

**REPORT
ON THE
COST REPORT REVIEW**

**FOOTHILL PRESBYTERIAN HOSPITAL
GLENDORA, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1992733513**

**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: Mandy Ho**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

October 9, 2013

Roger Sharma
Chief Financial Officer
Foothill Presbyterian Hospital
250 South Grand Avenue
Glendora, CA 91741

FOOTHILL PRESBYTERIAN HOSPITAL
NATIONAL PROVIDER IDENTIFIER (NPI) 1992733513
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 \$3,595, 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.

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

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

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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: Patrick Jordan
Healthcare Reimbursement Consultant
24520 Hawthorne Blvd., #109
Torrance, CA 90505

SUMMARY OF FINDINGS

Provider Name:
FOOTHILL PRESBYTERIAN HOSPITAL

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: 1992733513	Reported		\$ 4,900,758
	Net Change		\$ 19,760
	Audited Cost		\$ 4,920,518
	Audited Amount Due Provider (State)	\$ (3,595)	
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)		\$ (3,595)	
9. Total Medi-Cal Cost			\$ 4,920,518

SUMMARY OF FINDINGS

Provider Name:
FOOTHILL PRESBYTERIAN HOSPITAL

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)		\$ (3,595)	

COMPUTATION OF MEDI-CAL CONTRACT COST

Provider Name:
FOOTHILL PRESBYTERIAN HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2011

Provider NPI:
1992733513

		REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Contract Sch 3)		\$ <u>4,900,758</u>	\$ <u>4,920,518</u>
2. Excess Reasonable Cost Over Charges (Contract Sch 2)		\$ <u>0</u>	\$ <u>0</u>
3. Medi-Cal Inpatient Hospital Based Physician Services		\$ <u>0</u>	\$ <u>N/A</u>
4.	\$	\$ <u>0</u>	\$ <u>0</u>
5. Subtotal (Sum of Lines 1 through 4)		\$ <u>4,900,758</u>	\$ <u>4,920,518</u>
6.	\$	\$ <u>0</u>	\$ <u>0</u>
7.	\$	\$ <u>0</u>	\$ <u>0</u>
8. Total Medi-Cal Cost (Sum of Lines 5 through 7)		\$ <u><u>4,900,758</u></u>	\$ <u><u>4,920,518</u></u>
		(To Summary of Findings)	
9. Medi-Cal Overpayments (Adj 8)		\$ <u>0</u>	\$ <u>(1,535)</u>
10. Medi-Cal Credit Balances (Adj 7)		\$ <u>0</u>	\$ <u>(2,060)</u>
11.	\$	\$ <u>0</u>	\$ <u>0</u>
12.	\$	\$ <u>0</u>	\$ <u>0</u>
13. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)		\$ <u><u>0</u></u>	\$ <u><u>(3,595)</u></u>
		(To Summary of Findings)	

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

Provider Name:
FOOTHILL PRESBYTERIAN HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2011

Provider NPI:
1992733513

REPORTED	AUDITED
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REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Contract Sch 3)	\$ <u>4,923,068</u>	\$ <u>5,003,598</u>
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CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj 5)	\$ <u>5,435,757</u>	\$ <u>5,382,811</u>
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3. Inpatient Ancillary Service Charges (Adj 5)	\$ <u>10,491,605</u>	\$ <u>10,946,798</u>
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4. Total Charges - Medi-Cal Inpatient Services	\$ <u>15,927,362</u>	\$ <u>16,329,609</u>
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5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ <u>11,004,294</u>	\$ <u>11,326,011</u>
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6. Excess of Reasonable Cost Over Customary Charges (Line 1 minus Line 4)	\$ <u>0</u>	\$ <u>0</u>
	(To 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:
FOOTHILL PRESBYTERIAN HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2011

Provider NPI:
1992733513

GENERAL SERVICE UNIT NET OF SWING-BEDS COSTS

	REPORTED	AUDITED
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INPATIENT DAYS

