal (Contract Sch 4A)	\$ 639,821	\$ 683,330
41. Cost Applicable to Medi-Cal (Contract Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39, 40 & 41)	\$ 1,734,103	\$ 1,477,587

(To Contract Sch 3)

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

Provider Name:
EAST VALLEY HOSPITAL MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2011

Provider NPI:
1649307489

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 43, Col 27)	\$ 263,063	\$ 262,788
2. Total Inpatient Days (Adj)	477	477
3. Average Per Diem Cost	\$ 551.49	\$ 550.92
4. Medi-Cal Inpatient Days (Adj)	366	366
5. Cost Applicable to Medi-Cal	\$ 201,845	\$ 201,637
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 31, Col 27)	\$ 1,597,820	\$ 1,582,025
7. Total Inpatient Days (Adj)	1,317	1,317
3. Average Per Diem Cost	\$ 1,213.23	\$ 1,201.23
4. Medi-Cal Inpatient Days (Adj 5)	361	401
5. Cost Applicable to Medi-Cal	\$ 437,976	\$ 481,693
CORONARY CARE UNIT		
11. Total Inpatient Routine Cost (Sch 8, Line 32, Col 27)	\$ 0	\$ 0
12. 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
BURN INTENSIVE CARE UNIT		
16. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 0	\$ 0
17. 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
SURGICAL INTENSIVE CARE UNIT		
21. Total Inpatient Routine Cost (Sch 8, Line 34, Col 27)	\$ 0	\$ 0
22. 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
OTHER SPECIAL CARE (SPECIFY)		
26. Total Inpatient Routine Cost (Sch 8, Line 35, Col 27)	\$ 0	\$ 0
27. 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
31. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,30)	\$ 639,821	\$ 683,330
	(To Contract Sch 4)	

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
EAST VALLEY HOSPITAL MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2011

Provider NPI:
1649307489

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

(To Contract Sch 4)

SCHEDULE OF MEDI-CAL ANCILLARY COSTS

Provider Name:
EAST VALLEY HOSPITAL MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2011

Provider NPI:
1649307489

ANCILLARY COST CENTERS		TOTAL ANCILLARY COST*	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST TO CHARGES	MEDI-CAL CHARGES (Contract Sch 6)	MEDI-CAL COST
50.00	Operating Room	\$ 883,965	\$ 6,278,318	0.140797	\$ 1,272,274	\$ 179,132
51.00	Recovery Room	0	0	0.000000	0	0
52.00	Labor Room and Delivery Room	646,678	241,393	2.678944	151,956	407,082
53.00	Anesthesiology	0	0	0.000000	0	0
54.00	Radiology-Diagnostic	448,562	1,643,355	0.272955	175,731	47,967
55.00	Radiology-Therapeutic	147,544	718,698	0.205294	106,205	21,803
56.00	Radioisotope	40,212	329,465	0.122052	80,563	9,833
57.00	Computed Tomography (CT) Scan	230,495	2,296,834	0.100353	288,967	28,999
58.00	Magnetic Resonance Imaging (MRI)	0	0	0.000000	0	0
59.00	Cardiac Catheterization	0	0	0.000000	0	0
60.00	Laboratory	1,231,661	7,599,851	0.162064	1,491,367	241,697
61.00	PBP Clinical Laboratory Services-Program Only	0	0	0.000000	0	0
62.00	Whole Blood & Packed Red Blood Cells	0	0	0.000000	0	0
63.00	Blood Storing, Processing, & Trans.	0	0	0.000000	0	0
64.00	Intravenous Therapy	0	0	0.000000	0	0
65.00	Respiratory Therapy	734,084	5,813,211	0.126279	1,706,241	215,462
66.00	Physical Therapy	104,866	170,842	0.613821	24,533	15,059
67.00	Occupational Therapy	0	0	0.000000	0	0
68.00	Speech Pathology	0	0	0.000000	0	0
69.00	Electrocardiology	0	0	0.000000	0	0
70.00	Electroencephalography	0	0	0.000000	0	0
71.00	Medical Supplies Charged to Patients	552,119	8,282,165	0.066664	1,206,014	80,397
72.00	Implantable Devices Charged to Patients	119,287	434,805	0.274345	0	0
73.00	Drugs Charged to Patients	1,428,754	13,829,116	0.103315	2,934,272	303,154
74.00	Renal Dialysis	51,469	325,950	0.157905	100,027	15,795
75.00	ASC (Non-Distinct Part)	0	0	0.000000	0	0
76.00	Other Ancillary (specify)	0	0	0.000000	0	0
77.00		0	0	0.000000	0	0
78.00		0	0	0.000000	0	0
79.00		0	0	0.000000	0	0
80.00		0	0	0.000000	0	0
81.00		0	0	0.000000	0	0
82.00		0	0	0.000000	0	0
83.00		0	0	0.000000	0	0
84.00		0	0	0.000000	0	0
85.00		0	0	0.000000	0	0
86.00		0	0	0.000000	0	0
87.00		0	0	0.000000	0	0
87.01		0	0	0.000000	0	0
88.00	Rural Health Clinic (RHC)	0	0	0.000000	0	0
89.00	Federally Qualified Health Center (FQHC)	0	0	0.000000	0	0
90.00	Clinic	0	0	0.000000	0	0
90.01	Partial Hospitalization	85,669	302,518	0.283188	0	0
91.00	Emergency	2,187,216	3,875,262	0.564405	318,128	179,553
93.00	Other Outpatient Services (Specify)	0	0	0.000000	0	0
93.01		0	0	0.000000	0	0
93.02		0	0	0.000000	0	0
93.03		0	0	0.000000	0	0
93.04		0	0	0.000000	0	0
93.05		0	0	0.000000	0	0
	TOTAL	\$ 8,892,583	\$ 52,141,783		\$ 9,856,278	\$ 1,745,933

