

**REPORT
ON THE
COST REPORT REVIEW**

**VENTURA COUNTY MEDICAL CENTER
VENTURA, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1629167457**

**FISCAL PERIOD ENDED
JUNE 30, 2011**

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

**Section Chief: Maria Delgado
Audit Supervisor: Deborah Lee
Auditor: Min (Cherrie) Cheung**



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



EDMUND G. BROWN JR.
GOVERNOR

March 11, 2014

Narcisa Egan
Interim Chief Financial Officer
Ventura County Health Care Agency
2323 Knoll Drive, Room#202,
Ventura, CA 93003

PROVIDER: VENTURA COUNTY MEDICAL CENTER
NATIONAL PROVIDER IDENTIFIER: 1629167457
FISCAL PERIOD ENDED: JUNE 30, 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, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the audited costs presented in the Summary of Findings represent a proper determination in accordance with 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 Contract Cost (DESIG PUB HOSP Schedules)
4. Audit Adjustments Schedule

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

Narcisa Egan
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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 Hearing and Appeals
1029 J Street, Suite 200
Sacramento, CA 95814
(916) 322-5603

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

United States Postal Service (USPS)

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

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—Gardena at (310) 516-4757.

Original Signed By:

Maria Delgado, Chief
Audits Section—Gardena
Financial Audits Branch

Certified
Enclosures

Narcisa Egan
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cc: Judith M. Berry
J Berry and Associates Consulting Services, Inc.
1835 Newport Blvd, A109-314
Costa Mesa, CA 92627

SUMMARY OF FINDINGS

Provider Name:
VENTURA COUNTY MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2011

		SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1) Provider NPI: 1629167457	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. Designated Public Hospital Costs (SCH 1) Provider NPI: 1629167457	Reported		\$ 38,913,406
	Net Change		\$ 6,861,804
	Audited Cost		\$ 45,775,211
	Audited Amount Due Provider (State)	\$ 0	
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)	\$ 0		
9. Total Medi-Cal Cost			\$ 45,775,211

SUMMARY OF FINDINGS

Provider Name:
VENTURA COUNTY MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 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)		\$ 0	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
VENTURA COUNTY MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2011

Provider NPI:
1629167457

		REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)		\$ 0	\$ 281,465
2. Excess Reasonable Cost Over Charges (Schedule 2)		\$ 0	\$ 0
3. Medi-Cal Inpatient Hospital Based Physician Services		\$ 0	N/A
4.	\$	\$ 0	\$ 0
5. TOTAL COST (Lines 1 through 4)		\$ 0	\$ 281,465
6. Interim Payments (Adj 38)		\$ 0	\$ (234,852)
7.	\$	\$	\$
8. Duplicate Payments (Adj)		\$ 0	\$ 0
9.	\$	\$ 0	\$ 0
10.	\$	\$ 0	\$ 0
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)		\$ 0	\$ 0

(To Summary of Findings)

COMPUTATION OF LESSER OF
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:
VENTURA COUNTY MEDICAL CENTERFiscal Period Ended:
JUNE 30, 2011Provider NPI:
1629167457

REPORTED

AUDITED

REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3) \$ 0 \$ 281,465

CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj 37) \$ 0 \$ 2,529,7683. Inpatient Ancillary Service Charges (Adj 37) \$ 0 \$ 370,6584. Total Charges - Medi-Cal Inpatient Services \$ 0 \$ 2,900,4265. Excess of Customary Charges Over Reasonable Cost
(Line 4 minus Line 1) * \$ 0 \$ 2,618,9616. 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:
VENTURA COUNTY MEDICAL CENTERFiscal Period Ended:
JUNE 30, 2011Provider NPI:
1629167457

GENERAL SERVICE UNIT NET OF SWING-BED COSTS

	REPORTED	AUDITED
INPATIENT DAYS		
1. Total Inpatient Days (include private & swing-bed) (Adj 33)	32,101	40,707
2. Inpatient Days (include private, exclude swing-bed)	32,101	40,707
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj 33)	32,101	40,707
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)	\$ 32,746,648	\$ 51,016,456
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)	\$ 32,746,648	\$ 51,016,456

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 32,909,328	\$ 32,909,328
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 ÷ L 28)	\$ 0.995057	\$ 1.550213
32. Average Private Room Per Diem Charge (L 29 ÷ L 3)	\$ 0.00	\$ 0.00
33. Average Semi-Private Room Per Diem Charge (L 30 ÷ L 4)	\$ 0.00	\$ 0.00
34. Avg Per Diem Prvt Room Charge Differential (L 32 minus L 33)	\$ 0.00	\$ 0.00
35. Average Per Diem Private Room Cost Differential (L 31 x L 34)	\$ 0.00	\$ 0.00
36. Private Room Cost Differential Adjustment (L 35 x L 3)	\$ 0	\$ 0
37. Inpatient Rout Cost Net of Swing-Bed & Prvt Rm (L 27 minus L 36)	\$ 32,746,648	\$ 51,016,456

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 ÷ L 2)	\$ 1,020.11	\$ 1,253.26
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 0	\$ 0
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 0	\$ 144,808
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 0	\$ 144,808

(To Schedule 3)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
VENTURA COUNTY MEDICAL CENTERFiscal Period Ended:
JUNE 30, 2011Provider NPI:
1629167457

SPECIAL CARE AND/OR NURSERY UNITS

	REPORTED	AUDITED
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 43, Col 27)	\$ 796,829	\$ 951,105
2. Total Inpatient Days (Adj)	4,488	4,488
3. Average Per Diem Cost	\$ 177.55	\$ 211.92
4. Medi-Cal Inpatient Days (Adj)		0
5. Cost Applicable to Medi-Cal	\$ 0	\$ 0
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 31, Col 27)	\$ 7,118,710	\$ 7,791,333
7. Total Inpatient Days (Adj)	2,472	2,472
8. Average Per Diem Cost	\$ 2,879.74	\$ 3,151.83
9. Medi-Cal Inpatient Days (Adj)		0
10. Cost Applicable to Medi-Cal	\$ 0	\$ 0
NEONATAL INTENSIVE CARE UNIT		
11. Total Inpatient Routine Cost (Sch 8, Line 32, Col 27)	\$ 7,349,256	\$ 7,981,306
12. Total Inpatient Days (Adj)	4,445	4,445
13. Average Per Diem Cost	\$ 1,653.38	\$ 1,795.57
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
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
ADMINISTRATIVE DAYS		
21. Per Diem Rate (Adj 35)	\$ 0.00	\$ 344.78
32. Medi-Cal Inpatient Days (Adj 35)	0	420
33. Cost Applicable to Medi-Cal	\$ 0	\$ 144,808
ADMINISTRATIVE DAYS		
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	\$ 144,808

(To Schedule 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
VENTURA COUNTY MEDICAL CENTERFiscal Period Ended:
JUNE 30, 2011Provider NPI:
1629167457

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:
VENTURA COUNTY MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2011

Provider NPI:
1629167457

		TOTAL ANCILLARY COST *	TOTAL ANCILLARY CHARGES (Adj 34)	RATIO COST TO CHARGES	MEDI-CAL CHARGES (From Schedule 6)	MEDI-CAL COST
ANCILLARY COST CENTERS						
50.00	Operating Room	\$ 20,908,062	\$ 54,027,231	0.386991	\$ 0	\$ 0
51.00	Recovery Room	0	0	0.000000	0	0
52.00	Labor Room and Delivery Room	5,421,581	7,752,105	0.699369	0	0
53.00	Anesthesiology	474,489	1,544,016	0.307309	0	0
54.00	Radiology-Diagnostic	10,376,810	26,637,144	0.389562	27,703	10,792
54.01	Ultra Sound	2,169,974	14,996,026	0.144703	6,075	879
56.00	Radioisotope	1,047,204	5,937,588	0.176369	6,469	1,141
57.00	Computed Tomography (CT) Scan	2,532,488	24,535,497	0.103217	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	18,704,817	121,951,126	0.153380	143,080	21,946
61.00	PBP Clinical Laboratory Services-Program Only	0	0	0.000000	0	0
62.00	Whole Blood & Packed Red Blood Cells	0	0	0.000000	0	0
63.00	Blood Storing, Processing, & Trans.	0	0	0.000000	0	0
64.00	Intravenous Therapy	0	0	0.000000	0	0
65.00	Respiratory Therapy	4,221,273	6,092,604	0.692852	0	0
66.00	Physical Therapy	4,852,874	9,176,017	0.528865	39,631	20,959
67.00	Occupational Therapy	716,137	1,825,379	0.392323	14,853	5,827
68.00	Speech Pathology	181,364	517,539	0.350436	10,648	3,731
69.00	Electrocardiology	902,377	5,980,218	0.150894	0	0
70.00	Electroencephalography	0	0	0.000000	0	0
71.00	Medical Supplies Charged to Patients	567,405	407,372	1.392841	0	0
72.00	Implantable Devices Charged to Patients	6,213,584	8,422,450	0.737741	0	0
73.00	Drugs Charged to Patients	20,332,914	34,807,912	0.584146	122,199	71,382
74.00	Renal Dialysis	631,483	1,692,315	0.373148	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
89.01	Moorpak	2,440,378	3,329,411	0.732976	0	0
89.03	Magnolia	5,240,016	7,020,392	0.746399	0	0
89.04	Santa Paula Medical Clinic	2,686,302	3,382,667	0.794137	0	0
89.05	Mandalay Bay	3,927,622	5,422,945	0.724260	0	0
89.06	Conejo	2,665,909	3,565,426	0.747711	0	0
89.07	Piru	131,517	89,484	1.469730	0	0
89.08	Santa Paula West	1,420,768	1,458,766	0.973952	0	0
89.09	Santa Paula Hospital Clinic	2,368,768	3,656,375	0.647846	0	0
89.10	West Ventura	6,239,094	9,397,480	0.663911	0	0
89.12	John K Flynn	422,182	1,522,769	0.277246	0	0
89.14	Fillmore	3,004,129	3,095,645	0.970437	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	37,342,739	48,193,472	0.774851	0	0
90.01	Clinic	13,954,907	27,556,318	0.506414	0	0
91.00	Emergency	13,337,148	28,317,320	0.470989	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	\$ 195,436,317	\$ 472,311,009		\$ 370,658	\$ 136,657

