

**REPORT  
ON THE  
COST REPORT REVIEW**

**VALLEY PRESBYTERIAN HOSPITAL  
VAN NUYS, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1578529285**

**FISCAL PERIOD ENDED  
OCTOBER 31, 2011**

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

**Section Chief: Daniel J. Giardinelli  
Audit Supervisor: Celia Aviña  
Auditor: Lok Lui**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

November 5, 2013

Lori Cardle  
Chief Financial Officer  
Valley Presbyterian Hospital  
15107 Vanowen Street  
Van Nuys, California 91405

VALLEY PRESBYTERIAN HOSPITAL  
NATIONAL PROVIDER IDENTIFIER (NPI) 1578529285  
FISCAL PERIOD ENDED OCTOBER 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 \$76,582, and the audited costs presented in the Summary of Findings represent a proper determination in accordance with the reimbursement principles of applicable programs.

This audit report includes the:

1. Summary of Findings
2. Computation of Medi-Cal Reimbursement Settlement (NONCONTRACT Schedules)
3. Computation of Medi-Cal Cost (CONTRACT Schedules)
4. 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.

If you have questions regarding this report, you may call the Audits Section—Burbank at (818) 295-2620.

**Original Signed By**

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

Certified

**SUMMARY OF FINDINGS**

**Provider Name:**  
**VALLEY PRESBYTERIAN HOSPITAL**

**Fiscal Period Ended:**  
**OCTOBER 31, 2011**

	SETTLEMENT	COST
<b>1. Medi-Cal Noncontract Settlement (SCHEDULE 1)</b> <b>Provider NPI: 1578529285</b> Reported Net Change Audited Amount Due Provider (State)	\$ 0 \$ (68,141) \$ (68,141)	
<b>2. Subprovider I (SCHEDULE 1-1)</b> <b>Provider NPI:</b> Reported Net Change Audited Amount Due Provider (State)	\$ 0 \$ 0 \$ 0	
<b>3. Subprovider II (SCHEDULE 1-2)</b> <b>Provider NPI:</b> Reported Net Change Audited Amount Due Provider (State)	\$ 0 \$ 0 \$ 0	
<b>4. Medi-Cal Contract Cost (CONTRACT SCH 1)</b> <b>Provider NPI: 1578529285</b> Reported Net Change Audited Cost Audited Amount Due Provider (State)		\$ 58,068,747 \$ (12,479,472) \$ 45,589,275 \$ (8,441)
<b>5. Distinct Part Nursing Facility (DPNF SCH 1)</b> <b>Provider NPI:</b> Reported Net Change Audited Cost Per Day Audited Amount Due Provider (State)		\$ 0.00 \$ 0.00 \$ 0.00 \$ 0
<b>6. Distinct Part Nursing Facility (DPNF SCH 1-1)</b> <b>Provider NPI:</b> Reported Net Change Audited Cost Per Day Audited Amount Due Provider (State)		\$ 0.00 \$ 0.00 \$ 0.00 \$ 0
<b>7. Adult Subacute (ADULT SUBACUTE SCH 1)</b> <b>Provider NPI:</b> Reported Net Change Audited Cost Per Day Audited Amount Due Provider (State)		\$ 0.00 \$ 0.00 \$ 0.00 \$ 0
<b>8. Total Medi-Cal Settlement</b> <b>Due Provider (State) - (Lines 1 through 7)</b>	\$ (76,582)	
<b>9. Total Medi-Cal Cost</b>		\$ 45,589,275

**SUMMARY OF FINDINGS**

**Provider Name:**  
**VALLEY PRESBYTERIAN HOSPITAL**

**Fiscal Period Ended:**  
**OCTOBER 31, 2011**

		SETTLEMENT	COST
<b>10. Subacute (SUBACUTE SCH 1-1)</b> <b>Provider NPI:</b>	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
<b>11. Rural Health Clinic (RHC SCH 1)</b> <b>Provider NPI:</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>12. Rural Health Clinic (RHC 95-210 SCH 1)</b> <b>Provider NPI:</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>13. Rural Health Clinic (RHC 95-210 SCH 1-1)</b> <b>Provider NPI:</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>14. County Medical Services Program (CMSP SCH 1)</b> <b>Provider NPI:</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>15. Transitional Care (TC SCH 1)</b> <b>Provider NPI:</b>	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
<b>16. Total Other Settlement</b> <b>Due Provider (State) - (Lines 10 through 15)</b>		\$ 0	
<b>17. Total Combined Audited Settlement Due</b> <b>Provider (State/CMSP/RHC) - (Line 8 + Line 16)</b>		\$ (76,582)	

## COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:  
VALLEY PRESBYTERIAN HOSPITAL

Fiscal Period Ended:  
OCTOBER 31, 2011

Provider NPI:  
1578529285

		REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)		\$ <u>0</u>	\$ <u>156,120</u>
2. Excess Reasonable Cost Over Charges (Schedule 2)		\$ <u>0</u>	\$ <u>0</u>
3. Medi-Cal Inpatient Hospital Based Physician Services		\$ <u>0</u>	\$ <u>0</u>
4.	\$	\$ <u>0</u>	<u>0</u>
5. TOTAL COST-Reimbursable to Provider (Lines 1 through 4)		\$ <u>0</u>	\$ <u>156,120</u>
6. Interim Payments (Adj 9)		\$ <u>0</u>	\$ <u>(224,261)</u>
7. Balance Due Provider (State)		\$ <u>0</u>	\$ <u>(68,141)</u>
8. Duplicate Payments (Adj )		\$ <u>0</u>	\$ <u>0</u>
9.	\$	\$ <u>0</u>	<u>0</u>
10.	\$	\$ <u>0</u>	<u>0</u>
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)		\$ <u><u>0</u></u>	\$ <u><u>(68,141)</u></u>

(To Summary of Findings)

COMPUTATION OF LESSER OF  
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:  
VALLEY PRESBYTERIAN HOSPITALFiscal Period Ended:  
OCTOBER 31, 2011Provider NPI:  
1578529285

REPORTED

AUDITED

## REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3) \$ 0 \$ 156,120

## CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj 8) \$ 0 \$ 521,6243. Inpatient Ancillary Service Charges (Adj 8) \$ 0 \$ 523,1584. Total Charges - Medi-Cal Inpatient Services \$ 0 \$ 1,044,7825. Excess of Customary Charges Over Reasonable Cost  
(Line 4 minus Line 1) \* \$ 0 \$ 888,6626. Excess of Reasonable Cost Over Customary Charges  
(Line 1 minus Line 4) \$ 0 \$ 0  
(To Schedule 1)

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



COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:  
VALLEY PRESBYTERIAN HOSPITALFiscal Period Ended:  
OCTOBER 31, 2011Provider NPI:  
1578529285

## GENERAL SERVICE UNIT NET OF SWING-BED COSTS

REPORTED	AUDITED
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## INPATIENT DAYS

1. Total Inpatient Days (include private & swing-bed) (Adj 3)	54,777	58,933
2. Inpatient Days (include private, exclude swing-bed)	54,777	58,933
3. Private Room Days (exclude swing-bed private room) (Adj )	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj 3)	54,777	58,933
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 )	0	0