(To Contract Sch 3)

* From Schedule 8, Column 26

ADJUSTMENTS TO MEDI-CAL CHARGES

Provider Name:
EAST VALLEY HOSPITAL MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2011

Provider NPI:
1649307489

ANCILLARY CHARGES		REPORTED	ADJUSTMENTS (Adj 6)	AUDITED
50.00	Operating Room	\$ 1,271,987	\$ 287	\$ 1,272,274
51.00	Recovery Room			0
52.00	Labor Room and Delivery Room	151,956		151,956
53.00	Anesthesiology			0
54.00	Radiology-Diagnostic	168,222	7,509	175,731
55.00	Radiology-Therapeutic	98,040	8,165	106,205
56.00	Radioisotope	69,699	10,864	80,563
57.00	Computed Tomography (CT) Scan	268,865	20,102	288,967
58.00	Magnetic Resonance Imaging (MRI)			0
59.00	Cardiac Catheterization			0
60.00	Laboratory	1,412,002	79,365	1,491,367
61.00	PBP Clinical Laboratory Services-Program Only			0
62.00	Whole Blood & Packed Red Blood Cells			0
63.00	Blood Storing, Processing, & Trans.			0
64.00	Intravenous Therapy			0
65.00	Respiratory Therapy	1,585,482	120,759	1,706,241
66.00	Physical Therapy	22,842	1,691	24,533
67.00	Occupational Therapy			0
68.00	Speech Pathology			0
69.00	Electrocardiology			0
70.00	Electroencephalography			0
71.00	Medical Supplies Charged to Patients	1,158,408	47,606	1,206,014
72.00	Implantable Devices Charged to Patients			0
73.00	Drugs Charged to Patients	2,724,218	210,054	2,934,272
74.00	Renal Dialysis	100,027	0	100,027
75.00	ASC (Non-Distinct Part)			0
76.00	Other Ancillary (specify)			0
77.00				0
78.00				0
79.00				0
80.00				0
81.00				0
82.00				0
83.00				0
84.00				0
85.00				0
86.00				0
87.00				0
87.01				0
88.00	Rural Health Clinic (RHC)			0
89.00	Federally Qualified Health Center (FQHC)			0
90.00	Clinic			0
90.01	Partial Hospitalization			0
91.00	Emergency	301,379	16,749	318,128
93.00	Other Outpatient Services (Specify)			0
93.01				0
93.02				0
93.03				0
93.04				0
93.05				0
TOTAL MEDI-CAL ANCILLARY CHARGES		\$ 9,333,127	\$ 523,151	\$ 9,856,278

Provider Name:
EAST VALLEY HOSPITAL MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2011

TRIAL BALANCE EXPENSES	ALLOC COST 3.09	EMPLOYEE BENEFITS 4.00	ALLOC COST 5.01	ALLOC COST 5.02	ALLOC COST 5.03	ALLOC COST 5.04	ALLOC COST 5.05	ALLOC COST 5.06	ALLOC COST 5.07	ALLOC COST 5.08	ACCUMULATE COST	ADMINIS- TRATIVE & GENERAL 5.04
105.00 Kidney Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
106.00 Heart Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
107.00 Liver Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
108.00 Lung Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
109.00 Pancreas Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
110.00 Intestinal Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
111.00 Islet Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
112.00 Other Organ Acquisition (specify)	0	0	0	0	0	0	0	0	0	0	0	0
113.00 Interest Expense	0	0	0	0	0	0	0	0	0	0	0	0
114.00 Utilization Review-SNF	0	0	0	0	0	0	0	0	0	0	0	0
115.00 Ambulatory Surgical Center (Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
116.00 Hospice	0	0	0	0	0	0	0	0	0	0	0	0
117.00 Other Special Purpose (specify)	0	0	0	0	0	0	0	0	0	0	0	0
190.00 Gift, Flower, Coffee Shop, & Canteen	0	0	0	0	0	0	0	0	0	0	0	0
190.01 Marketing	0	9,236	0	0	0	0	0	0	0	0	109,891	18,098
192.00 Physicians' Private Offices	0	0	0	0	0	0	0	0	0	0	0	0
193.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
193.01	0	0	0	0	0	0	0	0	0	0	0	0
193.02	0	0	0	0	0	0	0	0	0	0	0	0
193.03	0	0	0	0	0	0	0	0	0	0	0	0
193.04	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	<u>0</u>	<u>1,257,087</u>	<u>202,911</u>	<u>224,745</u>	<u>112,410</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>17,817,171</u>	<u>2,519,441</u>

Provider Name:
EAST VALLEY HOSPITAL MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2011