(To Schedule 3)

* From Schedule 8, Column 26

ADJUSTMENTS TO MEDI-CAL CHARGES

Provider Name:
VENTURA COUNTY MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2011

Provider NPI:
1629167457

ANCILLARY CHARGES		REPORTED	ADJUSTMENTS (Adj 36)	AUDITED
50.00	Operating Room	\$		\$ 0
51.00	Recovery Room			0
52.00	Labor Room and Delivery Room			0
53.00	Anesthesiology			0
54.00	Radiology-Diagnostic		27,703	27,703
54.01	Ultra Sound		6,075	6,075
56.00	Radioisotope		6,469	6,469
57.00	Computed Tomography (CT) Scan			0
58.00	Magnetic Resonance Imaging (MRI)			0
59.00	Cardiac Catheterization			0
60.00	Laboratory		143,080	143,080
61.00	PBP Clinical Laboratory Services-Program Only			0
62.00	Whole Blood & Packed Red Blood Cells			0
63.00	Blood Storing, Processing, & Trans.			0
64.00	Intravenous Therapy			0
65.00	Respiratory Therapy			0
66.00	Physical Therapy		39,631	39,631
67.00	Occupational Therapy		14,853	14,853
68.00	Speech Pathology		10,648	10,648
69.00	Electrocardiology			0
70.00	Electroencephalography			0
71.00	Medical Supplies Charged to Patients			0
72.00	Implantable Devices Charged to Patients			0
73.00	Drugs Charged to Patients		122,199	122,199
74.00	Renal Dialysis			0
75.00	ASC (Non-Distinct Part)			0
76.00	Other Ancillary (specify)			0
89.01	Moorpak			0
89.03	Magnolia			0
89.04	Santa Paula Medical Clinic			0
89.05	Mandalay Bay			0
89.06	Conejo			0
89.07	Piru			0
89.08	Santa Paula West			0
89.09	Santa Paula Hospital Clinic			0
89.10	West Ventura			0
89.12	John K Flynn			0
89.14	Fillmore			0
87.01				0
88.00	Rural Health Clinic (RHC)			0
89.00	Federally Qualified Health Center (FQHC)			0
90.00	Clinic			0
90.01	Clinic			0
91.00	Emergency			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		\$ 0	\$ 370,658	\$ 370,658

COMPUTATION OF MEDI-CAL DESIGNATED PUBLIC HOSPITAL COST

Provider Name:
VENTURA COUNTY MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2011

Provider NPI:
1629167457

		REPORTED	AUDITED
1.	Net Cost of Covered Services Rendered to Medi-Cal Patients (Contract Sch 3)	\$ 38,913,406	\$ 45,775,211
2.	Excess Reasonable Cost Over Charges (Contract Sch 2)	\$ 0	\$ 0
3.	Medi-Cal Inpatient Hospital Based Physician Services	\$ 0	N/A
4.		\$ 0	\$ 0
5.	Subtotal (Sum of Lines 1 through 4)	\$ 38,913,406	\$ 45,775,211
6.		\$ 0	\$ 0
7.		\$ 0	\$ 0
8.	Total Medi-Cal Cost (Sum of Lines 5 through 7)	\$ 38,913,406	\$ 45,775,211
		(To Summary of Findings)	
9.	Medi-Cal Interim Payments (Adj 42)	\$ (30,061,075)	\$ (30,175,047)
10.	Medi-Cal Credit Balances (Adj)	\$ 0	\$ 0
11.		\$ 0	\$ 0
12.		\$ 0	\$ 0
13.	TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ 0	\$ 0
		(To Summary of Findings)	

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

Provider Name:
VENTURA COUNTY MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2011

Provider NPI:
1629167457

REPORTED	AUDITED
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REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Contract Sch 3)	\$ <u>39,088,453</u>	\$ <u>45,981,674</u>
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CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj 41)	\$ <u>117,174,629</u>	\$ <u>118,755,000</u>
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3. Inpatient Ancillary Service Charges (Adj 41)	\$ <u>49,532,395</u>	\$ <u>50,132,235</u>
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4. Total Charges - Medi-Cal Inpatient Services	\$ <u>166,707,024</u>	\$ <u>168,887,235</u>
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5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ <u>127,618,571</u>	\$ <u>122,905,561</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 Desig Pub Hosp Sch 1)	

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

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

Provider Name:
VENTURA COUNTY MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2011

Provider NPI:
1629167457

GENERAL SERVICE UNIT NET OF SWING-BEDS COSTS

REPORTED	AUDITED
32,101	40,707
32,101	40,707
0	0
32,101	40,707
0	0
0	0
0	0
0	0
13,212	13,352

INPATIENT DAYS

1. Total Inpatient Days (include private & swing-bed) (Adj 33)	32,101	40,707
2. Inpatient Days (include private, exclude swing-bed)	32,101	40,707
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj 33)	32,101	40,707
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 39)	13,212	13,352

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)	\$ 32,746,648	\$ 51,016,456
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)	\$ 32,746,648	\$ 51,016,456

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges) (Adj)	\$ 32,909,328	\$ 32,909,328
29. Private Room Charges (excluding swing-bed charges) (Adj)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges) (Adj)	\$ 0	\$ 0
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 ÷ L 28)	\$ 0.995057	\$ 1.550213
32. Average Private Room Per Diem Charge (L 29 ÷ L 3)	\$ 0.00	\$ 0.00
33. Average Semi-Private Room Per Diem Charge (L 30 ÷ L 4)	\$ 0.00	\$ 0.00
34. Avg Per Diem Prvt Room Charge Differential (L 32 minus L 33)	\$ 0.00	\$ 0.00
35. Average Per Diem Private Room Cost Differential (L 31 x L 34)	\$ 0.00	\$ 0.00
36. Private Room Cost Differential Adjustment (L 35 x L 3)	\$ 0	\$ 0
37. Inpatient Rout Cost Net of Swing-Bed & Prvt Rm (L 27 minus L 36)	\$ 32,746,648	\$ 51,016,456

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 ÷ L 2)	\$ 1,020.11	\$ 1,253.26
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 13,477,693	\$ 16,733,528
40. Cost Applicable to Medi-Cal (Contract Sch 4A)	\$ 7,951,092	\$ 8,947,415
41. Cost Applicable to Medi-Cal (Contract Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39, 40 & 41)	\$ 21,428,785	\$ 25,680,943

(To Desig Pub Hosp Sch 3)

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

Provider Name:
VENTURA COUNTY MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2011

Provider NPI:
1629167457

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 43, Col 27)	\$ 796,829	\$ 951,105
2. Total Inpatient Days (Adj)	4,488	4,488
3. Average Per Diem Cost	\$ 177.55	\$ 211.92
4. Medi-Cal Inpatient Days (Adj 39)	4,334	4,336
5. Cost Applicable to Medi-Cal	\$ 769,502	\$ 918,885
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 31, Col 27)	\$ 7,118,710	\$ 7,791,333
7. Total Inpatient Days (Adj)	2,472	2,472
3. Average Per Diem Cost	\$ 2,879.74	\$ 3,151.83
4. Medi-Cal Inpatient Days (Adj 39)	625	665
5. Cost Applicable to Medi-Cal	\$ 1,799,838	\$ 2,095,967
NEONATAL INTENSIVE CARE UNIT		
11. Total Inpatient Routine Cost (Sch 8, Line 32, Col 27)	\$ 7,349,256	\$ 7,981,306
12. Total Inpatient Days (Adj)	4,445	4,445
8. Average Per Diem Cost	\$ 1,653.38	\$ 1,795.57
9. Medi-Cal Inpatient Days (Adj 39)	3,255	3,304
10. Cost Applicable to Medi-Cal	\$ 5,381,752	\$ 5,932,563
BURN INTENSIVE CARE UNIT		
16. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 0	\$ 0
17. Total Inpatient Days (Adj)	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Adj)	0	0
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0
SURGICAL INTENSIVE CARE UNIT		
21. Total Inpatient Routine Cost (Sch 8, Line 34, Col 27)	\$ 0	\$ 0
22. Total Inpatient Days (Adj)	0	0
18. Average Per Diem Cost	\$ 0.00	\$ 0.00
19. Medi-Cal Inpatient Days (Adj)	0	0
20. Cost Applicable to Medi-Cal	\$ 0	\$ 0
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)	\$ 7,951,092	\$ 8,947,415
	(To Desig Pub Hosp Sch 4)	

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

Provider Name:
VENTURA COUNTY MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2011

Provider NPI:
1629167457

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 Desig Pub Hosp Sch 4)

SCHEDULE OF MEDI-CAL ANCILLARY COSTS

Provider Name:
VENTURA COUNTY MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2011

