

**REPORT
ON THE
COST REPORT REVIEW**

**VISTA HOSPITAL OF SAN GABRIEL VALLEY
BALDWIN PARK, CALIFORNIA
NATIONAL PROVIDER NUMBER: 1558369694**

**FISCAL PERIOD
SEPTEMBER 1, 2010 THROUGH OCTOBER 31, 2010**

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

**Section Chief: Julio M. Cueto
Audit Supervisor: Lucia Martinez
Auditor: Richard Cruz**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

May 30, 2014

Administrator
Kindred Hospital Baldwin Park
14148 Francisquito Avenue
Baldwin Park, CA 91706

VISTA HOSPITAL OF SAN GABRIEL VALLEY
NATIONAL PROVIDER IDENTIFIER (NPI) 1558369694
FISCAL PERIOD SEPTEMBER 1, 2010 THROUGH OCTOBER 31, 2010

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 data presented in the Summary of Findings represents a proper determination of the allowable costs for the above fiscal period in accordance with Medi-Cal reimbursement principles.

This audit report includes the:

1. Summary of Findings
2. Computation of Medi-Cal Cost (CONTRACT Schedules)
3. Audit Adjustments Schedule

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.

Administrator
Page 2

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—Rancho Cucamonga at (909) 481-3420.

Original Signed By

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

Certified

SUMMARY OF FINDINGS

Provider Name:
VISTA HOSPITAL OF SAN GABRIEL VALLEY

Fiscal Period:
SEPTEMBER 1, 2010 THROUGH OCTOBER 31, 2010

		SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
2. Subprovider I (SCHEDULE 1-1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
3. Subprovider II (SCHEDULE 1-2) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
4. Medi-Cal Contract Cost (CONTRACT SCH 1) Provider NPI: 1558369694	Reported		\$ 81,557
	Net Change		\$ 160,459
	Audited Cost		\$ 242,016
	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			\$ 242,016

SUMMARY OF FINDINGS

Provider Name:
VISTA HOSPITAL OF SAN GABRIEL VALLEY

Fiscal Period:
SEPTEMBER 1, 2010 THROUGH OCTOBER 31, 2010

		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 LESSER OF
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGES

Provider Name:
VISTA HOSPITAL OF SAN GABRIEL VALLEY

Fiscal Period:
SEPTEMBER 1, 2010 THROUGH OCTOBER 31, 2010

Provider NPI:
1558369694

REPORTED	AUDITED
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REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Contract Sch 3)	\$ <u>84,601</u>	\$ <u>248,427</u>
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CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj 4)	\$ <u>131,198</u>	\$ <u>266,238</u>
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3. Inpatient Ancillary Service Charges (Adj 4)	\$ <u>158,335</u>	\$ <u>1,327,013</u>
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4. Total Charges - Medi-Cal Inpatient Services	\$ <u>289,533</u>	\$ <u>1,593,251</u>
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5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ <u>204,932</u>	\$ <u>1,344,824</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:
VISTA HOSPITAL OF SAN GABRIEL VALLEY

Fiscal Period:
SEPTEMBER 1, 2010 THROUGH OCTOBER 31, 2010

Provider NPI:
1558369694

GENERAL SERVICE UNIT NET OF SWING-BEDS COSTS

INPATIENT DAYS

	REPORTED	AUDITED
1. Total Inpatient Days (include private & swing-bed) (Adj)	3,467	3,467
2. Inpatient Days (include private, exclude swing-bed)	3,467	3,467
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj)	3,467	3,467
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 2)	93	175

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 25, Col 27)	\$ 2,279,874	\$ 2,273,953
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)	\$ 2,279,874	\$ 2,273,953

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges) (Adj)	\$ 4,908,438	\$ 4,908,438
29. Private Room Charges (excluding swing-bed charges) (Adj)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges) (Adj)	\$ 4,908,438	\$ 4,908,438
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 0.464481	\$ 0.463274
32. Average Private Room Per Diem Charge (L 29 / L 3)	\$ 0.00	\$ 0.00
33. Average Semi-Private Room Per Diem Charge (L 30 / L 4)	\$ 1,415.76	\$ 1,415.76
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)	\$ 2,279,874	\$ 2,273,953

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 657.59	\$ 655.89
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 61,156	\$ 114,781
40. Cost Applicable to Medi-Cal (Contract Sch 4A)	\$ 11,263	\$ 11,234
41. Cost Applicable to Medi-Cal (Contract Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39, 40 & 41)	\$ 72,419	\$ 126,015

(To Contract Sch 3)