TRIAL BALANCE EXPENSES	MAINT & REPAIR 6.00	OPERATION OF PLANT 7.00	LAUNDRY & LINEN 8.00	HOUSEKEEP 9.00	DIETARY 10.00	CAFETERIA 11.00	MAINT OF PERSONNEL 12.00	NURSING ADMIN 13.00	CENTRAL SERVICE & SUPPLY 14.00	PHARMACY 15.00	MEDICAL RECORDS & LIBRARY 16.00	SOCIAL SERVICE 17.00
105.00 Kidney Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
106.00 Heart Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
107.00 Liver Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
108.00 Lung Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
109.00 Pancreas Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
110.00 Intestinal Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
111.00 Islet Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
112.00 Other Organ Acquisition (specify)	0	0	0	0	0	0	0	0	0	0	0	0
113.00 Interest Expense	0	0	0	0	0	0	0	0	0	0	0	0
114.00 Utilization Review-SNF	0	0	0	0	0	0	0	0	0	0	0	0
115.00 Ambulatory Surgical Center (Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
116.00 Hospice	0	0	0	0	0	0	0	0	0	0	0	0
117.00 Other Special Purpose (specify)	0	0	0	0	0	0	0	0	0	0	0	0
190.00 Gift, Flower, Coffee Shop, & Canteen	0	0	0	0	0	0	0	0	0	0	0	0
190.01 Marketing	0	0	0	0	0	1,782	0	0	0	0	0	0
192.00 Physicians' Private Offices	0	0	0	0	0	0	0	0	0	0	0	0
193.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
193.01	0	0	0	0	0	0	0	0	0	0	0	0
193.02	0	0	0	0	0	0	0	0	0	0	0	0
193.03	0	0	0	0	0	0	0	0	0	0	0	0
193.04	0	0	0	0	0	0	0	0	0	0	0	0
0												
TOTAL	<u>0</u>	<u>805,895</u>	<u>165,949</u>	<u>297,657</u>	<u>670,309</u>	<u>250,509</u>	<u>0</u>	<u>774,207</u>	<u>46,806</u>	<u>698,858</u>	<u>254,598</u>	<u>0</u>

STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.3

Provider Name:
EAST VALLEY HOSPITAL MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2011

TRIAL BALANCE EXPENSES	OTHER GEN	NONPHYSICIAN	NURSING	I & R SVC	I&R OTHER	PARAMEDICAL	ALLOC	ALLOC	SUBTOTAL	POST	TOTAL
	SVC (SPECIFIC) 18.00	ANESTHETIST 19.00	SCHOOL 20.00	SAL & BENEFITS 21.00	PROGRAM COSTS 22.00	EDUCATION PROGRAM 23.00	COST 23.01	COST 23.02	24.00	STEP-DOWN ADJUSTMENT 25.00	COST 26.00
105.00 Kidney Acquisition	0	0	0	0	0	0	0	0	0	0	0
106.00 Heart Acquisition	0	0	0	0	0	0	0	0	0	0	0
107.00 Liver Acquisition	0	0	0	0	0	0	0	0	0	0	0
108.00 Lung Acquisition	0	0	0	0	0	0	0	0	0	0	0
109.00 Pancreas Acquisition	0	0	0	0	0	0	0	0	0	0	0
110.00 Intestinal Acquisition	0	0	0	0	0	0	0	0	0	0	0
111.00 Islet Acquisition	0	0	0	0	0	0	0	0	0	0	0
112.00 Other Organ Acquisition (specify)	0	0	0	0	0	0	0	0	0	0	0
113.00 Interest Expense	0	0	0	0	0	0	0	0	0	0	0
114.00 Utilization Review-SNF	0	0	0	0	0	0	0	0	0	0	0
115.00 Ambulatory Surgical Center (Distinct Part)	0	0	0	0	0	0	0	0	0	0	0
116.00 Hospice	0	0	0	0	0	0	0	0	0	0	0
117.00 Other Special Purpose (specify)	0	0	0	0	0	0	0	0	0	0	0
190.00 Gift, Flower, Coffee Shop, & Canteen	0	0	0	0	0	0	0	0	0	0	0
190.01 Marketing	0	0	0	0	0	0	0	0	129,771	0	129,771
192.00 Physicians' Private Offices	0	0	0	0	0	0	0	0	0	0	0
193.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0
193.01	0	0	0	0	0	0	0	0	0	0	0
193.02	0	0	0	0	0	0	0	0	0	0	0
193.03	0	0	0	0	0	0	0	0	0	0	0
193.04	0	0	0	0	0	0	0	0	0	0	0
TOTAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>17,817,171</u>	<u>0</u>	<u>17,817,171</u>

STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:
EAST VALLEY HOSPITAL MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2011