Provider NPI:
1629167457

ANCILLARY COST CENTERS		TOTAL ANCILLARY COST*	TOTAL ANCILLARY CHARGES (Adj 34)	RATIO COST TO CHARGES	MEDI-CAL CHARGES (Contract Sch 6)	MEDI-CAL COST
50.00	Operating Room	\$ 20,908,062	\$ 54,027,231	0.386991	\$ 10,503,535	\$ 4,064,775
51.00	Recovery Room	0	0	0.000000	0	0
52.00	Labor Room and Delivery Room	5,421,581	7,752,105	0.699369	4,139,442	2,894,997
53.00	Anesthesiology	474,489	1,544,016	0.307309	350,059	107,576
54.00	Radiology-Diagnostic	10,376,810	26,637,144	0.389562	1,879,491	732,178
54.01	Ultra Sound	2,169,974	14,996,026	0.144703	984,937	142,524
56.00	Radioisotope	1,047,204	5,937,588	0.176369	133,715	23,583
57.00	Computed Tomography (CT) Scan	2,532,488	24,535,497	0.103217	1,946,289	200,891
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	18,704,817	121,951,126	0.153380	14,922,919	2,288,872
61.00	PBP Clinical Laboratory Services-Program Only	0	0	0.000000	0	0
62.00	Whole Blood & Packed Red Blood Cells	0	0	0.000000	0	0
63.00	Blood Storing, Processing, & Trans.	0	0	0.000000	0	0
64.00	Intravenous Therapy	0	0	0.000000	0	0
65.00	Respiratory Therapy	4,221,273	6,092,604	0.692852	1,647,659	1,141,584
66.00	Physical Therapy	4,852,874	9,176,017	0.528865	602,152	318,457
67.00	Occupational Therapy	716,137	1,825,379	0.392323	160,262	62,874
68.00	Speech Pathology	181,364	517,539	0.350436	66,482	23,298
69.00	Electrocardiology	902,377	5,980,218	0.150894	671,372	101,306
70.00	Electroencephalography	0	0	0.000000	0	0
71.00	Medical Supplies Charged to Patients	567,405	407,372	1.392841	1,492,260	2,078,482
72.00	Implantable Devices Charged to Patients	6,213,584	8,422,450	0.737741	605,219	446,495
73.00	Drugs Charged to Patients	20,332,914	34,807,912	0.584146	8,406,244	4,910,477
74.00	Renal Dialysis	631,483	1,692,315	0.373148	7,500	2,799
75.00	ASC (Non-Distinct Part)	0	0	0.000000	0	0
76.00	Other Ancillary (specify)	0	0	0.000000	0	0
89.01	Moorpak	2,440,378	3,329,411	0.732976	0	0
89.03	Magnolia	5,240,016	7,020,392	0.746399	0	0
89.04	Santa Paula Medical Clinic	2,686,302	3,382,667	0.794137	0	0
89.05	Mandalay Bay	3,927,622	5,422,945	0.724260	0	0
89.06	Conejo	2,665,909	3,565,426	0.747711	0	0
89.07	Piru	131,517	89,484	1.469730	0	0
89.08	Santa Paula West	1,420,768	1,458,766	0.973952	0	0
89.09	Santa Paula Hospital Clinic	2,368,768	3,656,375	0.647846	0	0
89.10	West Ventura	6,239,094	9,397,480	0.663911	0	0
89.12	John K Flynn	422,182	1,522,769	0.277246	0	0
89.14	Fillmore	3,004,129	3,095,645	0.970437	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	37,342,739	48,193,472	0.774851	0	0
90.01	Clinic	13,954,907	27,556,318	0.506414	0	0
91.00	Emergency	13,337,148	28,317,320	0.470989	1,612,698	759,563
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	\$ 195,436,317	\$ 472,311,009		\$ 50,132,235	\$ 20,300,731

(To Desig Pub Hosp Sch 3)

* From Schedule 8, Column 26

ADJUSTMENTS TO MEDI-CAL CHARGES

Provider Name:
VENTURA COUNTY MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2011

Provider NPI:
1629167457

ANCILLARY CHARGES		REPORTED	ADJUSTMENTS (Adj 40)	AUDITED
50.00	Operating Room	\$ 10,381,292	\$ 122,243	\$ 10,503,535
51.00	Recovery Room			0
52.00	Labor Room and Delivery Room	4,137,264	2,178	4,139,442
53.00	Anesthesiology	347,164	2,895	350,059
54.00	Radiology-Diagnostic	1,860,435	19,056	1,879,491
54.01	Ultra Sound	964,097	20,840	984,937
56.00	Radioisotope	135,009	(1,294)	133,715
57.00	Computed Tomography (CT) Scan	1,920,399	25,890	1,946,289
58.00	Magnetic Resonance Imaging (MRI)			0
59.00	Cardiac Catheterization			0
60.00	Laboratory	14,717,632	205,287	14,922,919
61.00	PBP Clinical Laboratory Services-Program Only			0
62.00	Whole Blood & Packed Red Blood Cells			0
63.00	Blood Storing, Processing, & Trans.			0
64.00	Intravenous Therapy			0
65.00	Respiratory Therapy	1,613,323	34,336	1,647,659
66.00	Physical Therapy	590,017	12,135	602,152
67.00	Occupational Therapy	158,733	1,529	160,262
68.00	Speech Pathology	68,007	(1,525)	66,482
69.00	Electrocardiology	655,447	15,925	671,372
70.00	Electroencephalography			0
71.00	Medical Supplies Charged to Patients	1,912,645	(420,385)	1,492,260
72.00	Implantable Devices Charged to Patients		605,219	605,219
73.00	Drugs Charged to Patients	8,461,478	(55,234)	8,406,244
74.00	Renal Dialysis	7,500		7,500
75.00	ASC (Non-Distinct Part)			0
76.00	Other Ancillary (specify)			0
89.01	Moorpak			0
89.03	Magnolia			0
89.04	Santa Paula Medical Clinic			0
89.05	Mandalay Bay			0
89.06	Conejo			0
89.07	Piru			0
89.08	Santa Paula West			0
89.09	Santa Paula Hospital Clinic			0
89.10	West Ventura			0
89.12	John K Flynn			0
89.14	Fillmore			0
87.01				0
88.00	Rural Health Clinic (RHC)			0
89.00	Federally Qualified Health Center (FQHC)			0
90.00	Clinic			0
90.01	Clinic			0
91.00	Emergency	1,601,953	10,745	1,612,698
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		\$ 49,532,395	\$ 599,840	\$ 50,132,235

(To Desig Pub Hosp Sch 5)

STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.1

Provider Name:
VENTURA COUNTY MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2011

TRIAL BALANCE EXPENSES	ALLOC COST 3.09	EMPLOYEE BENEFITS 4.00	ALLOC COST 0.00	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	11,851	1,745
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
190.01 Community Service	0	0	0	0	0	0	0	0	0	0	25,646,944	3,776,189
190.02 Decertified Mental Health Center	0	0	0	0	0	0	0	0	0	0	4,067,457	598,882
190.06 Managed Care and Board	0	0	0	0	0	0	0	0	0	0	12,751,382	1,877,480
190.05 Non Allowable Meals	0	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>0</u>	<u>0</u>	<u>312,225,959</u>	<u>40,071,335</u>

Provider Name:
VENTURA COUNTY MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 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	28,430	10,726	0	18,677	0	0	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
190.01 Community Service	0	0	0	0	0	14,272	0	0	2,259	0	0	620
190.02 Decertified Mental Health Center	0	0	0	0	0	0	0	0	0	0	0	0
190.06 Managed Care and Board	0	0	0	0	0	0	0	0	0	0	0	0
190.05 Non Allowable Meals	0	0	0	0	242,528	0	0	0	0	0	0	0
	0											
TOTAL	<u>9,583,320</u>	<u>3,521,581</u>	<u>1,418,438</u>	<u>4,051,214</u>	<u>1,440,727</u>	<u>3,282,427</u>	<u>0</u>	<u>3,697,524</u>	<u>1,745,920</u>	<u>6,204,393</u>	<u>4,251,600</u>	<u>673,421</u>

STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.3

Provider Name:
VENTURA COUNTY MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 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 (Adjs 1, 13) 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	71,429	0	71,429
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
190.01 Community Service	0	0	0	0	0	0	0	0	29,440,285	0	29,440,285
190.02 Decertified Mental Health Center	0	0	0	0	0	0	0	0	4,666,339	0	4,666,339
190.06 Managed Care and Board	0	0	0	0	0	0	0	0	14,628,862	0	14,628,862
190.05 Non Allowable Meals	0	0	0	0	0	0	0	0	242,528	0	242,528
TOTAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,701,283</u>	<u>11,376,649</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>312,225,959</u>	<u>0</u>	<u>312,225,959</u>

Provider Name:
VENTURA COUNTY MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2011

	EMP BENE (GROSS SALARIES)	STAT	STAT	RECON- CILIATION	ADM & GEN (ACCUM COST)	MANT & REPAIRS							
	4.00 (Adj)	0.00 (Adj)	5.02 (Adj)	5.03 (Adj)	5.04 (Adj)	5.05 (Adj)	5.06 (Adj)	5.07 (Adj)	5.08 (Adj)			5.00	6.00 (Adj 22) (Adj 32)
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												11,851	961
191.00 Research													0
192.00 Physicians' Private Offices													0
193.00 Nonpaid Workers													0
190.01 Community Service												25,646,944	
190.02 Decertified Mental Health Center												4,067,457	
190.06 Managed Care and Board												12,751,382	
190.05 Non Allowable Meals													0
TOTAL	0	0	0	0	0	0	0	0	0	0		272,154,624	323,939
COST TO BE ALLOCATED	0	0	0	0	0	0	0	0	0	0		40,071,335	9,583,320
UNIT COST MULTIPLIER - SCH 8	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000		0.147237	29.583719