## 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)	\$ 66,294,505	\$ 62,340,720
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)	\$ 66,294,505	\$ 62,340,720

## PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges) (Adj 4)	\$ 144,077,331	\$ 150,825,632
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges) (Adj 4)	\$ 144,077,331	\$ 150,825,632
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 ÷ L 28)	\$ 0.460131	\$ 0.413330
32. Average Private Room Per Diem Charge (L 29 ÷ L 3)	\$ 0.00	\$ 0.00
33. Average Semi-Private Room Per Diem Charge (L 30 ÷ L 4)	\$ 2,630.25	\$ 2,559.27
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)	\$ 66,294,505	\$ 62,340,720

## PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 ÷ L 2)	\$ 1,210.26	\$ 1,057.82
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 0	\$ 0
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 0	\$ 98,704
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 0	\$ 98,704

( To Schedule 3 )

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:  
VALLEY PRESBYTERIAN HOSPITAL

Fiscal Period Ended:  
OCTOBER 31, 2011

Provider NPI:  
1578529285

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
<b>NURSERY</b>		
1. Total Inpatient Routine Cost (Sch 8, Line 43, Col 27)	\$ 2,959,199	\$ 2,517,080
2. Total Inpatient Days (Adj )	10,876	10,876
3. Average Per Diem Cost	\$ 272.09	\$ 231.43
4. Medi-Cal Inpatient Days (Adj )	0	0
5. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>INTENSIVE CARE UNIT</b>		
6. Total Inpatient Routine Cost (Sch 8, Line 31, Col 27)	\$ 12,930,602	\$ 10,998,714
7. Total Inpatient Days (Adj )	5,008	5,008
8. Average Per Diem Cost	\$ 2,581.99	\$ 2,196.23
9. Medi-Cal Inpatient Days (Adj )	0	0
10. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>NEONATAL INTENSIVE CARE UNIT</b>		
11. Total Inpatient Routine Cost (Sch 8, Line 31.01, Col 27)	\$ 11,841,721	\$ 10,072,516
12. Total Inpatient Days (Adj )	7,596	7,596
13. Average Per Diem Cost	\$ 1,558.94	\$ 1,326.03
14. Medi-Cal Inpatient Days (Adj )	0	0
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>PEDIATRIC INTENSIVE CARE UNIT</b>		
16. Total Inpatient Routine Cost (Sch 8, Line 31.02, Col 27)	\$ 2,987,834	\$ 2,541,439
17. Total Inpatient Days (Adj )	430	430
18. Average Per Diem Cost	\$ 6,948.45	\$ 5,910.32
19. Medi-Cal Inpatient Days (Adj )	0	0
20. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>SURGICAL INTENSIVE CARE UNIT</b>		
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
<b>OTHER SPECIAL CARE (SPECIFY)</b>		
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
<b>ADMINISTRATIVE DAYS (NOVEMBER 2010 THROUGH OCTOBER 2011)</b>		
21. Per Diem Rate (Adj 6)	\$ 0.00	\$ 351.26
32. Medi-Cal Inpatient Days (Adj 6)	0	281
33. Cost Applicable to Medi-Cal	\$ 0	\$ 98,704
<b>ADMINISTRATIVE DAYS</b>		
21. Per Diem Rate (Adj )	\$ 0.00	\$ 0.00
32. Medi-Cal Inpatient Days (Adj )	0	0
33. Cost Applicable to Medi-Cal	\$ 0	\$ 0
37. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,28,31)	\$ 0	\$ 98,704

(To Schedule 4)

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:  
VALLEY PRESBYTERIAN HOSPITALFiscal Period Ended:  
OCTOBER 31, 2011Provider NPI:  
1578529285

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

(To Schedule 4)

SCHEDULE OF MEDI-CAL ANCILLARY COSTS

Provider Name:  
VALLEY PRESBYTERIAN HOSPITAL

Fiscal Period Ended:  
OCTOBER 31, 2011

Provider NPI:  
1578529285

ANCILLARY COST CENTERS		TOTAL ANCILLARY COST *	TOTAL ANCILLARY CHARGES (Adj 5)	RATIO COST TO CHARGES	MEDI-CAL CHARGES (From Schedule 6)	MEDI-CAL COST
50.00	Operating Room	\$ 15,677,395	\$ 58,871,177	0.266300	\$ 0	\$ 0
51.00	Recovery Room	0	0	0.000000	0	0
52.00	Labor Room and Delivery Room	6,766,993	37,191,231	0.181951	0	0
53.00	Anesthesiology	0	0	0.000000	0	0
54.00	Radiology-Diagnostic	5,102,866	18,388,452	0.277504	7,733	2,146
55.00	Radiology-Therapeutic	901,782	1,497,454	0.602210	0	0
56.00	Radioisotope	908,745	2,845,993	0.319307	0	0
57.00	Computed Tomography (CT) Scan	1,030,389	33,587,677	0.030678	0	0
58.00	Magnetic Resonance Imaging (MRI)	1,009,258	5,675,450	0.177829	3,210	571
59.00	Cardiac Catheterization	6,032,705	34,996,234	0.172382	0	0
60.00	Laboratory	8,903,556	102,235,273	0.087089	137,360	11,963
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.	3,341,790	2,062,843	1.619993	0	0
64.00	Intravenous Therapy	0	0	0.000000	0	0
65.00	Respiratory Therapy	6,677,206	33,312,193	0.200443	0	0
66.00	Physical Therapy	1,978,231	11,343,056	0.174400	35,990	6,277
67.00	Occupational Therapy	0	0	0.000000	0	0
68.00	Speech Pathology	0	0	0.000000	18,947	0
69.00	Electrocardiology	1,084,076	10,369,400	0.104546	0	0
70.00	Electroencephalography	225,732	466,065	0.484337	0	0
71.00	Medical Supplies Charged to Patients	8,011,531	77,264,823	0.103689	0	0
72.00	Implantable Devices Charged to Patients	9,941,141	26,850,646	0.370238	0	0
73.00	Drugs Charged to Patients	11,909,455	102,039,706	0.116714	287,779	33,588
74.00	Renal Dialysis	1,088,294	7,189,212	0.151379	0	0
75.00	ASC (Non-Distinct Part)	0	0	0.000000	0	0
76.00	Other Ancillary (specify)	0	0	0.000000	0	0
76.03	Ultrasound	1,214,939	13,599,528	0.089337	32,139	2,871
76.04	Gastrointestinal Services	2,205,974	9,377,441	0.235243	0	0
76.97	Cardiac Rehabilitation	636,892	505,160	1.260773	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	5,228,767	10,079,015	0.518778	0	0
91.00	Emergency	9,815,197	46,933,349	0.209131	0	0
92.00	Observation Beds	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	\$ 109,692,913	\$ 646,681,378		\$ 523,158	\$ 57,416

(To Schedule 3)