	EMP BENE (GROSS SALARIES) 4.00	PAT ACCTG (GROSS REVENUE) 5.01	ADMITTING (GROSS REVENUE) 5.02	CREDIT (GROSS REVENUE) 5.03	STAT 5.04	STAT 5.05	STAT 5.06	STAT 5.07	STAT 5.08	RECON- CILIATION	ADM & GEN (ACCUM COST) 5.04	MANT & REPAIRS 6.00
105.00 Kidney Acquisition											0	
106.00 Heart Acquisition											0	
107.00 Liver Acquisition											0	
108.00 Lung Acquisition											0	
109.00 Pancreas Acquisition											0	
110.00 Intestinal Acquisition											0	
111.00 Islet Acquisition											0	
112.00 Other Organ Acquisition (specify)											0	
113.00 Interest Expense											0	
114.00 Utilization Review-SNF											0	
115.00 Ambulatory Surgical Center (Distinct Part)											0	
116.00 Hospice											0	
117.00 Other Special Purpose (specify)											0	
190.00 Gift, Flower, Coffee Shop, & Canteen											0	
190.01 Marketing	75,797										109,891	
192.00 Physicians' Private Offices											0	
193.00 Nonpaid Workers											0	
193.01											0	
193.02											0	
193.03											0	
193.04											0	
TOTAL	10,316,660	87,017,344	87,017,344	87,017,344	0	0	0	0	0		15,297,730	0
COST TO BE ALLOCATED	1,257,087	202,911	224,745	112,410	0	0	0	0	0		2,519,441	0
UNIT COST MULTIPLIER - SCH 8	0.121850	0.002332	0.002583	0.001292	0.000000	0.000000	0.000000	0.000000	0.000000		0.164694	0.000000

Provider Name:
EAST VALLEY HOSPITAL MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2011

	OPER PLANT (SQ FT)	LAUNDRY & LINEN (LB LNDRY)	HOUSE-KEEPING (SQ FT)	DIETARY (MEALS SERVED)	CAFETERIA (PAID FTE'S)	MANT OF PERSONNEL	NURSING ADMIN (NURSE SL)	CENT SERV & SUPPLY (CSTD REQUIS)	PHARMACY (COST REQUIS)	MED REC (GROSS REVENUE)	SOC SERV (TIME SPENT)	OTHER SVC (TIME SPENT)
	7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	15.00	16.00	17.00	18.00
GENERAL SERVICE COST CENTERS												
1.00	Capital Related Costs-Buildings and Fixtures											
2.00	Capital Related Costs-Movable Equipment											
3.00	Other Capital Related Costs											
3.01												
3.02												
3.03												
3.04												
3.05												
3.06												
3.07												
3.08												
3.09												
4.00	Employee Benefits											
5.01	Patient Accounting											
5.02	Admitting											
5.03	Credit and Collections											
5.04												
5.05												
5.06												
5.07												
5.08												
5.04	Administrative and General											
6.00	Maintenance and Repairs											
7.00	Operation of Plant											
8.00	Laundry and Linen Service 144											
9.00	Housekeeping 170											
10.00	Dietary 2,761											
11.00	Cafeteria 2,761											
12.00	Maintenance of Personnel 21,196											
13.00	Nursing Administration 250											
14.00	Central Services and Supply 250											
15.00	Pharmacy 723											
16.00	Medical Records & Library 910											
17.00	Social Service 910											
18.00	Other General Service (specify)											
19.00	Nonphysician Anesthetists											
20.00	Nursing School											
21.00	Intern & Res. Service-Salary & Fringes (Approved)											
22.00	Intern & Res. Other Program Costs (Approved)											
23.00	Paramedical Ed. Program (specify)											
23.01												
23.02												
INPATIENT ROUTINE COST CENTERS												
30.00	Adults and Pediatrics (Gen Routine) 16,993 91,054 16,993 15,388 4,210 1,785,615 15,165,004											
31.00	Intensive Care Unit 4,781 34,254 4,781 3,497 1,228 779,847 4,785,360											
32.00	Coronary Care Unit											
33.00	Burn Intensive Care Unit											
34.00	Surgical Intensive Care Unit											
35.00	Other Special Care (specify)											
40.00	Subprovider - IPF 3,980 39,561 3,980 16,635 3,425 1,320,998 14,279,360											
41.00	Subprovider - IRF											
42.00	Subprovider (specify)											
43.00	Nursery 392 4,936 392 181 123,559 645,937											
44.00	Skilled Nursing Facility											
45.00	Nursing Facility											
46.00	Other Long Term Care											
47.00												

Provider Name:
EAST VALLEY HOSPITAL MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2011

	OPER PLANT (SQ FT)	LAUNDRY & LINEN (LB LNDRY)	HOUSE-KEEPING (SQ FT)	DIETARY (MEALS SERVED)	CAFETERIA (PAID FTE'S)	MANT OF PERSONNEL	NURSING ADMIN (NURSE SL)	CENT SERV & SUPPLY (CSTD REQUIS)	PHARMACY (COST REQUIS)	MED REC (GROSS REVENUE)	SOC SERV (TIME SPENT)	OTHER SVC (TIME SPENT)
	7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	15.00	16.00	17.00	18.00
105.00 Kidney Acquisition												
106.00 Heart Acquisition												
107.00 Liver Acquisition												
108.00 Lung Acquisition												
109.00 Pancreas Acquisition												
110.00 Intestinal Acquisition												
111.00 Islet Acquisition												
112.00 Other Organ Acquisition (specify)												
113.00 Interest Expense												
114.00 Utilization Review-SNF												
115.00 Ambulatory Surgical Center (Distinct Part)												
116.00 Hospice												
117.00 Other Special Purpose (specify)												
190.00 Gift, Flower, Coffee Shop, & Canteen												
190.01 Marketing						109						
192.00 Physicians' Private Offices												
193.00 Nonpaid Workers												
193.01												
193.02												
193.03												
193.04												
TOTAL	43,286	205,785	42,972	56,716	15,326	0	5,933,325	100	100	87,017,444	0	0
COST TO BE ALLOCATED	805,895	165,949	297,657	670,309	250,509	0	774,207	46,806	698,858	254,598	0	0
UNIT COST MULTIPLIER - SCH 8	18.617911	0.806420	6.926759	11.818695	16.345365	0.000000	0.130485	468.062420	6988.578371	0.002926	0.000000	0.000000