Provider Name:
VENTURA COUNTY MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 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 CHARGES)	SOC SERV (TIME SPENT)	OTHER SVC (TIME SPENT)
	(Adj 23)	(Adj 25)	(Adj 24)	(Adj 26)	(Adj 27)	(Adj)	(Adj 28)	(Adj 29)	(Adj 30)	(Adj 31)	(Adj)	(Adj)
GENERAL SERVICE COST CENTERS												
1.00	Capital Related Costs-Buildings and Fixtures											
2.00	Capital Related Costs-Movable Equipment											
3.00	Other Capital Related Costs											
3.01												
3.02												
3.03												
3.04												
3.05												
3.06												
3.07												
3.08												
3.09												
4.00	Employee Benefits											
0.00												
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	9,154											
9.00	2,442	36,384										
10.00	3,239	9,106	2,783									
11.00	9,185											
12.00	Maintenance of Personnel											
13.00	1,579											
14.00	8,059											
15.00	1,840	1,840										
16.00	7,429	4,485	2,863									
17.00	924	924	457									
18.00	Other General Service (specify)											
19.00	Nonphysician Anesthetists											
20.00	Nursing School											
21.00	Intern & Res. Service-Salary & Fringes (Approved)											
22.00	8,087											
23.00	Paramedical Ed. Program (specify)											
23.01												
23.02												
INPATIENT ROUTINE COST CENTERS												
30.00	38,903	352,511	38,583	82,668	19,370		365,138	1,124,027		196,393,207	14,519	
31.00	7,100	49,732	6,815	9,872	3,253		60,927	605,924		20,721,666	3,000	
35.00	4,293	16,232	4,293		3,615		64,277	309,496		32,238,752	2,381	
33.00	Burn Intensive Care Unit											
34.00	Surgical Intensive Care Unit											
0.00												
40.00	29,096	61,327	33,000	26,453	9,020		72,564	39,437		16,209,967		
41.00	Subprovider - IRF											
42.00	Subprovider (specify)											
43.00	1,541	1,495	1,541		593		10,507	8,562		5,270,009		
44.00	Skilled Nursing Facility											
45.00	Nursing Facility											
46.00	Other Long Term Care											
47.00												

Provider Name:
VENTURA COUNTY MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 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 CHARGES)	SOC SERV (TIME SPENT)	OTHER SVC (TIME SPENT)
	7.00 (Adj 23) (Adj 32)	8.00 (Adj 25) (Adj)	9.00 (Adj 24) (Adj)	10.00 (Adj 26) (Adj)	11.00 (Adj 27) (Adj)	12.00 (Adj) (Adj)	13.00 (Adj 28) (Adj)	14.00 (Adj 29) (Adj)	15.00 (Adj 30) (Adj)	16.00 (Adj 31) (Adj)	17.00 (Adj) (Adj)	18.00 (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	961		961									
191.00 Research												
192.00 Physicians' Private Offices												
193.00 Nonpaid Workers												
190.01 Community Service					409			24,081			20	20
190.02 Decertified Mental Health Center												
190.06 Managed Care and Board												
190.05 Non Allowable Meals				24,169								
TOTAL	315,530	976,593	208,445	143,575	94,064	0	904,513	18,610,577	13,776,897	743,144,610	21,711	20
COST TO BE ALLOCATED	3,521,581	1,418,438	4,051,214	1,440,727	3,282,427	0	3,697,524	1,745,920	6,204,393	4,251,600	673,421	0
UNIT COST MULTIPLIER - SCH 8	11.160844	1.452435	19.435409	10.034668	34.895673	0.000000	4.087862	0.093813	0.450348	0.005721	31.017482	0.000000

Provider Name:
VENTURA COUNTY MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 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)
GENERAL SERVICE COST CENTERS							
1.00	Capital Related Costs-Buildings and Fixtures						
2.00	Capital Related Costs-Movable Equipment						
3.00	Other Capital Related Costs						
3.01							
3.02							
3.03							
3.04							
3.05							
3.06							
3.07							
3.08							
3.09							
4.00	Employee Benefits						
0.00							
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)		267	267			
31.00	Intensive Care Unit		28	28			
35.00	Neonatal Intensive Care Unit		28	28			
33.00	Burn Intensive Care Unit						
34.00	Surgical Intensive Care Unit						
0.00							
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:
VENTURA COUNTY MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 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 (Adj) (Adj)	20.00 (Adj) (Adj)	21.00 (Adj) (Adj)	22.00 (Adj) (Adj)	23.00 (Adj) (Adj)	23.01 (Adj) (Adj)	23.02 (Adj) (Adj)
ANCILLARY COST CENTERS							
50.00			183	183			
51.00							
52.00							
53.00							
54.00							
54.01							
56.00							
57.00							
58.00							
59.00							
60.00							
61.00							
62.00							
63.00							
64.00							
65.00							
66.00							
67.00							
68.00							
69.00							
70.00							
71.00							
72.00							
73.00							
74.00							
75.00							
76.00							
89.01							
89.03							
89.04							
89.05							
89.06							
89.07							
89.08							
89.09							
89.10							
89.12							
89.14							
87.01							
88.00							
89.00							
90.00							
90.01							
91.00			28	28			
93.00							
93.01							
93.02							
93.03							
93.04							
93.05							
NONREIMBURSABLE COST CENTERS							
94.00							
95.00							
96.00							
97.00							
98.00							
99.00							
100.00							
101.00							

STATE OF CALIFORNIA

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

SCHEDULE 9.3

Provider Name:
VENTURA COUNTY MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 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 (Adj) (Adj)	20.00 (Adj) (Adj)	21.00 (Adj) (Adj)	22.00 (Adj) (Adj)	23.00 (Adj) (Adj)	23.01 (Adj) (Adj)	23.02 (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							
191.00 Research							
192.00 Physicians' Private Offices							
193.00 Nonpaid Workers							
190.01 Community Service							
190.02 Decertified Mental Health Center							
190.06 Managed Care and Board							
190.05 Non Allowable Meals							
TOTAL	0	0	534	534	0	0	0
COST TO BE ALLOCATED	0	0	1,701,283	11,376,649	0	0	0
UNIT COST MULTIPLIER - SCH 8	0.000000	0.000000	3185.923861	21304.586229	0.000000	0.000000	0.000000

TRIAL BALANCE OF EXPENSES

Provider Name:
VENTURA COUNTY MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2011

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	GENERAL SERVICE COST CENTERS			
1.00	Capital Related Costs-Buildings and Fixtures	\$ 3,115,262	\$ 1,542,415	\$ 4,657,677
2.00	Capital Related Costs-Movable Equipment		0	0
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		0	0
			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	42,509,779	(2,813,105)	39,696,674
6.00	Maintenance and Repairs	8,158,345	0	8,158,345
7.00	Operation of Plant	2,749,076	0	2,749,076
8.00	Laundry and Linen Service	798,399	0	798,399
9.00	Housekeeping	3,368,371	0	3,368,371
10.00	Dietary	1,413,095	(370,925)	1,042,170
11.00	Cafeteria	1,902,875	370,925	2,273,800
12.00	Maintenance of Personnel		0	0
13.00	Nursing Administration	3,049,869	0	3,049,869
14.00	Central Services and Supply	1,227,939	(267,369)	960,570
15.00	Pharmacy	5,196,334	0	5,196,334
16.00	Medical Records & Library	3,187,423	0	3,187,423
17.00	Social Service	513,228	0	513,228
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)	1,352,906	0	1,352,906
22.00	Intern & Res. Other Program Costs (Approved)	9,392,616	0	9,392,616
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)	20,865,219	(25,327)	20,839,892
31.00	Intensive Care Unit	5,053,172	(14,030)	5,039,142
35.00	Neonatal Intensive Care Unit	5,474,406	(3,285)	5,471,121
33.00	Burn Intensive Care Unit		0	0
34.00	Surgical Intensive Care Unit		0	0
			0	0
40.00	Subprovider - IPF	9,794,697	(1,781,115)	8,013,582
41.00	Subprovider - IRF		0	0
42.00	Subprovider (specify)		0	0
43.00	Nursery	646,099	(1,248)	644,851
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:
VENTURA COUNTY MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2011