\* From Schedule 8, Column 26

ADJUSTMENTS TO MEDI-CAL CHARGES

Provider Name:  
VALLEY PRESBYTERIAN HOSPITAL

Fiscal Period Ended:  
OCTOBER 31, 2011

Provider NPI:  
1578529285

ANCILLARY CHARGES		REPORTED	ADJUSTMENTS (Adj 7)	AUDITED
50.00	Operating Room	\$ 0	\$ 0	\$ 0
51.00	Recovery Room	0	0	0
52.00	Labor Room and Delivery Room	0	0	0
53.00	Anesthesiology	0	0	0
54.00	Radiology-Diagnostic	0	7,733	7,733
55.00	Radiology-Therapeutic	0	0	0
56.00	Radioisotope	0	0	0
57.00	Computed Tomography (CT) Scan	0	0	0
58.00	Magnetic Resonance Imaging (MRI)	0	3,210	3,210
59.00	Cardiac Catheterization	0	0	0
60.00	Laboratory	0	137,360	137,360
61.00	PBP Clinical Laboratory Services-Program Only	0	0	0
62.00	Whole Blood & Packed Red Blood Cells	0	0	0
63.00	Blood Storing, Processing, & Trans.	0	0	0
64.00	Intravenous Therapy	0	0	0
65.00	Respiratory Therapy	0	0	0
66.00	Physical Therapy	0	35,990	35,990
67.00	Occupational Therapy	0	0	0
68.00	Speech Pathology	0	18,947	18,947
69.00	Electrocardiology	0	0	0
70.00	Electroencephalography	0	0	0
71.00	Medical Supplies Charged to Patients	0	0	0
72.00	Implantable Devices Charged to Patients	0	0	0
73.00	Drugs Charged to Patients	0	287,779	287,779
74.00	Renal Dialysis	0	0	0
75.00	ASC (Non-Distinct Part)	0	0	0
76.00	Other Ancillary (specify)	0	0	0
76.03	Ultrasound	0	32,139	32,139
76.04	Gastrointestinal Services	0	0	0
76.97	Cardiac Rehabilitation	0	0	0
80.00		0	0	0
81.00		0	0	0
82.00		0	0	0
83.00		0	0	0
84.00		0	0	0
85.00		0	0	0
86.00		0	0	0
87.00		0	0	0
87.01		0	0	0
88.00	Rural Health Clinic (RHC)	0	0	0
89.00	Federally Qualified Health Center (FQHC)	0	0	0
90.00	Clinic	0	0	0
91.00	Emergency	0	0	0
92.00	Observation Beds	0	0	0
93.00	Other Outpatient Services (Specify)	0	0	0
93.01		0	0	0
93.02		0	0	0
93.03		0	0	0
93.04		0	0	0
93.05		0	0	0
		0	0	0
<b>TOTAL MEDI-CAL ANCILLARY CHARGES</b>		<b>\$ 0</b>	<b>\$ 523,158</b>	<b>\$ 523,158</b>

(To Schedule 5)



## COMPUTATION OF MEDI-CAL CONTRACT COST

Provider Name:  
VALLEY PRESBYTERIAN HOSPITAL

Fiscal Period Ended:  
OCTOBER 31, 2011

Provider NPI:  
1578529285

		REPORTED	AUDITED
1.	Net Cost of Covered Services Rendered to Medi-Cal Patients (Contract Sch 3)	\$ 58,068,747	\$ 45,589,275
2.	Excess Reasonable Cost Over Charges (Contract Sch 2)	\$ 0	\$ 0
3.	Medi-Cal Inpatient Hospital Based Physician Services	\$ 0	\$ 0
4.		\$ 0	\$ 0
5.	Subtotal (Sum of Lines 1 through 4)	\$ 58,068,747	\$ 45,589,275
6.	\$	\$ 0	\$ 0
7.		\$ 0	\$ 0
8.	Total Medi-Cal Cost (Sum of Lines 5 through 7)	\$ 58,068,747	\$ 45,589,275
		(To Summary of Findings)	
9.	Medi-Cal Overpayments (Adj 14)	\$ 0	\$ (8,441)
10.	Medi-Cal Credit Balances (Adj )	\$ 0	\$ 0
11.		\$ 0	\$ 0
12.		\$ 0	\$ 0
13.	TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ 0	\$ (8,441)
		(To Summary of Findings)	

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

**Provider Name:**  
**VALLEY PRESBYTERIAN HOSPITAL**

**Fiscal Period Ended:**  
**OCTOBER 31, 2011**

**Provider NPI:**  
**1578529285**

<b>REPORTED</b>
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<b>AUDITED</b>
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**REASONABLE COST OF MEDI-CAL INPATIENT SERVICES**

1. Cost of Covered Services (Contract Sch 3)	\$ <u>59,880,696</u>	\$ <u>46,018,918</u>
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**CHARGES FOR MEDI-CAL INPATIENT SERVICES**

2. Inpatient Routine Service Charges (Adj 12)	\$ <u>0</u>	\$ <u>73,284,626</u>
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3. Inpatient Ancillary Service Charges (Adj 12)	\$ <u>109,315,921</u>	\$ <u>121,589,657</u>
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4. Total Charges - Medi-Cal Inpatient Services	\$ <u>109,315,921</u>	\$ <u>194,874,283</u>
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5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ <u>49,435,225</u>	\$ <u>148,855,365</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:**  
**VALLEY PRESBYTERIAN HOSPITAL**

**Fiscal Period Ended:**  
**OCTOBER 31, 2011**

**Provider NPI:**  
**1578529285**

**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 3)	54,777	58,933
2. Inpatient Days (include private, exclude swing-bed)	<u>54,777</u>	<u>58,933</u>
3. Private Room Days (exclude swing-bed private room) (Adj )	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj 3)	<u>54,777</u>	<u>58,933</u>
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 10)	<u>22,569</u>	<u>17,104</u>

**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 )	<u>\$ 0.00</u>	<u>\$ 0.00</u>
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 )	<u>\$ 0.00</u>	<u>\$ 0.00</u>
21. Total Routine Serv Cost (Sch 8, Line 30, Col 27)	<u>\$ 66,294,505</u>	<u>\$ 62,340,720</u>
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)	<u>\$ 0</u>	<u>\$ 0</u>
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)	<u>\$ 0</u>	<u>\$ 0</u>
26. Total Swing-Bed Cost (Sum of Lines 22 to 25)	<u>\$ 0</u>	<u>\$ 0</u>
27. Inpatient Routine Cost Net of Swing-Bed (L 21 minus L 26)	<u>\$ 66,294,505</u>	<u>\$ 62,340,720</u>

**PRIVATE ROOM DIFFERENTIAL ADJUSTMENT**

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges) (Adj 4)	\$ 144,077,331	\$ 150,825,632
29. Private Room Charges (excluding swing-bed charges) (Adj )	<u>\$ 0</u>	<u>\$ 0</u>
30. Semi-Private Room Charges (excluding swing-bed charges) (Adj 4)	<u>\$ 144,077,331</u>	<u>\$ 150,825,632</u>
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 ÷ L 28)	\$ 0.460131	\$ 0.413330
32. Average Private Room Per Diem Charge (L 29 ÷ L 3)	<u>\$ 0.00</u>	<u>\$ 0.00</u>
33. Average Semi-Private Room Per Diem Charge (L 30 ÷ L 4)	<u>\$ 2,630.25</u>	<u>\$ 2,559.27</u>
34. Avg Per Diem Prvt Room Charge Differential (L 32 minus L 33)	<u>\$ 0.00</u>	<u>\$ 0.00</u>
35. Average Per Diem Private Room Cost Differential (L 31 x L 34)	<u>\$ 0.00</u>	<u>\$ 0.00</u>
36. Private Room Cost Differential Adjustment (L 35 x L 3)	<u>\$ 0</u>	<u>\$ 0</u>
37. Inpatient Rout Cost Net of Swing-Bed & Prvt Rm (L 27 minus L 36)	<u>\$ 66,294,505</u>	<u>\$ 62,340,720</u>