1. Total Inpatient Days (include private & swing-bed) (Adj)	15,637	15,637
2. Inpatient Days (include private, exclude swing-bed)	15,637	15,637
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj)	15,637	15,637
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 3)	1,669	1,696

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)	\$ 17,527,851	\$ 17,602,550
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)	\$ 17,527,851	\$ 17,602,550

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges) (Adj)	\$ 28,608,069	\$ 28,608,069
29. Private Room Charges (excluding swing-bed charges) (Adj)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges) (Adj)	\$ 28,608,069	\$ 28,608,069
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 ÷ L 28)	\$ 0.612689	\$ 0.615300
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)	\$ 1,829.51	\$ 1,829.51
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)	\$ 17,527,851	\$ 17,602,550

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 ÷ L 2)	\$ 1,120.92	\$ 1,125.70
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 1,870,815	\$ 1,909,187
40. Cost Applicable to Medi-Cal (Contract Sch 4A)	\$ 1,145,212	\$ 1,117,955
41. Cost Applicable to Medi-Cal (Contract Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39, 40 & 41)	\$ 3,016,027	\$ 3,027,142

(To Contract Sch 3)

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

Provider Name:
FOOTHILL PRESBYTERIAN HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2011

Provider NPI:
1992733513

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 43, Col 27)	\$ 1,231,611	\$ 1,191,156
2. Total Inpatient Days (Adj)	1,872	1,872
3. Average Per Diem Cost	\$ 657.91	\$ 636.30
4. Medi-Cal Inpatient Days (Adj)	401	372
5. Cost Applicable to Medi-Cal	\$ 263,822	\$ 236,704
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 31, Col 27)	\$ 7,581,387	\$ 7,580,174
7. Total Inpatient Days (Adj)	4,275	4,275
8. Average Per Diem Cost	\$ 1,773.42	\$ 1,773.14
9. Medi-Cal Inpatient Days (Adj)	497	497
10. Cost Applicable to Medi-Cal	\$ 881,390	\$ 881,251
CORONARY CARE UNIT		
11. Total Inpatient Routine Cost (Sch 8, Line 32, Col 27)	\$ 0	\$ 0
12. Total Inpatient Days (Adj)	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Adj)	0	0
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0
BURN INTENSIVE CARE UNIT		
16. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 0	\$ 0
17. Total Inpatient Days (Adj)	0	0
18. Average Per Diem Cost	\$ 0.00	\$ 0.00
19. Medi-Cal Inpatient Days (Adj)	0	0
20. Cost Applicable to Medi-Cal	\$ 0	\$ 0
SURGICAL INTENSIVE CARE UNIT		
21. Total Inpatient Routine Cost (Sch 8, Line 34, Col 27)	\$ 0	\$ 0
22. Total Inpatient Days (Adj)	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Adj)	0	0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
OTHER SPECIAL CARE (SPECIFY)		
26. Total Inpatient Routine Cost (Sch 8, Line 35, Col 27)	\$ 0	\$ 0
27. Total Inpatient Days (Adj)	0	0
28. Average Per Diem Cost	\$ 0.00	\$ 0.00
29. Medi-Cal Inpatient Days (Adj)	0	0
30. Cost Applicable to Medi-Cal	\$ 0	\$ 0
31. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,30)	\$ 1,145,212	\$ 1,117,955

(To Contract Sch 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
FOOTHILL PRESBYTERIAN HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2011

Provider NPI:
1992733513

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
27. Average Per Diem Cost	\$ 0.00	\$ 0.00
28. Medi-Cal Inpatient Days (Adj)	0	0
29. Cost Applicable to Medi-Cal	\$ 0	\$ 0
30. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,29)	\$ 0	\$ 0

(To Contract Sch 4)

SCHEDULE OF MEDI-CAL ANCILLARY COSTS

Provider Name:
FOOTHILL PRESBYTERIAN HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2011