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
50.00	Operating Room	\$ 11,661,577	\$ (170,723)	\$ 11,490,854
51.00	Recovery Room		0	0
52.00	Labor Room and Delivery Room	4,014,885	(90,148)	3,924,737
53.00	Anesthesiology	464,086	(69,622)	394,464
54.00	Radiology-Diagnostic	8,151,699	(40,173)	8,111,526
54.01	Ultra Sound	1,622,173	(901)	1,621,272
56.00	Radioisotope	804,725	0	804,725
57.00	Computed Tomography (CT) Scan	1,836,278	0	1,836,278
58.00	Magnetic Resonance Imaging (MRI)		0	0
59.00	Cardiac Catheterization		0	0
60.00	Laboratory	15,007,104	0	15,007,104
61.00	PBP Clinical Laboratory Services-Program Only		0	0
62.00	Whole Blood & Packed Red Blood Cells		0	0
63.00	Blood Storing, Processing, & Trans.		0	0
64.00	Intravenous Therapy		0	0
65.00	Respiratory Therapy	3,230,326	0	3,230,326
66.00	Physical Therapy	3,746,837	(209,092)	3,537,745
67.00	Occupational Therapy	599,203	0	599,203
68.00	Speech Pathology	152,526	0	152,526
69.00	Electrocardiology	625,670	(18,325)	607,345
70.00	Electroencephalography		0	0
71.00	Medical Supplies Charged to Patients	4,726,890	(4,294,837)	432,053
72.00	Implantable Devices Charged to Patients		4,967,886	4,967,886
73.00	Drugs Charged to Patients	11,386,077	1,215,587	12,601,664
74.00	Renal Dialysis	541,999	0	541,999
75.00	ASC (Non-Distinct Part)		0	0
76.00	Other Ancillary (specify)		0	0
89.01	Moorpak	2,069,315	(158)	2,069,157
89.03	Magnolia	5,511,015	(1,031,005)	4,480,010
89.04	Santa Paula Medical Clinic	2,311,849	(27,792)	2,284,057
89.05	Mandalay Bay	3,433,992	(103,246)	3,330,746
89.06	Conejo	2,270,148	(400)	2,269,748
89.07	Piru	110,183	4,009	114,192
89.08	Santa Paula West	1,179,560	(6,671)	1,172,889
89.09	Santa Paula Hospital Clinic	2,148,497	(257,771)	1,890,726
89.10	West Ventura	5,360,745	(66,166)	5,294,579
89.12	John K Flynn	353,001	0	353,001
89.14	Fillmore	2,666,824	(102,971)	2,563,853
87.01			0	0
88.00	Rural Health Clinic (RHC)		0	0
89.00	Federally Qualified Health Center (FQHC)		0	0
90.00	Clinic	29,007,226	(2,370,335)	26,636,891
90.01	Clinic	7,601,276	4,238,431	11,839,707
91.00	Emergency	9,252,693	(59,826)	9,192,867
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	\$ 271,617,489	\$ (1,857,313)	\$ 269,760,176
	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:
VENTURA COUNTY MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2011

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
98.00	Other Reimbursable (specify)		0	0
99.00	Outpatient Rehabilitation Provider (specify)		0	0
100.00	Intern-Resident Service (not appvd. tchnng. prgm.)		0	0
101.00	Home Health Agency		0	0
105.00	Kidney Acquisition		0	0
106.00	Heart Acquisition		0	0
107.00	Liver Acquisition		0	0
108.00	Lung Acquisition		0	0
109.00	Pancreas Acquisition		0	0
110.00	Intestinal Acquisition		0	0
111.00	Islet Acquisition		0	0
112.00	Other Organ Acquisition (specify)		0	0
113.00	Interest Expense		0	0
114.00	Utilization Review-SNF		0	0
115.00	Ambulatory Surgical Center (Distinct Part)		0	0
116.00	Hospice		0	0
117.00	Other Special Purpose (specify)		0	0
190.00	Gift, Flower, Coffee Shop, & Canteen		0	0
191.00	Research		0	0
192.00	Physicians' Private Offices		0	0
193.00	Nonpaid Workers		0	0
190.01	Community Service	24,688,210	958,734	25,646,944
190.02	Decertified Mental Health Center	4,067,457	0	4,067,457
190.06	Managed Care and Board	12,751,382	0	12,751,382
190.05	Non Allowable Meals		0	0
	SUBTOTAL	\$ 41,507,049	\$ 958,734	\$ 42,465,783
200	TOTAL	\$ 313,124,538	\$ (898,579)	\$ 312,225,959

(To Schedule 8)

Provider Name							Fiscal Period			Provider NPI		Adjustments
VENTURA COUNTY MEDICAL CENTER							JULY 1, 2010 THROUGH JUNE 30, 2011			1629167457		42
Report References										As Reported	Increase (Decrease)	As Adjusted
Cost Report												
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.	Explanation of Audit Adjustments					
							<u>MEMORANDUM ADJUSTMENT</u>					
1							The Psychiatric Unit cost was reported in the cost report on Sub provider line 40.00. The line cost after step-down will be combined with Adults and Pediatrics, on line 30.00. This is done in accordance with 42 CFR 413.20, 413.24, and 413.53 CMS Pub. 15-1, Sections 2300, 2304, and 2336					

Provider Name			Fiscal Period				Provider NPI		Adjustments	
VENTURA COUNTY MEDICAL CENTER			JULY 1, 2010 THROUGH JUNE 30, 2011				1629167457		42	
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			71.00	7	Medical Supplies Charged to Patients	\$4,726,890	(\$4,562,206)	\$164,684 *
	10A	A			72.00	7	Implantable Devices Charged to Patients To reclassify surgical supply expenses to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, 2302.8, and 2304	0	4,562,206	4,562,206 *
3	10A	A			30.00	7	Adults and Pediatrics	\$20,865,219	(\$1,336)	\$20,863,883 *
	10A	A			31.00	7	Intensive Care Unit	5,053,172	(4,346)	5,048,826 *
	10A	A			53.00	7	Anesthesiology	464,086	(3,843)	460,243 *
	10A	A			91.00	7	Emergency	9,252,693	(10,023)	9,242,670 *
	10A	A			72.00	7	Implantable Devices Charged to Patients To reclassify surgical supply expenses to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, 2302.8, and 2304	* 4,562,206	19,548	4,581,754 *
4	10A	A			30.00	7	Adults and Pediatrics	* \$20,863,883	(\$13,733)	\$20,850,150 *
	10A	A			31.00	7	Intensive Care Unit	* 5,048,826	(6,156)	5,042,670 *
	10A	A			35.00	7	Neonatal Intensive Care Unit	5,474,406	(1,122)	5,473,284 *
	10A	A			50.00	7	Operating Room	11,661,577	(165,237)	11,496,340 *
	10A	A			52.00	7	Labor Room and Delivery Room	4,014,885	(88,027)	3,926,858 *
	10A	A			53.00	7	Anesthesiology	* 460,243	(65,779)	394,464
	10A	A			54.00	7	Radiology-Diagnostic	8,151,699	(1,091)	8,150,608 *
	10A	A			54.01	7	Ultra Sound	1,622,173	(901)	1,621,272
	10A	A			66.00	7	Physical Therapy	3,746,837	(10,388)	3,736,449 *
	10A	A			90.00	7	Clinic	29,007,226	(16,046)	28,991,180 *
	10A	A			91.00	7	Emergency	* 9,242,670	(17,652)	9,225,018 *
	10A	A			72.00	7	Implantable Devices Charged to Patients To reclassify medical supply expenses to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, 2302.8, and 2304	* 4,581,754	386,132	4,967,886

*Balance carried forward from prior/to subsequent adjustments

Provider Name			Fiscal Period				Provider NPI		Adjustments	
VENTURA COUNTY MEDICAL CENTER			JULY 1, 2010 THROUGH JUNE 30, 2011				1629167457		42	
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>										
5	10A	A		30.00	7	Adults and Pediatrics	*	\$20,850,150	(\$10,258)	\$20,839,892
	10A	A		31.00	7	Intensive Care Unit	*	5,042,670	(3,528)	5,039,142
	10A	A		35.00	7	Neonatal Intensive Care Unit	*	5,473,284	(2,163)	5,471,121
	10A	A		43.00	7	Nursery		646,099	(1,248)	644,851
	10A	A		50.00	7	Operating Room	*	11,496,340	(5,486)	11,490,854
	10A	A		52.00	7	Labor Room and Delivery Room	*	3,926,858	(2,121)	3,924,737
	10A	A		90.00	7	Clinic	*	28,991,180	(1,173,930)	27,817,250 *
	10A	A		91.00	7	Emergency	*	9,225,018	(11,930)	9,213,088 *
	10A	A		190.01	7	Community Services		24,688,210	(4,923)	24,683,287 *
	10A	A		73.00	7	Drugs Charged to Patients		11,386,077	1,215,587	12,601,664
To reclassify IV sets and supply costs to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, 2302.8, and 2304										
6	10A	A		89.03	7	Magnolia		\$5,511,015	(\$196,996)	\$5,314,019 *
	10A	A		89.04	7	Santa Paula Medical Clinic		2,311,849	(17,776)	2,294,073 *
	10A	A		89.05	7	Mandalay Bay		3,433,992	(97,779)	3,336,213 *
	10A	A		89.08	7	Santa Paula West		1,179,560	(6,671)	1,172,889
	10A	A		89.09	7	Santa Paula Hospital Clinic		2,148,497	(16,935)	2,131,562 *
	10A	A		89.14	7	Fillmore		2,666,824	(112,150)	2,554,674 *
	10A	A		90.00	7	Clinic	*	27,817,250	(515,350)	27,301,900 *
	10A	A		190.01	7	Community Services	*	24,683,287	963,657	25,646,944
To reverse the provider's reclassification because it should be adjusted for the year of 2012 per the provider. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304										

Provider Name			Fiscal Period				Provider NPI		Adjustments	
VENTURA COUNTY MEDICAL CENTER			JULY 1, 2010 THROUGH JUNE 30, 2011				1629167457		42	
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>										
7	10A	A			14.00	7	Central Services and Supply	\$1,227,939	(\$267,369)	\$960,570
	10A	A			71.00	7	Medical Supplies Charged to Patients To reclassify medical supply costs to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, 2302.8, and 2304	* 164,684	267,369	432,053
8	10A	A			40.00	7	Subprovider - IPF	\$9,794,697	(\$1,406,202)	\$8,388,495 *
	10A	A			90.01	7	Clinic To reclassify outpatient mental health salaries and other expenses to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, 2302.8, and 2304	7,601,276	1,406,202	9,007,478 *
9	10A	A			40.00	7	Subprovider - IPF	* \$8,388,495	(\$146,498)	\$8,241,997 *
	10A	A			90.01	7	Clinic To reclassify outpatient mental health other expenses to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, 2302.8, and 2304	* 9,007,478	146,498	9,153,976 *
10	10A	A			5.00	7	Administrative and General	\$42,509,779	(\$31,458)	\$42,478,321 *
	10A	A			40.00	7	Subprovider - IPF	* 8,241,997	(228,415)	8,013,582
	10A	A			69.00	7	Electrocardiology	625,670	(12,192)	613,478 *
	10A	A			89.09	7	Santa Paula Hospital Clinic	* 2,131,562	(1,027)	2,130,535 *
	10A	A			90.00	7	Clinic	* 27,301,900	(42,303)	27,259,597 *
	10A	A			91.00	7	Emergency	* 9,213,088	(20,221)	9,192,867
	10A	A			1.00	7	Capital Related Costs-Buildings and Fixtures To reclassify depreciation expenses from various cost centers for proper cost determination. 42 CFR 413.5, 413.20, and 413.24 CMS Pub. 15-1, Sections 2300, 2304, 2306, 2307, and 2806 CMS Pub. 15-2, Section 2408	3,115,262	335,616	3,450,878 *