Provider Name:
EAST VALLEY HOSPITAL MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2011

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

GENERAL SERVICE COST CENTERS

- 1.00 Capital Related Costs-Buildings and Fixtures
- 2.00 Capital Related Costs-Movable Equipment
- 3.00 Other Capital Related Costs
- 3.01
- 3.02
- 3.03
- 3.04
- 3.05
- 3.06
- 3.07
- 3.08
- 3.09
- 4.00 Employee Benefits
- 5.01 Patient Accounting
- 5.02 Admitting
- 5.03 Credit and Collections
- 5.04
- 5.05
- 5.06
- 5.07
- 5.08
- 5.04 Administrative and General
- 6.00 Maintenance and Repairs
- 7.00 Operation of Plant
- 8.00 Laundry and Linen Service
- 9.00 Housekeeping
- 10.00 Dietary
- 11.00 Cafeteria
- 12.00 Maintenance of Personnel
- 13.00 Nursing Administration
- 14.00 Central Services and Supply
- 15.00 Pharmacy
- 16.00 Medical Records & Library
- 17.00 Social Service
- 18.00 Other General Service (specify)
- 19.00 Nonphysician Anesthetists
- 20.00 Nursing School
- 21.00 Intern & Res. Service-Salary & Fringes (Approved)
- 22.00 Intern & Res. Other Program Costs (Approved)
- 23.00 Paramedical Ed. Program (specify)
- 23.01
- 23.02

INPATIENT ROUTINE COST CENTERS

- 30.00 Adults and Pediatrics (Gen Routine)
- 31.00 Intensive Care Unit
- 32.00 Coronary Care Unit
- 33.00 Burn Intensive Care Unit
- 34.00 Surgical Intensive Care Unit
- 35.00 Other Special Care (specify)
- 40.00 Subprovider - IPF
- 41.00 Subprovider - IRF
- 42.00 Subprovider (specify)
- 43.00 Nursery
- 44.00 Skilled Nursing Facility
- 45.00 Nursing Facility
- 46.00 Other Long Term Care
- 47.00

Provider Name:
EAST VALLEY HOSPITAL MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2011

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

ANCILLARY COST CENTERS

- 50.00 Operating Room
- 51.00 Recovery Room
- 52.00 Labor Room and Delivery Room
- 53.00 Anesthesiology
- 54.00 Radiology-Diagnostic
- 55.00 Radiology-Therapeutic
- 56.00 Radioisotope
- 57.00 Computed Tomography (CT) Scan
- 58.00 Magnetic Resonance Imaging (MRI)
- 59.00 Cardiac Catheterization
- 60.00 Laboratory
- 61.00 PBP Clinical Laboratory Services-Program Only
- 62.00 Whole Blood & Packed Red Blood Cells
- 63.00 Blood Storing, Processing, & Trans.
- 64.00 Intravenous Therapy
- 65.00 Respiratory Therapy
- 66.00 Physical Therapy
- 67.00 Occupational Therapy
- 68.00 Speech Pathology
- 69.00 Electrocardiology
- 70.00 Electroencephalography
- 71.00 Medical Supplies Charged to Patients
- 72.00 Implantable Devices Charged to Patients
- 73.00 Drugs Charged to Patients
- 74.00 Renal Dialysis
- 75.00 ASC (Non-Distinct Part)
- 76.00 Other Ancillary (specify)
- 77.00
- 78.00
- 79.00
- 80.00
- 81.00
- 82.00
- 83.00
- 84.00
- 85.00
- 86.00
- 87.00
- 87.01
- 88.00 Rural Health Clinic (RHC)
- 89.00 Federally Qualified Health Center (FQHC)
- 90.00 Clinic
- 90.01 Partial Hospitalization
- 91.00 Emergency
- 93.00 Other Outpatient Services (Specify)
- 93.01
- 93.02
- 93.03
- 93.04
- 93.05

NONREIMBURSABLE COST CENTERS

- 94.00 Home Program Dialysis
- 95.00 Ambulance Services
- 96.00 Durable Medical Equipment-Rented
- 97.00 Durable Medical Equipment-Sold
- 98.00 Other Reimbursable (specify)
- 99.00 Outpatient Rehabilitation Provider (specify)
- 100.00 Intern-Resident Service (not appvd. tchng. prgm.)
- 101.00 Home Health Agency

TRIAL BALANCE OF EXPENSES

Provider Name:
EAST VALLEY HOSPITAL MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2011