Provider NPI:
1992733513

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	\$ 5,389,859	\$ 27,398,241	0.196723	\$ 998,667	\$ 196,461
51.00	Recovery Room	0	0	0.000000	0	0
52.00	Delivery Room and Labor Room	1,043,666	1,538,535	0.678351	245,893	166,802
53.00	Anesthesiology	15,740	2,708,418	0.005811	98,012	570
54.00	Radiology-Diagnostic	4,616,755	13,832,104	0.333771	586,496	195,755
54.01	MRI / CT Scan	954,323	22,204,590	0.042979	868,064	37,308
56.00	Radioisotope	0	0	0.000000	0	0
57.00	Computed Tomography (CT) Scan	0	0	0.000000	0	0
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	3,950,398	33,135,069	0.119221	1,847,671	220,281
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, and Trans.	1,014,285	1,148,634	0.883036	97,541	86,132
64.00	Intravenous Therapy	0	0	0.000000	0	0
65.00	Respiratory Therapy	2,100,719	10,865,534	0.193338	1,309,194	253,117
66.00	Physical Therapy	943,269	2,975,775	0.316983	117,027	37,096
67.00	Occupational Therapy	0	0	0.000000	0	0
68.00	Speech Pathology	0	0	0.000000	0	0
69.00	Electrocardiology	939,595	7,298,715	0.128734	446,113	57,430
70.00	Electroencephalography	77,824	176,432	0.441101	9,325	4,113
71.00	Medical Supplies Charged to Patients	1,674,551	5,412,186	0.309404	265,248	82,069
72.00	Implantable Devices Charged to Patients	2,789,984	7,595,078	0.367341	95,130	34,945
73.00	Drugs Charged to Patients	3,364,078	30,647,281	0.109768	2,973,693	326,415
74.00	Renal Dialysis	390,497	624,701	0.625094	93,354	58,355
75.00	ASC (Non-Distinct Part)	0	0	0.000000	0	0
75.01	GI Lab	1,333,594	4,055,433	0.328841	179,303	58,962
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	546,464	2,098,579	0.260397	0	0
91.00	Emergency	7,814,875	34,834,396	0.224344	716,067	160,645
92.00	Observation Beds (Non-Distinct Part)	0	0	0.000000	0	0
93.00	Other Outpatient Services (Specify)	0	0	0.000000	0	0
93.01		0	0	0.000000	0	0
93.02		0	0	0.000000	0	0
93.03		0	0	0.000000	0	0
93.04		0	0	0.000000	0	0
93.05		0	0	0.000000	0	0
	TOTAL	\$ 38,960,477	\$ 208,549,701		\$ 10,946,798	\$ 1,976,456

(To Contract Sch 3)

* From Schedule 8, Column 26

ADJUSTMENTS TO MEDI-CAL CHARGES

Provider Name:
FOOTHILL PRESBYTERIAN HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2011