*Balance carried forward from prior/to subsequent adjustments

Provider Name			Fiscal Period				Provider NPI		Adjustments			
VENTURA COUNTY MEDICAL CENTER			JULY 1, 2010 THROUGH JUNE 30, 2011				1629167457		42			
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>												
11	10A	A			5.00	7	Administrative and General	*	\$42,478,321	(\$12,914)	\$42,465,407	*
	10A	A			54.00	7	Radiology-Diagnostic	*	8,150,608	(28,000)	8,122,608	*
	10A	A			66.00	7	Physical Therapy	*	3,736,449	(198,704)	3,537,745	
	10A	A			69.00	7	Electrocardiology	*	613,478	(6,133)	607,345	
	10A	A			90.00	7	Clinic	*	27,259,597	(961,048)	26,298,549	*
	10A	A			1.00	7	Capital Related Costs-Buildings and Fixtures	*	3,450,878	1,206,799	4,657,677	
To reclassify building lease expenses from various cost centers for proper cost determination. 42 CFR 413.5, 413.20, and 413.24 CMS Pub. 15-1, Sections 2300, 2304, 2306, 2307, and 2806 CMS Pub. 15-2, Section 2408												
12	10A	A			10.00	7	Dietary		\$1,413,095	(\$370,925)	\$1,042,170	
	10A	A			11.00	7	Cafeteria		1,902,875	370,925	2,273,800	
To reclassify costs from Dietary to Cafeteria for proper cost allocation. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2300, 2302.4B, 2304, and 2306												

Provider Name			Fiscal Period				Provider NPI		Adjustments	
VENTURA COUNTY MEDICAL CENTER			JULY 1, 2010 THROUGH JUNE 30, 2011				1629167457		42	
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 REPORTED COSTS</u>										
13	8	B	I		30.00	25	Adults and Pediatrics	(\$6,311,098)	\$6,311,098	\$0
	8	B	I		31.00	25	Intensive Care Unit	(661,838)	661,838	0
	8	B	I		35.00	25	Neonatal Intensive Care Unit	(661,838)	661,838	0
	8	B	I		50.00	25	Operating Room	(4,325,584)	4,325,584	0
	8	B	I		91.00	25	Emergency	(661,838)	661,838	0
							To reverse the provider's post step-down adjustment for interns and residents. 42 CFR 413.86 CMS Pub. 15-1, Sections 400, 2304 and 2306			
14	10A	A			54.00	7	Radiology-Diagnostic To abate the X-Ray revenue against the related costs. 42 CFR 413.5 and 413.9 / CMS Pub. 15-1, Section 2328 CMS Pub. 15-2, Section 3613	* \$8,122,608	(\$11,082)	\$8,111,526
15	10A	A			5.00	7	Administrative and General To eliminate political contributions/lobby fees not related to patient care. 42 CFR 413.9(c)(3) CMS Pub. 15-1, Sections 2102.2, 2104, and 2139	* \$42,465,407	(\$11,129)	\$42,454,278 *
16	10A	A			90.00	7	Clinic To reverse the provider's offset of homeless grant. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	* \$26,298,549	\$338,342	\$26,636,891
17	10A	A			5.00	7	Administrative and General To eliminate free medical care costs which are covered by Coverage Initiative Program, a State program for AIDs patients. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	* \$42,454,278	(\$71,873)	\$42,382,405 *

*Balance carried forward from prior/to subsequent adjustments

Provider Name			Fiscal Period				Provider NPI		Adjustments	
VENTURA COUNTY MEDICAL CENTER			JULY 1, 2010 THROUGH JUNE 30, 2011				1629167457		42	
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 REPORTED COSTS</u>										
18	10A	A		89.01	7	Moorpak		\$2,069,315	(\$158)	\$2,069,157
	10A	A		89.03	7	Magnolia	*	5,314,019	(834,009)	4,480,010
	10A	A		89.04	7	Santa Paula Medical Clinic	*	2,294,073	(10,016)	2,284,057
	10A	A		89.05	7	Mandalay Bay	*	3,336,213	(5,467)	3,330,746
	10A	A		89.06	7	Conejo		2,270,148	(400)	2,269,748
	10A	A		89.07	7	Piru		110,183	4,009	114,192
	10A	A		89.09	7	Santa Paula Hospital Clinic	*	2,130,535	(239,809)	1,890,726
	10A	A		89.10	7	West Ventura		5,360,745	(66,166)	5,294,579
	10A	A		89.14	7	Fillmore	*	2,554,674	9,179	2,563,853
							To adjust the reported direct expenses of FQHCs to agree with the audited direct expenses. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304			
19	10A	A		5.00	7	Administrative and General	*	\$42,382,405	(\$2,685,731)	\$39,696,674
	10A	A		90.01	7	Clinic	*	9,153,976	2,685,731	11,839,707
							To reclassify mental health administration expenses to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, 2302.8, and 2304			

Provider Name		Fiscal Period					Provider NPI		Adjustments	
VENTURA COUNTY MEDICAL CENTER		JULY 1, 2010 THROUGH JUNE 30, 2011					1629167457		42	
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 REPORTED STATISTICS</u>										
20	9	B-1			6.00	1	Maintenance and Repairs (Square Feet)	17,344	(1,528)	15,816
	9	B-1			7.00	1	Operation of Plant	6,881	1,528	8,409
	9	B-1			10.00	1	Dietary	12,424	(9,185)	3,239
	9	B-1			11.00	1	Cafeteria	0	9,185	9,185
	9	B-1			22.00	1	I & R Services-Other Program Costs Approved	1,173	6,914	8,087
	9	B-1			30.00	1	Adults and Pediatrics (General Routine Care)	40,784	(1,881)	38,903
	9	B-1			43.00	1	Nursery	285	1,256	1,541
	9	B-1			50.00	1	Operating Room	21,355	(192)	21,163
	9	B-1			52.00	1	Labor Room and Delivery Room	5,787	532	6,319
	9	B-1			54.00	1	Radiology-Diagnostic	7,940	878	8,818
	9	B-1			54.01	1	Ultra Sound	2,022	130	2,152
	9	B-1			57.00	1	Computed Tomography (CT) Scan	4,100	(1,008)	3,092
	9	B-1			89.10	1	West Ventura	23,000	(23,000)	0
	9	B-1			89.14	1	Fillmore	24,524	(24,524)	0
	9	B-1			90.00	1	Clinic	83,915	18,121	102,036
	9	B-1			91.00	1	Emergency	12,242	(400)	11,842
	9	B-1			1.00	1	Total Statistics - Square Feet	400,862	(23,174)	377,688
To adjust square footage statistics to agree with the provider's documentation. 42 CFR 413.24 and 413.50 / CMS Pub. 15-1, Sections 2304 and 2306										

Provider Name							Fiscal Period		Provider NPI		Adjustments
VENTURA COUNTY MEDICAL CENTER							JULY 1, 2010 THROUGH JUNE 30, 2011		1629167457		42
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 REPORTED STATISTICS</u>											
21	9	B-1			6.00	2	Maintenance and Repairs (Square Feet)	17,344	(1,528)	15,816	
	9	B-1			7.00	2	Operation of Plant	6,881	1,528	8,409	
	9	B-1			10.00	2	Dietary	12,424	(9,185)	3,239	
	9	B-1			11.00	2	Cafeteria	0	9,185	9,185	
	9	B-1			22.00	2	I & R Services-Other Program Costs Approved	1,173	6,914	8,087	
	9	B-1			30.00	2	Adults and Pediatrics	40,784	(1,881)	38,903	
	9	B-1			43.00	2	Nursery	285	1,256	1,541	
	9	B-1			50.00	2	Operating Room	21,355	(192)	21,163	
	9	B-1			52.00	2	Labor Room and Delivery Room	5,787	532	6,319	
	9	B-1			54.00	2	Radiology-Diagnostic	7,940	878	8,818	
	9	B-1			54.01	2	Ultra Sound	2,022	130	2,152	
	9	B-1			57.00	2	Computed Tomography (CT) Scan	4,100	(1,008)	3,092	
	9	B-1			89.09	2	Santa Paula Hospital Clinic	7,552	(7,552)	0	
	9	B-1			89.10	2	West Ventura	23,000	(23,000)	0	
	9	B-1			89.14	2	Fillmore	24,524	(24,524)	0	
	9	B-1			90.00	2	Clinic	83,915	18,121	102,036	
	9	B-1			91.00	2	Emergency	12,242	(400)	11,842	
	9	B-1			2.00	2	Total Statistics - Square Feet	400,862	(30,726)	370,136	
							To adjust square footage statistics to agree with the provider's documentation. 42 CFR 413.24 and 413.50 / CMS Pub. 15-1, Sections 2304 and 2306				