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	GENERAL SERVICE COST CENTERS			
1.00	Capital Related Costs-Buildings and Fixtures	\$ 680,677	\$ 0	\$ 680,677
2.00	Capital Related Costs-Movable Equipment	272,480	(230,012)	42,468
3.00	Other Capital Related Costs		0	0
3.01			0	0
3.02			0	0
3.03			0	0
3.04			0	0
3.05			0	0
3.06			0	0
3.07			0	0
3.08			0	0
3.09			0	0
4.00	Employee Benefits	1,248,085	5,154	1,253,239
5.01	Patient Accounting	179,388	0	179,388
5.02	Admitting	188,119	9,447	197,566
5.03	Credit and Collections	100,400	0	100,400
5.04			0	0
5.05			0	0
5.06			0	0
5.07			0	0
5.08			0	0
5.04	Administrative and General	2,220,538	35,483	2,256,021
6.00	Maintenance and Repairs		0	0
7.00	Operation of Plant	649,462	0	649,462
8.00	Laundry and Linen Service	138,422	0	138,422
9.00	Housekeeping	230,463	0	230,463
10.00	Dietary	449,297	0	449,297
11.00	Cafeteria		0	0
12.00	Maintenance of Personnel		0	0
13.00	Nursing Administration	578,671	3,627	582,298
14.00	Central Services and Supply		0	0
15.00	Pharmacy	514,376	11,475	525,851
16.00	Medical Records & Library	159,360	9,983	169,343
17.00	Social Service		0	0
18.00	Other General Service (specify)		0	0
19.00	Nonphysician Anesthetists		0	0
20.00	Nursing School		0	0
21.00	Intern & Res. Service-Salary & Fringes (Approved)		0	0
22.00	Intern & Res. Other Program Costs (Approved)		0	0
23.00	Paramedical Ed. Program (specify)		0	0
23.01			0	0
23.02			0	0
	INPATIENT ROUTINE COST CENTERS			
30.00	Adults and Pediatrics (Gen Routine)	2,136,963	7,782	2,144,745
31.00	Intensive Care Unit	890,798	219	891,017
32.00	Coronary Care Unit		0	0
33.00	Burn Intensive Care Unit		0	0
34.00	Surgical Intensive Care Unit		0	0
35.00	Other Special Care (specify)		0	0
40.00	Subprovider - IPF	1,567,867	4,602	1,572,469
41.00	Subprovider - IRF		0	0
42.00	Subprovider (specify)		0	0
43.00	Nursery	171,754	0	171,754
44.00	Skilled Nursing Facility		0	0
45.00	Nursing Facility		0	0
46.00	Other Long Term Care		0	0
47.00			0	0

TRIAL BALANCE OF EXPENSES

Provider Name:
EAST VALLEY HOSPITAL MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2011

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
50.00	Operating Room	\$ 411,605	\$ 44,737	\$ 456,342
51.00	Recovery Room		0	0
52.00	Labor Room and Delivery Room	422,191	0	422,191
53.00	Anesthesiology		0	0
54.00	Radiology-Diagnostic	270,583	0	270,583
55.00	Radiology-Therapeutic	107,118	0	107,118
56.00	Radioisotope	30,014	0	30,014
57.00	Computed Tomography (CT) Scan	126,529	41,813	168,342
58.00	Magnetic Resonance Imaging (MRI)		0	0
59.00	Cardiac Catheterization		0	0
60.00	Laboratory	832,195	25,592	857,787
61.00	PBP Clinical Laboratory Services-Program Only		0	0
62.00	Whole Blood & Packed Red Blood Cells		0	0
63.00	Blood Storing, Processing, & Trans.		0	0
64.00	Intravenous Therapy		0	0
65.00	Respiratory Therapy	483,793	24,988	508,781
66.00	Physical Therapy	49,209	0	49,209
67.00	Occupational Therapy		0	0
68.00	Speech Pathology		0	0
69.00	Electrocardiology		0	0
70.00	Electroencephalography		0	0
71.00	Medical Supplies Charged to Patients	361,651	0	361,651
72.00	Implantable Devices Charged to Patients	98,628	0	98,628
73.00	Drugs Charged to Patients	506,116	0	506,116
74.00	Renal Dialysis	41,350	0	41,350
75.00	ASC (Non-Distinct Part)		0	0
76.00	Other Ancillary (specify)		0	0
77.00			0	0
78.00			0	0
79.00			0	0
80.00			0	0
81.00			0	0
82.00			0	0
83.00			0	0
84.00			0	0
85.00			0	0
86.00			0	0
87.00			0	0
87.01			0	0
88.00	Rural Health Clinic (RHC)		0	0
89.00	Federally Qualified Health Center (FQHC)		0	0
90.00	Clinic		0	0
90.01	Partial Hospitalization	63,069	0	63,069
91.00	Emergency	1,535,345	5,110	1,540,455
93.00	Other Outpatient Services (Specify)		0	0
93.01			0	0
93.02			0	0
93.03			0	0
93.04			0	0
93.05			0	0
	SUBTOTAL	\$ 17,716,516	\$ 0	\$ 17,716,516
	NONREIMBURSABLE COST CENTERS			
94.00	Home Program Dialysis		0	0
95.00	Ambulance Services		0	0
96.00	Durable Medical Equipment-Rented		0	0
97.00	Durable Medical Equipment-Sold		0	0