Provider NPI:
1992733513

ANCILLARY CHARGES		REPORTED	ADJUSTMENTS (Adj 4)	AUDITED
50.00	Operating Room	\$ 957,140	\$ 41,527	\$ 998,667
51.00	Recovery Room			0
52.00	Delivery Room and Labor Room	235,668	10,225	245,893
53.00	Anesthesiology	93,936	4,076	98,012
54.00	Radiology-Diagnostic	562,108	24,388	586,496
54.01	MRI / CT Scan	831,968	36,096	868,064
56.00	Radioisotope			0
57.00	Computed Tomography (CT) Scan			0
58.00	Magnetic Resonance Imaging (MRI)			0
59.00	Cardiac Catheterization			0
60.00	Laboratory	1,770,841	76,830	1,847,671
61.00	PBP Clinical Laboratory Services-Program Only			0
62.00	Whole Blood & Packed Red Blood Cells			0
63.00	Blood Storing, Processing, and Trans.	93,485	4,056	97,541
64.00	Intravenous Therapy			0
65.00	Respiratory Therapy	1,254,755	54,439	1,309,194
66.00	Physical Therapy	112,161	4,866	117,027
67.00	Occupational Therapy			0
68.00	Speech Pathology			0
69.00	Electrocardiology	427,563	18,550	446,113
70.00	Electroencephalography	8,937	388	9,325
71.00	Medical Supplies Charged to Patients	121,031	144,217	265,248
72.00	Implantable Devices Charged to Patients	224,362	(129,232)	95,130
73.00	Drugs Charged to Patients	2,850,040	123,653	2,973,693
74.00	Renal Dialysis	89,472	3,882	93,354
75.00	ASC (Non-Distinct Part)			0
75.01	GI Lab	171,847	7,456	179,303
77.00				0
78.00				0
79.00				0
80.00				0
81.00				0
82.00				0
83.00				0
84.00				0
85.00				0
86.00				0
87.00				0
87.01				0
88.00	Rural Health Clinic (RHC)			0
89.00	Federally Qualified Health Center (FQHC)			0
90.00	Clinic			0
91.00	Emergency	686,291	29,776	716,067
92.00	Observation Beds (Non-Distinct Part)			0
93.00	Other Outpatient Services (Specify)			0
93.01				0
93.02				0
93.03				0
93.04				0
93.05				0
TOTAL MEDI-CAL ANCILLARY CHARGES		\$ 10,491,605	\$ 455,193	\$ 10,946,798

Provider Name:
FOOTHILL PRESBYTERIAN HOSPITAL

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 5.00
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	6,743	1,414
190.01 Non-Reimbursable Cost Center	0	0	0	0	0	0	0	0	0	0	27,024	5,666
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>75,667</u>	<u>0</u>	<u>66,221,298</u>	<u>11,477,533</u>							

Provider Name:
FOOTHILL PRESBYTERIAN HOSPITAL

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	233	0	0	0	0	0	0
190.01 Non-Reimbursable Cost Center	0	68,758	0	28,714	0	728,641	0	0	0	0	0	19,748
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>3,436,778</u>	<u>564,026</u>	<u>1,415,356</u>	<u>1,047,877</u>	<u>1,265,424</u>	<u>0</u>	<u>1,759,614</u>	<u>1,238,489</u>	<u>1,457,737</u>	<u>79,714</u>	<u>140,592</u>

STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.3

Provider Name:
FOOTHILL PRESBYTERIAN HOSPITAL

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	ANESTHETIST	SCHOOL	SAL & BENEFITS	PROGRAM	EDUCATION	COST	COST		STEP-DOWN	COST
	(SPECIFIC)				COSTS	PROGRAM	23.01	23.02	24.00	ADJUSTMENT	26.00
	18.00	19.00	20.00	21.00	22.00	23.00				25.00	
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	8,389	0	8,389
190.01 Non-Reimbursable Cost Center	0	0	0	0	0	0	0	0	878,551	0	878,551
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>66,221,298</u>	<u>0</u>	<u>66,221,298</u>

STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:
FOOTHILL PRESBYTERIAN HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2011

	EMP BENE (GROSS SALARIES) 4.00	STAT 5.01	STAT 5.02	STAT 5.03	STAT 5.04	STAT 5.05	STAT 5.06	STAT 5.07	STAT 5.08	RECON- CILIATION	ADM & GEN (ACCUM COST) 5.00	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										6,743	
190.01	Non-Reimbursable Cost Center										27,024	
192.00	Physicians' Private Offices										0	
193.00	Nonpaid Workers										0	
193.01											0	
193.02											0	
193.03											0	
193.04											0	
	TOTAL	32,489,127	0	0	0	0	0	0	0		54,743,765	0
	COST TO BE ALLOCATED	75,667	0	0	0	0	0	0	0		11,477,533	0
	UNIT COST MULTIPLIER - SCH 8	0.002329	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000		0.209659	0.000000