**PROGRAM INPATIENT OPERATING COST**

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 ÷ L 2)	\$ 1,210.26	\$ 1,057.82
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	<u>\$ 27,314,358</u>	<u>\$ 18,092,953</u>
40. Cost Applicable to Medi-Cal (Contract Sch 4A)	<u>\$ 13,042,867</u>	<u>\$ 8,548,398</u>
41. Cost Applicable to Medi-Cal (Contract Sch 4B)	<u>\$ 0</u>	<u>\$ 0</u>
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39, 40 & 41)	<u>\$ 40,357,225</u>	<u>\$ 26,641,351</u>

(To Contract Sch 3)

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

**Provider Name:**  
**VALLEY PRESBYTERIAN HOSPITAL**

**Fiscal Period Ended:**  
**OCTOBER 31, 2011**

**Provider NPI:**  
**1578529285**

<b>SPECIAL CARE AND/OR NURSERY UNITS</b>	<b>REPORTED</b>	<b>AUDITED</b>
<b>NURSERY</b>		
1. Total Inpatient Routine Cost (Sch 8, Line 43, Col 27)	\$ 2,959,199	\$ 2,517,080
2. Total Inpatient Days (Adj )	10,876	10,876
3. Average Per Diem Cost	\$ 272.09	\$ 231.43
4. Medi-Cal Inpatient Days (Adj 10)	4,616	9,292
5. Cost Applicable to Medi-Cal	\$ 1,255,967	\$ 2,150,448
<b>INTENSIVE CARE UNIT</b>		
6. Total Inpatient Routine Cost (Sch 8, Line 31, Col 27)	\$ 12,930,602	\$ 10,998,714
7. Total Inpatient Days (Adj )	5,008	5,008
3. Average Per Diem Cost	\$ 2,581.99	\$ 2,196.23
4. Medi-Cal Inpatient Days (Adj 10)	2,126	918
5. Cost Applicable to Medi-Cal	\$ 5,489,311	\$ 2,016,139
<b>NEONATAL INTENSIVE CARE UNIT</b>		
11. Total Inpatient Routine Cost (Sch 8, Line 31.01, Col 27)	\$ 11,841,721	\$ 10,072,516
12. Total Inpatient Days (Adj )	7,596	7,596
8. Average Per Diem Cost	\$ 1,558.94	\$ 1,326.03
9. Medi-Cal Inpatient Days (Adj 10)	3,224	2,988
10. Cost Applicable to Medi-Cal	\$ 5,026,023	\$ 3,962,178
<b>PEDIATRIC INTENSIVE CARE UNIT</b>		
16. Total Inpatient Routine Cost (Sch 8, Line 31.02, Col 27)	\$ 2,987,834	\$ 2,541,439
17. Total Inpatient Days (Adj )	430	430
13. Average Per Diem Cost	\$ 6,948.45	\$ 5,910.32
14. Medi-Cal Inpatient Days (Adj 10)	183	71
15. Cost Applicable to Medi-Cal	\$ 1,271,566	\$ 419,633
<b>SURGICAL INTENSIVE CARE UNIT</b>		
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
<b>OTHER SPECIAL CARE (SPECIFY)</b>		
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)	\$ 13,042,867	\$ 8,548,398
	(To Contract Sch 4)	

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:  
VALLEY PRESBYTERIAN HOSPITAL

Fiscal Period Ended:  
OCTOBER 31, 2011

Provider NPI:  
1578529285

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:  
VALLEY PRESBYTERIAN HOSPITAL

Fiscal Period Ended:  
OCTOBER 31, 2011

Provider NPI:  
1578529285

ANCILLARY COST CENTERS		TOTAL ANCILLARY COST*	TOTAL ANCILLARY CHARGES (Adj 5)	RATIO COST TO CHARGES	MEDI-CAL CHARGES (Contract Sch 6)	MEDI-CAL COST
50.00	Operating Room	\$ 15,677,395	\$ 58,871,177	0.266300	\$ 13,340,952	\$ 3,552,696
51.00	Recovery Room	0	0	0.000000	0	0
52.00	Labor Room and Delivery Room	6,766,993	37,191,231	0.181951	16,575,627	3,015,957
53.00	Anesthesiology	0	0	0.000000	0	0
54.00	Radiology-Diagnostic	5,102,866	18,388,452	0.277504	1,498,302	415,785
55.00	Radiology-Therapeutic	901,782	1,497,454	0.602210	5,787	3,485
56.00	Radioisotope	908,745	2,845,993	0.319307	185,317	59,173
57.00	Computed Tomography (CT) Scan	1,030,389	33,587,677	0.030678	2,989,509	91,711
58.00	Magnetic Resonance Imaging (MRI)	1,009,258	5,675,450	0.177829	949,359	168,823
59.00	Cardiac Catheterization	6,032,705	34,996,234	0.172382	1,526,388	263,121
60.00	Laboratory	8,903,556	102,235,273	0.087089	17,860,547	1,555,455
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.	3,341,790	2,062,843	1.619993	703,511	1,139,683
64.00	Intravenous Therapy	0	0	0.000000	0	0
65.00	Respiratory Therapy	6,677,206	33,312,193	0.200443	12,020,728	2,409,474
66.00	Physical Therapy	1,978,231	11,343,056	0.174400	988,719	172,433
67.00	Occupational Therapy	0	0	0.000000	0	0
68.00	Speech Pathology	0	0	0.000000	0	0
69.00	Electrocardiology	1,084,076	10,369,400	0.104546	740,675	77,434
70.00	Electroencephalography	225,732	466,065	0.484337	100,086	48,475
71.00	Medical Supplies Charged to Patients	8,011,531	77,264,823	0.103689	19,565,334	2,028,715
72.00	Implantable Devices Charged to Patients	9,941,141	26,850,646	0.370238	980,947	363,184
73.00	Drugs Charged to Patients	11,909,455	102,039,706	0.116714	24,347,879	2,841,737
74.00	Renal Dialysis	1,088,294	7,189,212	0.151379	1,080,786	163,608
75.00	ASC (Non-Distinct Part)	0	0	0.000000	0	0
76.00	Other Ancillary (specify)	0	0	0.000000	0	0
76.03	Ultrasound	1,214,939	13,599,528	0.089337	2,343,393	209,351
76.04	Gastrointestinal Services	2,205,974	9,377,441	0.235243	212,102	49,895
76.97	Cardiac Rehabilitation	636,892	505,160	1.260773	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	5,228,767	10,079,015	0.518778	0	0
91.00	Emergency	9,815,197	46,933,349	0.209131	3,573,709	747,372
92.00	Observation Beds	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
	<b>TOTAL</b>	<b>\$ 109,692,913</b>	<b>\$ 646,681,378</b>		<b>\$ 121,589,657</b>	<b>\$ 19,377,567</b>

(To Contract Sch 3)