TRIAL BALANCE OF EXPENSES

Provider Name:
EAST VALLEY HOSPITAL MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2011

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
98.00	Other Reimbursable (specify)		0	0
99.00	Outpatient Rehabilitation Provider (specify)		0	0
100.00	Intern-Resident Service (not appvd. tchnng. prgm.)		0	0
101.00	Home Health Agency		0	0
105.00	Kidney Acquisition		0	0
106.00	Heart Acquisition		0	0
107.00	Liver Acquisition		0	0
108.00	Lung Acquisition		0	0
109.00	Pancreas Acquisition		0	0
110.00	Intestinal Acquisition		0	0
111.00	Islet Acquisition		0	0
112.00	Other Organ Acquisition (specify)		0	0
113.00	Interest Expense		0	0
114.00	Utilization Review-SNF		0	0
115.00	Ambulatory Surgical Center (Distinct Part)		0	0
116.00	Hospice		0	0
117.00	Other Special Purpose (specify)		0	0
190.00	Gift, Flower, Coffee Shop, & Canteen		0	0
190.01	Marketing	100,655	0	100,655
192.00	Physicians' Private Offices		0	0
193.00	Nonpaid Workers		0	0
193.01			0	0
193.02			0	0
193.03			0	0
193.04			0	0
	SUBTOTAL	\$ 100,655	\$ 0	\$ 100,655
200	TOTAL	\$ 17,817,171	\$ 0	\$ 17,817,171

(To Schedule 8)

Provider Name:
EAST VALLEY HOSPITAL MEDICAL CENTER

	TOTAL ADJ (Page 1 & 2)	AUDIT ADJ 1	AUDIT ADJ									
105.00 Kidney Acquisition	0											
106.00 Heart Acquisition	0											
107.00 Liver Acquisition	0											
108.00 Lung Acquisition	0											
109.00 Pancreas Acquisition	0											
110.00 Intestinal Acquisition	0											
111.00 Islet Acquisition	0											
112.00 Other Organ Acquisition (specify)	0											
113.00 Interest Expense	0											
114.00 Utilization Review-SNF	0											
115.00 Ambulatory Surgical Center (Distinct Part)	0											
116.00 Hospice	0											
117.00 Other Special Purpose (specify)	0											
190.00 Gift, Flower, Coffee Shop, & Canteen	0											
190.01 Marketing	0											
192.00 Physicians' Private Offices	0											
193.00 Nonpaid Workers	0											
193.01	0											
193.02	0											
193.03	0											
193.04	0											
200.00 TOTAL	<u>\$0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

(To Sch 10)

Provider Name				Fiscal Period				Provider NPI		Adjustments
EAST VALLEY HOSPITAL MEDICAL CENTER				JANUARY 1, 2011 THROUGH DECEMBER 31, 2011				1649307489		10
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report								
		Work Sheet	Part	Title	Line	Col.				
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>										
1	10A	A		2.00	7	Capital Related Costs-Movable Equipment	\$272,480	(\$230,012)	\$42,468	
	10A	A		4.00	7	Employee Benefits	1,248,085	5,154	1,253,239	
	10A	A		5.02	7	Admitting	188,119	9,447	197,566	
	10A	A		5.04	7	Administrative and General	2,220,538	35,483	2,256,021	
	10A	A		13.00	7	Nursing Administration	578,671	3,627	582,298	
	10A	A		15.00	7	Pharmacy	514,376	11,475	525,851	
	10A	A		16.00	7	Medical Records & Medical Records Library	159,360	9,983	169,343	
	10A	A		30.00	7	Adults and Pediatrics (General Routine Care)	2,136,963	7,782	2,144,745	
	10A	A		31.00	7	Intensive Care Unit	890,798	219	891,017	
	10A	A		40.00	7	Subprovider - IPF	1,567,867	4,602	1,572,469	
	10A	A		50.00	7	Operating Room	411,605	44,737	456,342	
	10A	A		57.00	7	Computed Tomography (CT) Scan	126,529	41,813	168,342	
	10A	A		60.00	7	Laboratory	832,195	25,592	857,787	
	10A	A		65.00	7	Respiratory Therapy	483,793	24,988	508,781	
	10A	A		91.00	7	Emergency	1,535,345	5,110	1,540,455	
To reverse the provider's reclassification of departmental equipment rental expense in order to directly assign the costs. 42 CFR 413.24 CMS Pub. 15-1, Sections 2302.4A, 2304, and 2307A										
2	8	B	I	30.00	25.00	Adults and Pediatrics (General Routine Care)	\$4,160,436	\$2,789,569	\$6,950,005	
	8	B	I	40.00	25.00	Subprovider - IPF	2,789,569	(2,789,569)	0	
To reclassify Subprovider - IPF costs to Adults and Pediatrics after step-down. 42 CFR 413.20, 413.24, and 413.53(b)(c) CMS Pub. 15-1, Sections 2300, 2304, 2336, and 2306										