Provider Name:
FOOTHILL PRESBYTERIAN HOSPITAL

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 HR)	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	New Cap Rel Costs-Bldg & Fixt											
2.00	New Cap Rel Costs-Mvble Equip											
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												
5.02												
5.03												
5.04												
5.05												
5.06												
5.07												
5.08												
5.00	Administrative and General											
6.00	Maintenance and Repairs											
7.00	Operation of Plant											
8.00	464											
9.00	883	17,282										
10.00	3,239			3,239								
11.00	4,421			4,421								
12.00	Maintenance of Personnel											
13.00	Nursing Administration											
14.00	2,213			2,213	692							
14.00	1,967			1,967	775	6,842						
15.00	863			863	896			11,235				
16.00	1,193			1,193								
17.00	108			108	94							
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	30,359	212,296	30,359	42,220	9,155	138,547		387,641	3,557	28,608,069	2,825	
31.00	5,958	63,528	5,958	6,413	3,786	58,207		201,974	804	17,179,985	1,459	
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	491	15,002	491			585	7,190		32,855	1,791,039		
44.00	Skilled Nursing Facility											
45.00	Nursing Facility											
46.00	Other Long Term Care											
47.00												

STATE OF CALIFORNIA

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

SCHEDULE 9.2

Provider Name:
FOOTHILL PRESBYTERIAN HOSPITAL

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 HR)	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					13							
190.01 Non-Reimbursable Cost Center	1,948		1,948		40,739						713	
192.00 Physicians' Private Offices												
193.00 Nonpaid Workers												
193.01												
193.02												
193.03												
193.04												
TOTAL	97,368	492,514	96,021	48,633	70,751	0	312,031	5,223,461	1,696,918	256,128,794	5,076	0
COST TO BE ALLOCATED	3,436,778	564,026	1,415,356	1,047,877	1,265,424	0	1,759,614	1,238,489	1,457,737	79,714	140,592	0
UNIT COST MULTIPLIER - SCH 8	35.296792	1.145199	14.740062	21.546622	17.885595	0.000000	5.639229	0.237101	0.859050	0.000311	27.697314	0.000000

Provider Name:
FOOTHILL PRESBYTERIAN HOSPITAL

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 New Cap Rel Costs-Bldg & Fixt
- 2.00 New Cap Rel Costs-Mvble Equip
- 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
- 5.02
- 5.03
- 5.04
- 5.05
- 5.06
- 5.07
- 5.08
- 5.00 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 & 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:
FOOTHILL PRESBYTERIAN HOSPITAL

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 Delivery Room and Labor Room
- 53.00 Anesthesiology
- 54.00 Radiology-Diagnostic
- 54.01 MRI / CT Scan
- 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, and 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)
- 75.01 GI Lab
- 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
- 91.00 Emergency
- 92.00 Observation Beds (Non-Distinct Part)
- 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:
FOOTHILL PRESBYTERIAN HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2011

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	GENERAL SERVICE COST CENTERS			
1.00	New Cap Rel Costs-Bldg & Fixt	\$ 1,756,400	\$ (84,274)	\$ 1,672,126
2.00	New Cap Rel Costs-Mvble Equip	2,445,398	(2,159,472)	285,926
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	69,979	0	69,979
5.01			0	0
5.02			0	0
5.03			0	0
5.04			0	0
5.05			0	0
5.06			0	0
5.07			0	0
5.08			0	0
5.00	Administrative and General	11,289,425	60,304	11,349,729
6.00	Maintenance and Repairs		0	0
7.00	Operation of Plant	2,543,108	91,179	2,634,287
8.00	Laundry and Linen Service	446,179	0	446,179
9.00	Housekeeping	1,111,550	2,149	1,113,699
10.00	Dietary	674,511	11,816	686,327
11.00	Cafeteria	799,766	0	799,766
12.00	Maintenance of Personnel		0	0
13.00	Nursing Administration	1,294,354	22,726	1,317,080
14.00	Central Services and Supply	693,215	157,212	850,427
15.00	Pharmacy	1,135,726	3,584	1,139,310
16.00	Medical Records & Library		0	0
17.00	Social Service	108,662	0	108,662
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 & Pediatrics (Gen Routine)	10,720,078	228,692	10,948,770
31.00	Intensive Care Unit	5,218,548	114,316	5,332,864
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		0	0
41.00	Subprovider - IRF		0	0
42.00	Subprovider (specify)		0	0
43.00	Nursery	888,454	0	888,454
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:
FOOTHILL PRESBYTERIAN HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2011