\* From Schedule 8, Column 26

## ADJUSTMENTS TO MEDI-CAL CHARGES

Provider Name:  
VALLEY PRESBYTERIAN HOSPITAL

Fiscal Period Ended:  
OCTOBER 31, 2011

Provider NPI:  
1578529285

ANCILLARY CHARGES		REPORTED	ADJUSTMENTS (Adj 11)	AUDITED
50.00	Operating Room	\$ 2,249,809	\$ 11,091,143	\$ 13,340,952
51.00	Recovery Room	0	0	0
52.00	Labor Room and Delivery Room	24,067,868	(7,492,241)	16,575,627
53.00	Anesthesiology	0	0	0
54.00	Radiology-Diagnostic	1,537,501	(39,199)	1,498,302
55.00	Radiology-Therapeutic	5,494	293	5,787
56.00	Radioisotope	219,491	(34,174)	185,317
57.00	Computed Tomography (CT) Scan	1,676,770	1,312,739	2,989,509
58.00	Magnetic Resonance Imaging (MRI)	981,717	(32,358)	949,359
59.00	Cardiac Catheterization	3,069,417	(1,543,029)	1,526,388
60.00	Laboratory	20,738,740	(2,878,193)	17,860,547
61.00	PBP Clinical Laboratory Services-Program Only	0	0	0
62.00	Whole Blood & Packed Red Blood Cells	0	0	0
63.00	Blood Storing, Processing, & Trans.	373,225	330,286	703,511
64.00	Intravenous Therapy	0	0	0
65.00	Respiratory Therapy	6,782,442	5,238,286	12,020,728
66.00	Physical Therapy	785,890	202,829	988,719
67.00	Occupational Therapy	0	0	0
68.00	Speech Pathology	0	0	0
69.00	Electrocardiology	1,201,380	(460,705)	740,675
70.00	Electroencephalography	79,782	20,304	100,086
71.00	Medical Supplies Charged to Patients	13,574,729	5,990,605	19,565,334
72.00	Implantable Devices Charged to Patients	3,345,192	(2,364,245)	980,947
73.00	Drugs Charged to Patients	21,768,426	2,579,453	24,347,879
74.00	Renal Dialysis	1,016,126	64,660	1,080,786
75.00	ASC (Non-Distinct Part)	0	0	0
76.00	Other Ancillary (specify)	0	0	0
76.03	Ultrasound	2,262,216	81,177	2,343,393
76.04	Gastrointestinal Services	389,165	(177,063)	212,102
76.97	Cardiac Rehabilitation	0	0	0
80.00		0	0	0
81.00		0	0	0
82.00		0	0	0
83.00		0	0	0
84.00		0	0	0
85.00		0	0	0
86.00		0	0	0
87.00		0	0	0
87.01		0	0	0
88.00	Rural Health Clinic (RHC)	0	0	0
89.00	Federally Qualified Health Center (FQHC)	0	0	0
90.00	Clinic	292	(292)	0
91.00	Emergency	3,190,249	383,460	3,573,709
92.00	Observation Beds	0	0	0
93.00	Other Outpatient Services (Specify)	0	0	0
93.01				0
93.02				0
93.03				0
93.04				0
93.05				0
<b>TOTAL MEDI-CAL ANCILLARY CHARGES</b>		<b>\$ 109,315,921</b>	<b>\$ 12,273,736</b>	<b>\$ 121,589,657</b>













Provider Name:  
VALLEY PRESBYTERIAN HOSPITAL

Fiscal Period Ended:  
OCTOBER 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	9,199	0	0	0	0	0	0	0	0	244,281	40,092
191.00 Research	0	0	0	0	0	0	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
194.00 Public Relations	0	22,089	0	0	0	0	0	0	0	0	957,958	157,223
194.01 Foundation	0	33,096	0	0	0	0	0	0	0	0	445,703	73,150
194.02 Barlow	0	0	0	0	0	0	0	0	0	0	788,637	129,434
195.00	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	<u>0</u>	<u>15,813,243</u>	<u>0</u>	<u>201,499,929</u>	<u>28,408,372</u>							





Provider Name:  
VALLEY PRESBYTERIAN HOSPITAL

Fiscal Period Ended:  
OCTOBER 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	28,786	0	11,040	0	5,710	0	0	0	0	0	0
191.00 Research	0	0	0	0	0	0	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
194.00 Public Relations	0	58,039	0	0	0	0	0	0	0	0	0	0
194.01 Foundation	0	16,533	0	0	0	10,004	0	0	0	0	0	0
194.02 Barlow	0	0	0	0	0	0	0	21,357	348,600	0	0	0
195.00	0	0	0	0	0	0	0	0	0	0	0	0
0												
TOTAL	0	11,010,671	388,369	4,091,567	1,579,849	3,920,117	0	5,321,874	2,198,783	6,215,537	5,473,627	1,243,543





STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.3

Provider Name:  
VALLEY PRESBYTERIAN HOSPITAL

Fiscal Period Ended:  
OCTOBER 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 (Adj 1) 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	329,910	0	329,910
191.00 Research	0	0	0	0	0	0	0	0	0	0	0
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
194.00 Public Relations	0	0	0	0	0	0	0	0	1,173,220	0	1,173,220
194.01 Foundation	0	0	0	0	0	0	0	0	545,390	0	545,390
194.02 Barlow	0	0	0	0	0	0	0	0	1,288,028	0	1,288,028
195.00	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b><u>1,290,171</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>201,499,929</u></b>	<b><u>0</u></b>	<b><u>201,499,929</u></b>











STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:  
VALLEY PRESBYTERIAN HOSPITAL

Fiscal Period Ended:  
OCTOBER 31, 2011

	EMP BENE (GROSS SALARIES)	STAT	STAT	RECON- CILIATION	ADM & GEN (ACCUM COST) 5.00	MANT & REPAIRS 6.00 (Adj)							
	4.00 (Adj)	5.01 (Adj)	5.02 (Adj)	5.03 (Adj)	5.04 (Adj)	5.05 (Adj)	5.06 (Adj)	5.07 (Adj)	5.08 (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	58,773										244,281	
191.00	Research											0	
192.00	Physicians' Private Offices											0	
193.00	Nonpaid Workers											0	
194.00	Public Relations	141,121										957,958	
194.01	Foundation	211,443										445,703	
194.02	Barlow											788,637	
195.00												0	
	TOTAL	101,026,519	0	0	0	0	0	0	0	0		173,091,557	0
	COST TO BE ALLOCATED	15,813,243	0	0	0	0	0	0	0	0		28,408,372	0
	UNIT COST MULTIPLIER - SCH 8	0.156526	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000		0.164123	0.000000