Provider Name		Fiscal Period					Provider NPI		Adjustments	
VENTURA COUNTY MEDICAL CENTER		JULY 1, 2010 THROUGH JUNE 30, 2011					1629167457		42	
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 REPORTED STATISTICS</u>										
22	9	B-1			7.00	6	Operation of Plant (Square Feet)	6,881	1,528	8,409
	9	B-1			10.00	6	Dietary	12,424	(9,185)	3,239
	9	B-1			11.00	6	Cafeteria	0	9,185	9,185
	9	B-1			22.00	6	I & R Services-Other Program Costs Approved	1,173	6,914	8,087
	9	B-1			30.00	6	Adults and Pediatrics	40,784	(1,881)	38,903
	9	B-1			43.00	6	Nursery	285	1,256	1,541
	9	B-1			50.00	6	Operating Room	21,355	(192)	21,163
	9	B-1			52.00	6	Labor Room and Delivery Room	5,787	532	6,319
	9	B-1			54.00	6	Radiology-Diagnostic	7,940	878	8,818
	9	B-1			54.01	6	Ultra Sound	2,022	130	2,152
	9	B-1			57.00	6	Computed Tomography (CT) Scan	4,100	(1,008)	3,092
	9	B-1			89.09	6	Santa Paula Hospital Clinic	7,552	(7,552)	0
	9	B-1			89.10	6	West Ventura	23,000	(23,000)	0
	9	B-1			89.14	6	Fillmore	24,524	(24,524)	0
	9	B-1			90.00	6	Clinic	83,915	18,121	102,036
	9	B-1			91.00	6	Emergency	12,242	(400)	11,842
	9	B-1			6.00	6	Total Statistics - Square Feet	353,137	(29,198)	323,939
To adjust square footage statistics to agree with the provider's documentation. 42 CFR 413.24 and 413.50 / CMS Pub. 15-1, Sections 2304 and 2306										

Provider Name			Fiscal Period				Provider NPI		Adjustments	
VENTURA COUNTY MEDICAL CENTER			JULY 1, 2010 THROUGH JUNE 30, 2011				1629167457		42	
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 REPORTED STATISTICS</u>										
23	9	B-1		10.00	7	Dietary (Square Feet)	12,424	(9,185)	3,239	
	9	B-1		11.00	7	Cafeteria	0	9,185	9,185	
	9	B-1		22.00	7	I & R Services-Other Program Costs Approved	1,173	6,914	8,087	
	9	B-1		30.00	7	Adults and Pediatrics	40,784	(1,881)	38,903	
	9	B-1		43.00	7	Nursery	285	1,256	1,541	
	9	B-1		50.00	7	Operating Room	21,355	(192)	21,163	
	9	B-1		52.00	7	Labor Room and Delivery Room	5,787	532	6,319	
	9	B-1		54.00	7	Radiology-Diagnostic	7,940	878	8,818	
	9	B-1		54.01	7	Ultra Sound	2,022	130	2,152	
	9	B-1		57.00	7	Computed Tomography (CT) Scan	4,100	(1,008)	3,092	
	9	B-1		89.09	7	Santa Paula Hospital Clinic	7,552	(7,552)	0	
	9	B-1		89.10	7	West Ventura	23,000	(23,000)	0	
	9	B-1		89.14	7	Fillmore	24,524	(24,524)	0	
	9	B-1		90.00	7	Clinic	83,915	18,121	102,036	
	9	B-1		91.00	7	Emergency	12,242	(400)	11,842	
	9	B-1		7.00	7	Total Statistics - Square Feet	346,256	(30,726)	315,530	
<p style="text-align: center;">To adjust square footage statistics to agree with the provider's documentation. 42 CFR 413.24 and 413.50 / CMS Pub. 15-1, Sections 2304 and 2306</p>										

Provider Name							Fiscal Period			Provider NPI		Adjustments
VENTURA COUNTY MEDICAL CENTER							JULY 1, 2010 THROUGH JUNE 30, 2011			1629167457		42
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
<u>ADJUSTMENTS TO REPORTED STATISTICS</u>												
24	9	B-1		10.00	9	Dietary (Square Feet)	11,968	(9,185)	2,783			
	9	B-1		11.00	9	Cafeteria	0	8,729	8,729			
	9	B-1		22.00	9	I & R Services-Other Program Costs Approved	1,173	6,914	8,087			
	9	B-1		30.00	9	Adults and Pediatrics	40,464	(1,881)	38,583			
	9	B-1		31.00	9	Intensive Care Unit	6,672	143	6,815			
	9	B-1		43.00	9	Nursery	0	1,541	1,541			
	9	B-1		52.00	9	Labor Room and Delivery Room	5,787	532	6,319			
	9	B-1		54.00	9	Radiology-Diagnostic	7,988	830	8,818			
	9	B-1		54.01	9	Ultra Sound	2,022	130	2,152			
	9	B-1		57.00	9	Computed Tomography (CT) Scan	4,148	(1,056)	3,092			
	9	B-1		9.00	9	Total Statistics - Square Feet	201,748	6,697	208,445			
To adjust square footage statistics to agree with the provider's documentation. 42 CFR 413.24 and 413.50 / CMS Pub. 15-1, Sections 2304 and 2306												
25	9	B-1		30.00	8	Adults and Pediatrics (Pounds of Laundry)	388,833	(36,322)	352,511			
	9	B-1		52.00	8	Labor Room and Delivery Room	0	36,322	36,322			
	9	B-1		89.03	8	Magnolia	4,268	(4,268)	0			
	9	B-1		89.04	8	Santa Paula Hospital Clinic	37	(37)	0			
	9	B-1		89.05	8	Mandalay Bay	1,076	(1,076)	0			
	9	B-1		89.10	8	West Ventura	1,797	(1,797)	0			
	9	B-1		89.14	8	Fillmore	294	(294)	0			
	9	B-1		8.00	8	Total Statistics - Pounds of Laundry	984,065	(7,472)	976,593			
To adjust pound of laundry statistics to agree with the provider's laundry delivery logs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306												

Provider Name							Fiscal Period			Provider NPI		Adjustments
VENTURA COUNTY MEDICAL CENTER							JULY 1, 2010 THROUGH JUNE 30, 2011			1629167457		42
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
<u>ADJUSTMENTS TO REPORTED STATISTICS</u>												
26	9	B-1			30.00	10	Adults and Pediatrics (Meals Served)	146,646	(63,978)	82,668		
	9	B-1			91.00	10	Emergency	0	413	413		
	9	B-1			190.05	10	Non Allowable Meals	30,344	(6,175)	24,169		
	9	B-1			10.00	10	Total Statistics - Meals Served	213,315	(69,740)	143,575		
							To adjust meals served statistics to agree with the provider's meals logs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306					
27	9	B-1			35.00	11	Neonatal Intensive Care Unit (FTEs)	4,208	(593)	3,615		
	9	B-1			43.00	11	Nursery	16	577	593		
	9	B-1			11.00	11	Total Statistics - FTEs	94,080	(16)	94,064		
							To adjust FTEs statistics to agree with the audited amounts. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306					
28	9	B-1			35.00	13	Neonatal Intensive Care Unit (Direct Nursing Hours)	74,458	(10,181)	64,277		
	9	B-1			43.00	13	Nursery	326	10,181	10,507		
	9	B-1			89.03	13	Magnolia	332	(332)	0		
	9	B-1			89.05	13	Mandalay Bay	172	(172)	0		
	9	B-1			13.00	13	Total Statistics - Direct Nursing Hours	905,017	(504)	904,513		
							To adjust nursing hours statistics to agree with provider's documentation. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306					

Provider Name							Fiscal Period			Provider NPI		Adjustments
VENTURA COUNTY MEDICAL CENTER							JULY 1, 2010 THROUGH JUNE 30, 2011			1629167457		42
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
<u>ADJUSTMENTS TO REPORTED STATISTICS</u>												
29	9	B-1			30.00	14	Adults and Pediatrics (Costed Requisitions)	1,139,096	(15,069)	1,124,027		
	9	B-1			31.00	14	Intensive Care Unit	616,426	(10,502)	605,924		
	9	B-1			35.00	14	Neonatal Intensive Care Unit	310,618	(1,122)	309,496		
	9	B-1			43.00	14	Nursery	9,810	(1,248)	8,562		
	9	B-1			50.00	14	Operating Room	7,455,512	(165,237)	7,290,275		
	9	B-1			52.00	14	Labor Room and Delivery Room	326,626	(88,027)	238,599		
	9	B-1			53.00	14	Anesthesiology	209,390	(69,622)	139,768		
	9	B-1			54.00	14	Radiology-Diagnostic	279,609	(1,091)	278,518		
	9	B-1			54.01	14	Ultra Sound	21,344	(901)	20,443		
	9	B-1			71.00	14	Medical Supplies Charged to Patients	434,997	263,426	698,423		
	9	B-1			72.00	14	Implantable Devices Charged to Patients	0	4,967,886	4,967,886		
	9	B-1			90.00	14	Clinic	987,846	(16,046)	971,800		
	9	B-1			91.00	14	Emergency	867,482	(27,675)	839,807		
	9	B-1			14.00	14	Total Statistics - Costed Requisitions	13,775,805	4,834,772	18,610,577		
							To adjust Central Services & Supply costed requisitions statistics to agree with the provider's trial balance. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306					