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
50.00	Operating Room	\$ 3,156,424	\$ 425,411	\$ 3,581,835
51.00	Recovery Room		0	0
52.00	Delivery Room and Labor Room	801,949	0	801,949
53.00	Anesthesiology	10,167	137	10,304
54.00	Radiology-Diagnostic	2,949,657	328,623	3,278,280
54.01	MRI / CT Scan	568,082	150,509	718,591
56.00	Radioisotope		0	0
57.00	Computed Tomography (CT) Scan		0	0
58.00	Magnetic Resonance Imaging (MRI)		0	0
59.00	Cardiac Catheterization		0	0
60.00	Laboratory	2,868,514	104,242	2,972,756
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, and Trans.	788,687	16,937	805,624
64.00	Intravenous Therapy		0	0
65.00	Respiratory Therapy	1,543,191	73,087	1,616,278
66.00	Physical Therapy	660,763	28,069	688,832
67.00	Occupational Therapy		0	0
68.00	Speech Pathology		0	0
69.00	Electrocardiology	583,537	95,569	679,106
70.00	Electroencephalography	63,438	0	63,438
71.00	Medical Supplies Charged to Patients	1,059,630	100,681	1,160,311
72.00	Implantable Devices Charged to Patients	1,926,802	0	1,926,802
73.00	Drugs Charged to Patients	1,621,562	0	1,621,562
74.00	Renal Dialysis	322,655	0	322,655
75.00	ASC (Non-Distinct Part)		0	0
75.01	GI Lab	826,534	106,565	933,099
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	402,837	821	403,658
91.00	Emergency	4,864,773	121,117	4,985,890
92.00	Observation Beds (Non-Distinct Part)		0	0
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	\$ 66,214,555	\$ 0	\$ 66,214,555
	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:
FOOTHILL PRESBYTERIAN HOSPITAL

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	6,743	0	6,743
190.01	Non-Reimbursable Cost Center		0	0
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	\$ 6,743	\$ 0	\$ 6,743
200	TOTAL	\$ 66,221,298	\$ 0	\$ 66,221,298

(To Schedule 8)

Provider Name:
FOOTHILL PRESBYTERIAN HOSPITAL

	TOTAL ADJ (Page 1 & 2)	AUDIT ADJ 1	AUDIT ADJ 2	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 Non-Reimbursable Cost Center	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	\$0	0	0	0	0	0	0	0	0	0	0	0

(To Sch 10)