Provider Name:  
VALLEY PRESBYTERIAN HOSPITAL

Fiscal Period Ended:  
OCTOBER 31, 2011

	OPER PLANT (SQ FT)	LAUNDRY & LINEN (LB LNDRY)	HOUSE-KEEPING (HRS OF SERV)	DIETARY (MEALS SERVED)	CAFETERIA (MEALS SERVED)	MANT OF PERSONNEL	NURSING ADMIN (NURSE HR)	CENT SERV & SUPPLY (CSTD REQUIS)	PHARMACY (COST REQUIS)	MED REC (TIME SPENT)	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
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
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	740		354		129							
191.00 Research												
192.00 Physicians' Private Offices												
193.00 Nonpaid Workers												
194.00 Public Relations	1,492											
194.01 Foundation	425				226							
194.02 Barlow								210,737	374,117			
195.00												
TOTAL	283,049	1,600,950	131,197	187,962	88,561	0	165,458	21,696,379	6,670,500	854,266,929	11,945	20,001
COST TO BE ALLOCATED	11,010,671	388,369	4,091,567	1,579,849	3,920,117	0	5,321,874	2,198,783	6,215,537	5,473,627	1,243,543	1,290,171
UNIT COST MULTIPLIER - SCH 8	38.900230	0.242586	31.186434	8.405149	44.264599	0.000000	32.164502	0.101343	0.931795	0.006407	104.105733	64.505322

Provider Name:  
VALLEY PRESBYTERIAN HOSPITAL

Fiscal Period Ended:  
OCTOBER 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
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
<b>GENERAL SERVICE COST CENTERS</b>							
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							
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							
<b>INPATIENT ROUTINE COST CENTERS</b>							
30.00	Adults & Pediatrics (Gen Routine)						
31.00	Intensive Care Unit						
31.01	Neonatal Intensive Care Unit						
31.02	Pediatric 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:  
VALLEY PRESBYTERIAN HOSPITAL

Fiscal Period Ended:  
OCTOBER 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
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
<b>ANCILLARY COST CENTERS</b>							
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)						
76.03	Ultrasound						
76.04	Gastrointestinal Services						
76.97	Cardiac Rehabilitation						
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						
93.00	Other Outpatient Services (Specify)						
93.01							
93.02							
93.03							
93.04							
93.05							
<b>NONREIMBURSABLE COST CENTERS</b>							
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. tchg. prgm.)						
101.00	Home Health Agency						



## TRIAL BALANCE OF EXPENSES

Provider Name:  
VALLEY PRESBYTERIAN HOSPITAL

Fiscal Period Ended:  
OCTOBER 31, 2011

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	<b>GENERAL SERVICE COST CENTERS</b>			
1.00	Capital Related Costs-Buildings and Fixtures	\$ 3,377,093	\$ 0	\$ 3,377,093
2.00	Capital Related Costs-Movable Equipment	7,055,000	0	7,055,000
3.00	Other Capital Related Costs	0	0	0
3.01		0	0	0
3.02		0	0	0
3.03		0	0	0
3.04		0	0	0
3.05		0	0	0
3.06		0	0	0
3.07		0	0	0
3.08		0	0	0
3.09		0	0	0
4.00	Employee Benefits	15,785,563	0	15,785,563
5.01		0	0	0
5.02		0	0	0
5.03		0	0	0
5.04		0	0	0
5.05		0	0	0
5.06		0	0	0
5.07		0	0	0
5.08		0	0	0
5.00	Administrative and General	60,537,739	(35,392,679)	25,145,060
6.00	Maintenance and Repairs	0	0	0
7.00	Operation of Plant	6,617,840	0	6,617,840
8.00	Laundry and Linen Service	247,320	0	247,320
9.00	Housekeeping	2,965,994	0	2,965,994
10.00	Dietary	963,409	0	963,409
11.00	Cafeteria	2,365,001	0	2,365,001
12.00	Maintenance of Personnel	0	0	0
13.00	Nursing Administration	3,743,350	0	3,743,350
14.00	Central Services and Supply	1,204,180	0	1,204,180
15.00	Pharmacy	4,424,388	0	4,424,388
16.00	Medical Records & Library	3,965,461	0	3,965,461
17.00	Social Service	854,239	0	854,239
18.00	Other General Service (specify)	800,333	0	800,333
19.00	Nonphysician Anesthetists	0	0	0
20.00	Nursing School	0	0	0
21.00	Intern & Res. Service-Salary & Fringes (Approved)	0	0	0
22.00	Intern & Res. Other Program Costs (Approved)	0	0	0
23.00	Paramedical Ed. Program (specify)	0	0	0
23.01		0	0	0
23.02		0	0	0
	<b>INPATIENT ROUTINE COST CENTERS</b>	0		
30.00	Adults & Pediatrics (Gen Routine)	31,029,901	0	31,029,901
31.00	Intensive Care Unit	6,304,273	0	6,304,273
31.01	Neonatal Intensive Care Unit	6,048,989	0	6,048,989
31.02	Pediatric Intensive Care Unit	877,882	0	877,882
34.00	Surgical Intensive Care Unit	0	0	0
35.00	Other Special Care (specify)	0	0	0
40.00	Subprovider - IPF	0	0	0
41.00	Subprovider - IRF	4,030,134	0	4,030,134
42.00	Subprovider (specify)	0	0	0
43.00	Nursery	1,522,532	0	1,522,532
44.00	Skilled Nursing Facility	0	0	0
45.00	Nursing Facility	0	0	0
46.00	Other Long Term Care	0	0	0
47.00		0	0	0

## TRIAL BALANCE OF EXPENSES

Provider Name:  
VALLEY PRESBYTERIAN HOSPITAL

Fiscal Period Ended:  
OCTOBER 31, 2011

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	<b>ANCILLARY COST CENTERS</b>			
50.00	Operating Room	\$ 9,495,100	\$ 0	\$ 9,495,100
51.00	Recovery Room	0	0	0
52.00	Labor Room and Delivery Room	4,231,905	0	4,231,905
53.00	Anesthesiology	0	0	0
54.00	Radiology-Diagnostic	2,984,844	0	2,984,844
55.00	Radiology-Therapeutic	227,860	0	227,860
56.00	Radioisotope	510,015	0	510,015
57.00	Computed Tomography (CT) Scan	532,004	0	532,004
58.00	Magnetic Resonance Imaging (MRI)	795,864	0	795,864
59.00	Cardiac Catheterization	4,244,286	0	4,244,286
60.00	Laboratory	5,657,301	0	5,657,301
61.00	PBP Clinical Laboratory Services-Program Only	0	0	0
62.00	Whole Blood & Packed Red Blood Cells	0	0	0
63.00	Blood Storing, Processing, & Trans.	2,788,122	0	2,788,122
64.00	Intravenous Therapy	0	0	0
65.00	Respiratory Therapy	4,488,141	0	4,488,141
66.00	Physical Therapy	1,274,456	0	1,274,456
67.00	Occupational Therapy	0	0	0
68.00	Speech Pathology	0	0	0
69.00	Electrocardiology	421,653	0	421,653
70.00	Electroencephalography	104,286	0	104,286
71.00	Medical Supplies Charged to Patients	5,939,678	0	5,939,678
72.00	Implantable Devices Charged to Patients	7,719,759	0	7,719,759
73.00	Drugs Charged to Patients	5,370,270	0	5,370,270
74.00	Renal Dialysis	895,292	0	895,292
75.00	ASC (Non-Distinct Part)	0	0	0
76.00	Other Ancillary (specify)	0	0	0
76.03	Ultrasound	784,239	0	784,239
76.04	Gastrointestinal Services	1,271,864	0	1,271,864
76.97	Cardiac Rehabilitation	274,632	0	274,632
80.00		0	0	0
81.00		0	0	0
82.00		0	0	0
83.00		0	0	0
84.00		0	0	0
85.00		0	0	0
86.00		0	0	0
87.00		0	0	0
87.01		0	0	0
88.00	Rural Health Clinic (RHC)	0	0	0
89.00	Federally Qualified Health Center (FQHC)	0	0	0
90.00	Clinic	3,514,710	0	3,514,710
91.00	Emergency	6,337,354	0	6,337,354
92.00	Observation Beds	0	0	0
93.00	Other Outpatient Services (Specify)	0	0	0
93.01		0	0	0
93.02		0	0	0
93.03		0	0	0
93.04		0	0	0
93.05		0	0	0
	<b>SUBTOTAL</b>	\$ 234,584,256	\$ (35,392,679)	\$ 199,191,577
	<b>NONREIMBURSABLE COST CENTERS</b>			
94.00	Home Program Dialysis	0	0	0
95.00	Ambulance Services	0	0	0
96.00	Durable Medical Equipment-Rented	0	0	0
97.00	Durable Medical Equipment-Sold	0	0	0