Provider Name			Fiscal Period				Provider NPI		Adjustments	
EAST VALLEY HOSPITAL MEDICAL CENTER			JANUARY 1, 2011 THROUGH DECEMBER 31, 2011				1649307489		10	
Report References										
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
		Work Sheet	Part	Title	Line	Col.				
<u>ADJUSTMENT TO REPORTED STATISTICS</u>										
3	9	B-1			5.03	1,2	Credit and Collections (Square Feet)	12,012	(11,952)	60
	9	B-1			5.04	1,2	Administrative and General To reclassify administrative and general statistics from credit and collections to agree with prior year audited square footage. 42 CFR 413.24 CMS Pub. 15-1, Sections 2304 and 2306	60	11,952	12,012

Provider Name			Fiscal Period				Provider NPI		Adjustments	
EAST VALLEY HOSPITAL MEDICAL CENTER			JANUARY 1, 2011 THROUGH DECEMBER 31, 2011				1649307489		10	
Report References										
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
		Work Sheet	Part	Title	Line	Col.				
<u>ADJUSTMENT TO REPORTED PATIENT DAYS</u>										
4	Contract 4	D-1	I	XIX	1.00	1	Adults and Pediatrics - Total	5,796	5,527	11,323
	Contract 4	D-1	I	XIX	4.00	1	Adults and Pediatrics - Semi - Private Days	5,796	5,527	11,323
	N/A	D-1	I	XIX	1.00	1	Subprovider - IPF - Total	5,527	(5,527)	0
	N/A	D-1	I	XIX	4.00	1	Subprovider - IPF - Semi - Private Days	5,527	(5,527)	0
<p>To reclassify Subprovider - IPF total inpatient days to Adults and Pediatrics in conjunction with adjustment 2. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2300 and 2336.1</p>										

Provider Name							Fiscal Period	Provider NPI	Adjustments	
EAST VALLEY HOSPITAL MEDICAL CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1649307489	10	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.				
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - CONTRACT										
5	Contract 4	D-1	I	XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics	1,502	(208)	1,294
	Contract 4A	D-1	II	XIX	43.00	4	Medi-Cal Days - Intensive Care Unit	361	40	401
6	Contract 6	D-3		XIX	50.00	2	Medi-Cal Ancillary Charges - Operating Room	\$1,271,987	\$287	\$1,272,274
	Contract 6	D-3		XIX	54.00	2	Medi-Cal Ancillary Charges - Radiology-Diagnostic	168,222	7,509	175,731
	Contract 6	D-3		XIX	55.00	2	Medi-Cal Ancillary Charges - Radiology-Therapeutic	98,040	8,165	106,205
	Contract 6	D-3		XIX	56.00	2	Medi-Cal Ancillary Charges - Radioisotope	69,699	10,864	80,563
	Contract 6	D-3		XIX	57.00	2	Medi-Cal Ancillary Charges - Computed Tomography (CT) Scan	268,865	20,102	288,967
	Contract 6	D-3		XIX	60.00	2	Medi-Cal Ancillary Charges - Laboratory	1,412,002	79,365	1,491,367
	Contract 6	D-3		XIX	65.00	2	Medi-Cal Ancillary Charges - Respiratory Therapy	1,585,482	120,759	1,706,241
	Contract 6	D-3		XIX	66.00	2	Medi-Cal Ancillary Charges - Physical Therapy	22,842	1,691	24,533
	Contract 6	D-3		XIX	71.00	2	Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients	1,158,408	47,606	1,206,014
	Contract 6	D-3		XIX	73.00	2	Medi-Cal Ancillary Charges - Drugs Charged to Patients	2,724,218	210,054	2,934,272
	Contract 6	D-3		XIX	91.00	2	Medi-Cal Ancillary Charges - Emergency	301,379	16,749	318,128
	Contract 6	D-3		XIX	200.00	2	Medi-Cal Ancillary Charges - Total	9,333,127	523,151	9,856,278
7	Contract 2	E-3	VII	XIX	8.00	1	Medi-Cal Routine Service Charges	\$5,064,712	\$236,136	\$5,300,848
	Contract 2	E-3	VII	XIX	9.00	1	Medi-Cal Ancillary Service Charges	9,333,127	523,151	9,856,278
8	Contract 3	E-3	VII	XIX	32.00	1	Medi-Cal Deductible	\$0	\$73,727	\$73,727
	Contract 3	E-3	VII	XIX	33.00	1	Medi-Cal Coinsurance	69,380	(67,941)	1,439
<p style="text-align: center;">To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through July 1, 2013 Report Date: July 22, 2013 42 CFR 413.20, 413.24, 413.53, and 433.139 CMS Pub. 15-1, Sections 2304, 2404, and 2408 CCR, Title 22, Section 51541</p>										

Provider Name			Fiscal Period				Provider NPI		Adjustments	
EAST VALLEY HOSPITAL MEDICAL CENTER			JANUARY 1, 2011 THROUGH DECEMBER 31, 2011				1649307489		10	
Report References			Explanation of Audit Adjustments				As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Audit Report	Work Sheet								Cost Report
		Part	Title	Line	Col.					
<u>ADJUSTMENTS TO OTHER MATTERS</u>										
9	Contract 1	Not Reported	Medi-Cal Overpayments To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1				\$0	\$600	\$600	
10	Contract 1	Not Reported	Medi-Cal Credit Balance 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				\$0	\$1,945	\$1,945	