Provider Name			Fiscal Period				Provider NPI		Adjustments	
FOOTHILL PRESBYTERIAN HOSPITAL			JANUARY 1, 2011 THROUGH DECEMBER 31, 2011				1992733513		8	
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>RECLASSIFICATIONS OF REPORTED COSTS</u>										
1	10A	A		1.00	7	New Capital Related Costs - Buildings and Fixtures	\$1,756,400	\$1,099	\$1,757,499 *	
	10A	A		5.00	7	Administrative and General	11,289,425	53,369	11,342,794 *	
	10A	A		7.00	7	Operation of Plant	2,543,108	22,463	2,565,571 *	
	10A	A		9.00	7	Housekeeping	1,111,550	2,149	1,113,699	
	10A	A		10.00	7	Dietary	674,511	11,816	686,327	
	10A	A		13.00	7	Nursing Administration	1,294,354	22,726	1,317,080	
	10A	A		14.00	7	Central Services and Supply	693,215	54,085	747,300 *	
	10A	A		15.00	7	Pharmacy	1,135,726	3,584	1,139,310	
	10A	A		30.00	7	Adults and Pediatrics	10,720,078	214,424	10,934,502 *	
	10A	A		31.00	7	Intensive Care Unit	5,218,548	98,755	5,317,303 *	
	10A	A		50.00	7	Operating Room	3,156,424	289,680	3,446,104 *	
	10A	A		53.00	7	Anesthesiology	10,167	137	10,304	
	10A	A		54.00	7	Radiology - Diagnostic	2,949,657	318,854	3,268,511 *	
	10A	A		54.01	7	MRI / CT Scan	568,082	150,509	718,591	
	10A	A		60.00	7	Laboratory	2,868,514	104,242	2,972,756	
	10A	A		63.00	7	Blood Storing, Processing, and Trans.	788,687	16,937	805,624	
	10A	A		65.00	7	Respiratory Therapy	1,543,191	47,759	1,590,950 *	
	10A	A		66.00	7	Physical Therapy	660,763	7,965	668,728 *	
	10A	A		69.00	7	Electrocardiology	583,537	95,569	679,106	
	10A	A		75.01	7	GI Lab	826,534	57,729	884,263 *	
	10A	A		90.00	7	Clinic	402,837	821	403,658	
	10A	A		91.00	7	Emergency	4,864,773	120,389	4,985,162 *	
	10A	A		2.00	7	New Capital Related Costs - Movable Equipment	2,445,398	(1,695,061)	750,337 *	
						To reverse the provider's reclassification of movable equipment depreciation in order to directly assign the costs.				
						42 CFR 413.24				
						CMS Pub. 15-1, Sections 2302.4A, 2304, and 2307A				

*Balance carried forward from prior/to subsequent adjustments

Provider Name			Fiscal Period				Provider NPI		Adjustments	
FOOTHILL PRESBYTERIAN HOSPITAL			JANUARY 1, 2011 THROUGH DECEMBER 31, 2011				1992733513		8	
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>RECLASSIFICATIONS OF REPORTED COSTS</u>										
2	10A	A		1.00	7	New Capital Related Costs - Buildings and Fixtures	* \$ 1,757,499	\$ (85,373)	\$ 1,672,126	
	10A	A		2.00	7	New Capital Related Costs - Movable Equipment	* 750,337	(464,411)	285,926	
	10A	A		5.00	7	Administrative and General	* 11,342,794	6,935	11,349,729	
	10A	A		7.00	7	Operation of Plant	* 2,565,571	68,716	2,634,287	
	10A	A		14.00	7	Central Services and Supply	* 747,300	103,127	850,427	
	10A	A		30.00	7	Adults and Pediatrics	* 10,934,502	14,268	10,948,770	
	10A	A		31.00	7	Intensive Care Unit	* 5,317,303	15,561	5,332,864	
	10A	A		50.00	7	Operating Room	* 3,446,104	135,731	3,581,835	
	10A	A		54.00	7	Radiology - Diagnostic	* 3,268,511	9,769	3,278,280	
	10A	A		65.00	7	Respiratory Therapy	* 1,590,950	25,328	1,616,278	
	10A	A		66.00	7	Physical Therapy	* 668,728	20,104	688,832	
	10A	A		71.00	7	Medical Supplies Charged to Patients	* 1,059,630	100,681	1,160,311	
	10A	A		75.01	7	GI Lab	* 884,263	48,836	933,099	
	10A	A		91.00	7	Emergency	* 4,985,162	728	4,985,890	
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										