## TRIAL BALANCE OF EXPENSES

Provider Name:  
VALLEY PRESBYTERIAN HOSPITAL

Fiscal Period Ended:  
OCTOBER 31, 2011

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
98.00	Other Reimbursable (specify)	0	0	0
99.00	Outpatient Rehabilitation Provider (specify)	0	0	0
100.00	Intern-Resident Service (not appvd. tchnng. prgm.)	0	0	0
101.00	Home Health Agency	0	0	0
105.00	Kidney Acquisition	0	0	0
106.00	Heart Acquisition	0	0	0
107.00	Liver Acquisition	0	0	0
108.00	Lung Acquisition	0	0	0
109.00	Pancreas Acquisition	0	0	0
110.00	Intestinal Acquisition	0	0	0
111.00	Islet Acquisition	0	0	0
112.00	Other Organ Acquisition (specify)	0	0	0
113.00	Interest Expense	0	0	0
114.00	Utilization Review-SNF	0	0	0
115.00	Ambulatory Surgical Center (Distinct Part)	0	0	0
116.00	Hospice	0	0	0
117.00	Other Special Purpose (specify)	0	0	0
190.00	Gift, Flower, Coffee Shop, & Canteen	217,301	0	217,301
191.00	Research	0	0	0
192.00	Physicians' Private Offices	0	0	0
193.00	Nonpaid Workers	0	0	0
194.00	Public Relations	900,019	0	900,019
194.01	Foundation	402,395	0	402,395
194.02	Barlow	788,637	0	788,637
195.00		0	0	0
	SUBTOTAL	\$ 2,308,352	\$ 0	\$ 2,308,352
200	TOTAL	\$ 236,892,608	\$ (35,392,679)	\$ 201,499,929

(To Schedule 8)





Provider Name:  
VALLEY PRESBYTERIAN HOSPITAL

	TOTAL ADJ (Page 1 & 2)	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											
191.00 Research	0											
192.00 Physicians' Private Offices	0											
193.00 Nonpaid Workers	0											
194.00 Public Relations	0											
194.01 Foundation	0											
194.02 Barlow	0											
195.00	0											
200.00 TOTAL	<u>(\$35,392,679)</u>	<u>#####</u>	<u>0</u>									

(To Sch 10)







Provider Name							Fiscal Period	Provider NPI	Adjustments	
VALLEY PRESBYTERIAN HOSPITAL							NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011	1578529285	14	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report								
		Work Sheet	Part	Title	Line	Col.				
<b><u>RECLASSIFICATIONS OF REPORTED COSTS</u></b>										
1	8.3	B	I		30.00	26	Adults and Pediatrics	\$56,389,958	\$5,950,762	\$62,340,720
	8.3	B	I		41.00	26	Subprovider	5,950,762	(5,950,762)	0
							To reclassify Subprovider (Rehabilitation) to Adults and Pediatrics after step-down since the rehabilitation unit did not meet the requirements of a separate cost entity. 42 CFR 413.20, 413.24, and 413.53(b)(c) CMS Pub. 15-1, Sections 2300, 2304, 2336, and 2306			
2	10A	A			5.00	7	Administrative and General	\$60,537,739	(\$35,392,679)	\$25,145,060
							To eliminate nonallowable managed care capitation expense related to the hospital-sponsored health maintenance organization. 42 CFR 413.20, 413.5(c)(7), 413.9, 413.24, and 413.107 CMS Pub. 15-1, Sections 2102.1, 2300, and 2304 Acute OSHPD Manual, Sections 1220 and 1230			

Provider Name							Fiscal Period	Provider NPI	Adjustments	
VALLEY PRESBYTERIAN HOSPITAL							NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011	1578529285	14	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report								
		Work Sheet	Part	Title	Line	Col.				
<b><u>ADJUSTMENT TO REPORTED PATIENT DAYS</u></b>										
3	4, Contract 4	D-1	I	XIX	1.00	Adults and Pediatrics (Inpatient Days) - Total	54,777	4,156	58,933	
	4, Contract 4	D-1	I	XIX	4.00	Adults and Pediatrics (Semi-Private Room Days) - Total	54,777	4,156	58,933	
To include Subprovider (Rehabilitation) total inpatient days with Adults and Pediatrics in conjunction with adjustment 1. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2300 and 2336.1										

Provider Name							Fiscal Period	Provider NPI	Adjustments	
VALLEY PRESBYTERIAN HOSPITAL							NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011	1578529285	14	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report								
		Work Sheet	Part	Title	Line	Col.				
<b><u>ADJUSTMENT TO REPORTED TOTAL CHARGES</u></b>										
4	4, Contract 4	D-1		XIX	28.00	1	Adults and Pediatrics (General Inpatient Routine Charges)	\$144,077,331	\$6,748,301	\$150,825,632
	4, Contract 4	D-1		XIX	30.00	1	Adults and Pediatrics (Semi-Private Room Charges) To include Subprovider (Rehabilitation) total inpatient charges with Adults and Pediatrics in conjunction with adjustment 1. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2204, 2206, 2300, 2304 and 2336.1	144,077,331	6,748,301	150,825,632
5	5, Contract 5	C	I	XIX	92.00	8	Observation Beds To eliminate routine observation charges from an ancillary cost center. 42 CFR 413.5, 413.20, 413.24, 413.50, and 413.53 CMS Pub. 15-1, Sections 2102, 2202.4, 2302.6, and 2304	\$4,152,140	(\$4,152,140)	\$0