Provider Name							Fiscal Period			Provider NPI		Adjustments
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Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
<u>ADJUSTMENTS TO REPORTED STATISTICS</u>												
30	9	B-1			30.00	15	Adults and Pediatrics (Costed Requisitions)	3,400	(3,400)	0		
	9	B-1			31.00	15	Intensive Care Unit	762	(762)	0		
	9	B-1			35.00	15	Neonatal Intensive Care Unit	1,795	(1,795)	0		
	9	B-1			40.00	15	Sub provider	148	(148)	0		
	9	B-1			43.00	15	Nursery	1,238	(1,238)	0		
	9	B-1			50.00	15	Operating Room	1,166	(1,166)	0		
	9	B-1			52.00	15	Labor Room and Delivery Room	1,119	(1,119)	0		
	9	B-1			60.00	15	Laboratory	428	(428)	0		
	9	B-1			73.00	15	Drugs Charged to Patients	11,389,509	1,215,587	12,605,096		
	9	B-1			90.00	15	Clinic	1,270,558	(1,270,558)	0		
	9	B-1			91.00	15	Emergency	5,817	(5,817)	0		
	9	B-1			190.01	15	Community Service	4,923	(4,923)	0		
	9	B-1			15.00	15	Total Statistics - Costed Requisitions	13,852,664	(75,767)	13,776,897		
							To adjust Pharmacy costed requisitions statistics to agree with the provider's trial balance. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306					
31	9	B-1			71.00	16	Medical Supplies Charged to Patients (Gross Charges)	8,829,822	(8,422,450)	407,372		
	9	B-1			72.00	16	Implantable Devices Charged to Patients	0	8,422,450	8,422,450		
							To adjust gross revenue statistics to agree with the provider's trial balance. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306					
32	9	B-1			40.00	1,2,6,7	Sub provider - IPF (Square Feet)	33,000	(3,904)	29,096		
	9	B-1			90.01	1,2,6,7	Clinic	0	3,904	3,904		
							To establish the correct square footage in order to properly allocate indirect costs. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304, and 2306					

Provider Name							Fiscal Period			Provider NPI		Adjustments
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Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
Explanation of Audit Adjustments												
<u>ADJUSTMENT TO REPORTED PATIENT DAYS</u>												
33	Desg Hosp 4,4	D-1	1	1.00	1	Adults and Pediatrics				32,101	8,606	40,707
To include psychiatric patient days to Adults and Pediatrics in conjunction with memorandum adjustment number 1. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2300 and 2336.1												

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Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
		Work Sheet	Part	Title	Line	Col.						
<u>ADJUSTMENT TO REPORTED TOTAL CHARGES</u>												
34	5	C	I	XIX	71.00	8	Medical Supplies Charged to Patients	\$8,829,822	(\$8,422,450)	\$407,372		
	5	C	I	XIX	72.00	8	Implantable Devices Charged to Patients	0	8,422,450	8,422,450		
							To reclassify implantable devices revenue for proper matching of revenue and expense. 42 CFR 413.5, 413.20, 413.24, 413.50, and 413.53 CMS Pub. 15-1, Sections 2102, 2202.4, 2206, 2300, 2302.6, 2304, and 2306					

Provider Name			Fiscal Period				Provider NPI		Adjustments	
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ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT										
35	4A	Not Reported				Medi-Cal Administration Days	0	420	420	
	4A	Not Reported				Medi-Cal Administrative Day Rate	\$0	\$344.78	\$344.78	
36	6	Not Reported				Medi-Cal Ancillary Charges - Radiology - Diagnostic	\$0	\$27,703	\$27,703	
	6	Not Reported				Medi-Cal Ancillary Charges - Ultra Sound	0	6,075	6,075	
	6	Not Reported				Medi-Cal Ancillary Charges - Radioisotope	0	6,469	6,469	
	6	Not Reported				Medi-Cal Ancillary Charges - Laboratory	0	143,080	143,080	
	6	Not Reported				Medi-Cal Ancillary Charges - Physical Therapy	0	39,631	39,631	
	6	Not Reported				Medi-Cal Ancillary Charges - Occupational Therapy	0	14,853	14,853	
	6	Not Reported				Medi-Cal Ancillary Charges - Speech Pathology	0	10,648	10,648	
	6	Not Reported				Medi-Cal Ancillary Charges - Drugs Charged to Patients	0	122,199	122,199	
	6	Not Reported				Medi-Cal Ancillary Charges - Total	0	370,658	370,658	
37	2	Not Reported				Medi-Cal Routine Service Charges	\$0	\$2,529,768	\$2,529,768	
	2	Not Reported				Medi-Cal Ancillary Service Charges	0	370,657	370,657	
38	1	Not Reported				Medi-Cal Interim Payments	\$0	\$234,852	\$234,852	
<p>To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary Payment Data: Service Period: July 01, 2010 through June 30, 2011 Payment Period: July 01, 2010 through March 15, 2013 Report Date: March 26, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Sections 51173, 51511, 51541, and 51542</p>										

Provider Name			Fiscal Period				Provider NPI		Adjustments	
VENTURA COUNTY MEDICAL CENTER			JULY 1, 2010 THROUGH JUNE 30, 2011				1629167457		42	
Report References										
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
		Work Sheet	Part	Title	Line	Col.				
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - DESIGNATED PUBLIC HOSPITAL										
39	Desg Hosp 4	D-1		XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics	13,212	140	13,352
	Desg Hosp 4A	D-1		XIX	42.00	4	Medi-Cal Days - Nursery	4,334	2	4,336
	Desg Hosp 4A	D-1		XIX	43.00	4	Medi-Cal Days - Intensive Care Unit	625	40	665
	Desg Hosp 4A	D-1		XIX	47.00	4	Medi-Cal Days - Neonatal Intensive Care Unit	3,255	49	3,304
40	Desg Hosp 6	D-3		XIX	50.00	2	Medi-Cal Ancillary Charges - Operating Room	\$10,381,292	\$122,243	\$10,503,535
	Desg Hosp 6	D-3		XIX	52.00	2	Medi-Cal Ancillary Charges - Delivery Room & Labor Room	4,137,264	2,178	4,139,442
	Desg Hosp 6	D-3		XIX	53.00	2	Medi-Cal Ancillary Charges - Anesthesiology	347,164	2,895	350,059
	Desg Hosp 6	D-3		XIX	54.00	2	Medi-Cal Ancillary Charges - Radiology - Diagnostic	1,860,435	19,056	1,879,491
	Desg Hosp 6	D-3		XIX	54.01	2	Medi-Cal Ancillary Charges - Ultra Sound	964,097	20,840	984,937
	Desg Hosp 6	D-3		XIX	56.00	2	Medi-Cal Ancillary Charges - Radioisotope	135,009	(1,294)	133,715
	Desg Hosp 6	D-3		XIX	57.00	2	Medi-Cal Ancillary Charges - Computed Tomography (CT) Scan	1,920,399	25,890	1,946,289
	Desg Hosp 6	D-3		XIX	60.00	2	Medi-Cal Ancillary Charges - Laboratory	14,717,632	205,287	14,922,919
	Desg Hosp 6	D-3		XIX	65.00	2	Medi-Cal Ancillary Charges - Respiratory Therapy	1,613,323	34,336	1,647,659
	Desg Hosp 6	D-3		XIX	66.00	2	Medi-Cal Ancillary Charges - Physical Therapy	590,017	12,135	602,152
	Desg Hosp 6	D-3		XIX	67.00	2	Medi-Cal Ancillary Charges - Occupational Therapy	158,733	1,529	160,262
	Desg Hosp 6	D-3		XIX	68.00	2	Medi-Cal Ancillary Charges - Speech Pathology	68,007	(1,525)	66,482
	Desg Hosp 6	D-3		XIX	69.00	2	Medi-Cal Ancillary Charges - Electrocardiology	655,447	15,925	671,372
	Desg Hosp 6	D-3		XIX	71.00	2	Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients	1,912,645	(420,385)	1,492,260
	Desg Hosp 6	D-3		XIX	72.00	2	Medi-Cal Ancillary Charges - Implantable Device Charged to Patients	0	605,219	605,219
	Desg Hosp 6	D-3		XIX	73.00	2	Medi-Cal Ancillary Charges - Drugs Charged to Patients	8,461,478	(55,234)	8,406,244
	Desg Hosp 6	D-3		XIX	91.00	2	Medi-Cal Ancillary Charges - Emergency	1,601,953	10,745	1,612,698
	Desg Hosp 6	D-3		XIX	202.00	2	Medi-Cal Ancillary Charges - Total	49,532,395	599,840	50,132,235
41	Desg Hosp 2	E-3	III	XIX	8.00	1	Medi-Cal Routine Service Charges	\$117,174,629	\$1,580,371	\$118,755,000
	Desg Hosp 2	E-3	III	XIX	9.00	1	Medi-Cal Ancillary Service Charges	49,532,395	599,840	50,132,235

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Provider Name			Fiscal Period					Provider NPI		Adjustments
VENTURA COUNTY MEDICAL CENTER			JULY 1, 2010 THROUGH JUNE 30, 2011					1629167457		42
Report References			Explanation of Audit Adjustments					As Reported	Increase (Decrease)	As Adjusted
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ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - DESIGNATED PUBLIC HOSPITAL										
-Continued from previous page-										
42	Desg Hosp 3	E-3	III	XIX	32.00	1	Medi-Cal Deductible	\$34,796	\$117,575	\$152,371
	Desg Hosp 3	E-3	III	XIX	33.00	1	Medi-Cal Coinsurance	140,251	(86,159)	54,092
	Desg Hosp 1	E-3	III	XIX	41.00	1	Medi-Cal Interim Payments	30,061,075	113,972	30,175,047
<p>To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary Payment Data:</p> <p>Service Period: July 01, 2010 through June 30, 2011</p> <p>Payment Period: July 01, 2010 through March 15, 2013</p> <p>Report Date: March 26, 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>										