Provider Name							Fiscal Period	Provider NPI		Adjustments
FOOTHILL PRESBYTERIAN HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1992733513		8
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Work Sheet	Cost Report							
		Part	Title	Line	Col.					
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - CONTRACT										
3	Contract 4	D-1	I	XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics	1,669	27	1,696
	Contract 4A	D-1	II	XIX	42.00	4	Medi-Cal Days - Nursery	401	(29)	372
4	Contract 6	D-3		XIX	50.00	2	Medi-Cal Ancillary Charges - Operating Room	\$957,140	\$41,527	\$998,667
	Contract 6	D-3		XIX	52.00	2	Medi-Cal Ancillary Charges - Delivery Room and Labor Room	235,668	10,225	245,893
	Contract 6	D-3		XIX	53.00	2	Medi-Cal Ancillary Charges - Anesthesiology	93,936	4,076	98,012
	Contract 6	D-3		XIX	54.00	2	Medi-Cal Ancillary Charges - Radiology - Diagnostic	562,108	24,388	586,496
	Contract 6	D-3		XIX	54.01	2	Medi-Cal Ancillary Charges - MRI / CT Scan	831,968	36,096	868,064
	Contract 6	D-3		XIX	60.00	2	Medi-Cal Ancillary Charges - Laboratory	1,770,841	76,830	1,847,671
	Contract 6	D-3		XIX	63.00	2	Medi-Cal Ancillary Charges - Blood Storing, Processing, and Trans.	93,485	4,056	97,541
	Contract 6	D-3		XIX	65.00	2	Medi-Cal Ancillary Charges - Respiratory Therapy	1,254,755	54,439	1,309,194
	Contract 6	D-3		XIX	66.00	2	Medi-Cal Ancillary Charges - Physical Therapy	112,161	4,866	117,027
	Contract 6	D-3		XIX	69.00	2	Medi-Cal Ancillary Charges - Electrocardiology	427,563	18,550	446,113
	Contract 6	D-3		XIX	70.00	2	Medi-Cal Ancillary Charges - Electroencephalography	8,937	388	9,325
	Contract 6	D-3		XIX	71.00	2	Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients	121,031	144,217	265,248
	Contract 6	D-3		XIX	72.00	2	Medi-Cal Ancillary Charges - Implant Device Charged to Patients	224,362	(129,232)	95,130
	Contract 6	D-3		XIX	73.00	2	Medi-Cal Ancillary Charges - Drugs Charged to Patients	2,850,040	123,653	2,973,693
	Contract 6	D-3		XIX	74.00	2	Medi-Cal Ancillary Charges - Renal Dialysis	89,472	3,882	93,354
	Contract 6	D-3		XIX	75.01	2	Medi-Cal Ancillary Charges - GI Lab	171,847	7,456	179,303
	Contract 6	D-3		XIX	91.00	2	Medi-Cal Ancillary Charges - Emergency Room	686,291	29,776	716,067
	Contract 6	D-3		XIX	200.00	2	Medi-Cal Ancillary Charges - Total	10,491,605	455,193	10,946,798
5	Contract 2	E-3	VII	XIX	8.00	1	Medi-Cal Routine Service Charges	\$5,435,757	(\$52,946)	\$5,382,811
	Contract 2	E-3	VII	XIX	9.00	1	Medi-Cal Ancillary Service Charges	10,491,605	455,193	10,946,798
6	Contract 3	E-3	VII	XIX	32.00	1	Medi-Cal Deductibles	\$0	\$9,252	\$9,252
	Contract 3	E-3	VII	XIX	33.00	1	Medi-Cal Coinsurance	22,310	51,518	73,828

-Continued on next page-

Provider Name FOOTHILL PRESBYTERIAN HOSPITAL				Fiscal Period JANUARY 1, 2011 THROUGH DECEMBER 31, 2011				Provider NPI 1992733513		Adjustments 8
Report References				Explanation of Audit Adjustments				As Reported	Increase (Decrease)	As Adjusted
Cost Report										
Adj. No.	Audit Report	Work Sheet	Part							

ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - CONTRACT

-Continued from previous page-

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 25, 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

Provider Name			Fiscal Period				Provider NPI		Adjustments	
FOOTHILL PRESBYTERIAN HOSPITAL			JANUARY 1, 2011 THROUGH DECEMBER 31, 2011				1992733513		8	
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>ADJUSTMENTS TO OTHER MATTERS</u>										
7	Contract 1	Not Reported					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	\$0	\$2,060	\$2,060
8	Contract 1	Not Reported					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	\$1,535	\$1,535