Provider Name			Fiscal Period				Provider NPI		Adjustments	
VALLEY PRESBYTERIAN HOSPITAL			NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011				1578529285		14	
Report References										
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
		Work Sheet	Part	Title	Line	Col.				
<b>ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT</b>										
6	4A	Not Reported				Medi-Cal Administrative Days (November 2010 through October 2011)	0	281	281	
	4A	Not Reported				Medi-Cal Administrative Rate (November 2010 through October 2011)	\$0	\$351.26	\$351.26	
7	6	Not Reported				Medi-Cal Ancillary Charges - Radiology - Diagnostic	\$0	\$7,733	\$7,733	
	6	Not Reported				Medi-Cal Ancillary Charges - Magnetic Resonance Imaging	0	3,210	3,210	
	6	Not Reported				Medi-Cal Ancillary Charges - Laboratory	0	137,360	137,360	
	6	Not Reported				Medi-Cal Ancillary Charges - Physical Therapy	0	35,990	35,990	
	6	Not Reported				Medi-Cal Ancillary Charges - Speech Pathology Therapy	0	18,947	18,947	
	6	Not Reported				Medi-Cal Ancillary Charges - Drugs Charged to Patients	0	287,779	287,779	
	6	Not Reported				Medi-Cal Ancillary Charges - Ultrasound	0	32,139	32,139	
	6	Not Reported				Medi-Cal Ancillary Charges - Total	0	523,158	523,158	
8	2	Not Reported				Medi-Cal Routine Service Charges	\$0	\$521,624	\$521,624	
	2	Not Reported				Medi-Cal Ancillary Service Charges	0	523,158	523,158	
9	1	Not Reported				Medi-Cal Interim Payment	\$0	\$224,261	\$224,261	
<p>To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary Payment Data:</p> <p>Service Period: November 1, 2010 through October 31, 2011</p> <p>Payment Period: November 1, 2010 through April 21, 2013</p> <p>Report Date: April 22, 2013</p> <p>42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139</p> <p>CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408</p> <p>CCR, Title 22, Sections 51173, 51511, 51541, and 51542</p>										

Provider Name							Fiscal Period		Provider NPI		Adjustments
VALLEY PRESBYTERIAN HOSPITAL							NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011		1578529285		14
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Audit Report	Cost Report									
		Work Sheet	Part	Title	Line	Col.					
<b>ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - CONTRACT</b>											
10	Contract 4	D-1	I	XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics	22,569	(5,465)	17,104	
	Contract 4A	D-1	II	XIX	42.00	4	Medi-Cal Days - Nursery	4,616	4,676	9,292	
	Contract 4A	D-1	II	XIX	43.00	4	Medi-Cal Days - Intensive Care Unit	2,126	(1,208)	918	
	Contract 4A	D-1	II	XIX	43.01	4	Medi-Cal Days - Neonatal Intensive Care Unit	3,224	(236)	2,988	
	Contract 4A	D-1	II	XIX	43.02	4	Medi-Cal Days - Pediatric Intensive Care Unit	183	(112)	71	
11	Contract 6	D-3		XIX	50.00	2	Medi-Cal Ancillary Charges - Operating Room	\$2,249,809	\$11,091,143	\$13,340,952	
	Contract 6	D-3		XIX	52.00	2	Medi-Cal Ancillary Charges - Delivery Room and Labor Room	24,067,868	(7,492,241)	16,575,627	
	Contract 6	D-3		XIX	54.00	2	Medi-Cal Ancillary Charges - Radiology - Diagnostic	1,537,501	(39,199)	1,498,302	
	Contract 6	D-3		XIX	55.00	2	Medi-Cal Ancillary Charges - Radiology - Therapeutic	5,494	293	5,787	
	Contract 6	D-3		XIX	56.00	2	Medi-Cal Ancillary Charges - Radioisotope	219,491	(34,174)	185,317	
	Contract 6	D-3		XIX	57.00	2	Medi-Cal Ancillary Charges - CT Scan	1,676,770	1,312,739	2,989,509	
	Contract 6	D-3		XIX	58.00	2	Medi-Cal Ancillary Charges - Magnetic Resonance Imaging	981,717	(32,358)	949,359	
	Contract 6	D-3		XIX	59.00	2	Medi-Cal Ancillary Charges - Cardiac Catheterization Laboratory	3,069,417	(1,543,029)	1,526,388	
	Contract 6	D-3		XIX	60.00	2	Medi-Cal Ancillary Charges - Laboratory	20,738,740	(2,878,193)	17,860,547	
	Contract 6	D-3		XIX	63.00	2	Medi-Cal Ancillary Charges - Blood Storing, Processing & Trans.	373,225	330,286	703,511	
	Contract 6	D-3		XIX	65.00	2	Medi-Cal Ancillary Charges - Respiratory Therapy	6,782,442	5,238,286	12,020,728	
	Contract 6	D-3		XIX	66.00	2	Medi-Cal Ancillary Charges - Physical Therapy	785,890	202,829	988,719	
	Contract 6	D-3		XIX	69.00	2	Medi-Cal Ancillary Charges - Electrocardiology	1,201,380	(460,705)	740,675	
	Contract 6	D-3		XIX	70.00	2	Medi-Cal Ancillary Charges - Electroencephalography	79,782	20,304	100,086	
	Contract 6	D-3		XIX	71.00	2	Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients	13,574,729	5,990,605	19,565,334	
	Contract 6	D-3		XIX	72.00	2	Medi-Cal Ancillary Charges - Implantable Devices Charged to Patients	3,345,192	(2,364,245)	980,947	
	Contract 6	D-3		XIX	73.00	2	Medi-Cal Ancillary Charges - Drugs Charged to Patients	21,768,426	2,579,453	24,347,879	
	Contract 6	D-3		XIX	74.00	2	Medi-Cal Ancillary Charges - Renal Dialysis	1,016,126	64,660	1,080,786	
	Contract 6	D-3		XIX	76.03	2	Medi-Cal Ancillary Charges - Ultrasound	2,262,216	81,177	2,343,393	
	Contract 6	D-3		XIX	76.04	2	Medi-Cal Ancillary Charges - Gastrointestinal Services	389,165	(177,063)	212,102	
	Contract 6	D-3		XIX	90.00	2	Medi-Cal Ancillary Charges - Clinic	292	(292)	0	
	Contract 6	D-3		XIX	91.00	2	Medi-Cal Ancillary Charges - Emergency	3,190,249	383,460	3,573,709	
	Contract 6	D-3		XIX	101.00	2	Medi-Cal Ancillary Charges - Total	109,315,921	12,273,736	121,589,657	
12	Contract 2	E-3	III	XIX	8.00	1	Medi-Cal Routine Service Charges	\$0	\$73,284,626	\$73,284,626	
	Contract 2	E-3	III	XIX	9.00	1	Medi-Cal Ancillary Service Charges	109,315,921	12,273,736	121,589,657	

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Provider Name			Fiscal Period					Provider NPI		Adjustments
VALLEY PRESBYTERIAN HOSPITAL			NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011					1578529285		14
Report References			Explanation of Audit Adjustments					As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Work Sheet								
		Part	Title	Line	Col.					
<b>ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - CONTRACT</b>										
-Continued from previous page-										
13	Contract 3	E-3	VII	XIX	32.00	1	Medi-Cal Deductibles	\$0	\$64,082	\$64,082
	Contract 3	E-3	VII	XIX	33.00	1	Medi-Cal Coinsurance	1,811,949	(1,446,388)	365,561
To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary Payment Data: Service Period: November 1, 2010 through October 31, 2011 Payment Period: November 1, 2010 through April 21, 2013 Report Date: April 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										

Provider Name			Fiscal Period				Provider NPI		Adjustments	
VALLEY PRESBYTERIAN HOSPITAL			NOVEMBER 1, 2010 THROUGH OCTOBER 31, 2011				1578529285		14	
Report References										
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
		Work Sheet	Part	Title	Line	Col.				
<b>ADJUSTMENT TO OTHER MATTERS</b>										
14	Contract 1	Not Reported					Medi-Cal Overpayment 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	\$8,441	\$8,441