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

Provider Name:
VISTA HOSPITAL OF SAN GABRIEL VALLEY

Fiscal Period:
SEPTEMBER 1, 2010 THROUGH OCTOBER 31, 2010

Provider NPI:
1558369694

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 33, 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
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 484,312	\$ 483,054
7. Total Inpatient Days (Adj)	430	430
8. Average Per Diem Cost	\$ 1,126.31	\$ 1,123.38
9. Medi-Cal Inpatient Days (Adj)	10	10
10. Cost Applicable to Medi-Cal	\$ 11,263	\$ 11,234
CORONARY CARE UNIT		
11. Total Inpatient Routine Cost (Sch 8, Line 27, Col 27)	\$ 0	\$ 0
12. Total Inpatient Days (Adj)	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Adj)	0	0
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0
NEONATAL INTENSIVE CARE UNIT		
16. Total Inpatient Routine Cost (Sch 8, Line 28, 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 29, Col 27)	\$ 0	\$ 0
22. Total Inpatient Days (Adj)	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Adj)	0	0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
26. Total Inpatient Routine Cost (Sch 8, Line___ , Col 27)	\$ 0	\$ 0
27. Total Inpatient Days (Adj)	0	0
28. Average Per Diem Cost	\$ 0.00	\$ 0.00
29. Medi-Cal Inpatient Days (Adj)	0	0
30. Cost Applicable to Medi-Cal	\$ 0	\$ 0
31. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,30)	\$ 11,263	\$ 11,234

(To Contract Sch 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
VISTA HOSPITAL OF SAN GABRIEL VALLEY

Fiscal Period:
SEPTEMBER 1, 2010 THROUGH OCTOBER 31, 2010

Provider NPI:
1558369694

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

(To Contract Sch 4)

ADJUSTMENTS TO MEDI-CAL CHARGES

Provider Name:
VISTA HOSPITAL OF SAN GABRIEL VALLEY

Fiscal Period:
SEPTEMBER 1, 2010 THROUGH OCTOBER 31, 2010

Provider NPI:
1558369694

ANCILLARY CHARGES		REPORTED	ADJUSTMENTS (Adj 3)	AUDITED
37.00	Operating Room	\$ 2,345	\$ 9,812	\$ 12,157
38.00	Recovery Room			0
39.00	Delivery Room and Labor Room			0
40.00	Anesthesiology	0	54	54
41.00	Radiology - Diagnostic	1,414	35,333	36,747
41.01				0
41.02				0
42.00	Radiology - Therapeutic			0
43.00	Radioisotope			0
44.00	Laboratory	10,317	92,260	102,577
44.01	Pathological Lab			0
46.00	Whole Blood			0
47.00	Blood Storing and Processing			0
48.00	Intravenous Therapy			0
49.00	Respiratory Therapy	69,606	539,271	608,877
50.00	Physical Therapy	268	10,533	10,801
51.00	Occupational Therapy			0
52.00	Speech Pathology			0
53.00	Electrocardiology	0	7,656	7,656
54.00	Electroencephalography			0
55.00	Medical Supplies Charged to Patients	49,798	231,203	281,001
56.00	Drugs Charged to Patients	24,587	215,443	240,030
57.00	Renal Dialysis	0	27,113	27,113
58.00	ASC (Non-Distinct Part)			0
59.00				0
59.01				0
59.02				0
59.03				0
60.00	Clinic			0
60.01	Other Clinic Services			0
61.00	Emergency			0
62.00	Observation Beds			0
71.00				0
82.00				0
83.00				0
84.00				0
85.00				0
86.00				0
TOTAL MEDI-CAL ANCILLARY CHARGES		\$ 158,335	\$ 1,168,678	\$ 1,327,013

(To Contract Sch 5)

Provider Name:
VISTA HOSPITAL OF SAN GABRIEL VALLEY

Fiscal Period:
SEPTEMBER 1, 2010 THROUGH OCTOBER 31, 2010

	TRIAL BALANCE EXPENSES	ALLOC COST 4.08	EMPLOYEE BENEFITS 5.00	ALLOC COST 6.01	ALLOC COST 6.02	ALLOC COST 6.03	ALLOC COST 6.04	ALLOC COST 6.05	ALLOC COST 6.06	ALLOC COST 6.07	ALLOC COST 6.08	ACCUMULATE COST	ADMINISTRATIVE & GENERAL 6.00
ANCILLARY COST CENTERS													
37.00	Operating Room	0	7,046	0	0	0	0	0	0	0	0	158,391	31,242
38.00	Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00	Delivery Room and Labor Room	0	0	0	0	0	0	0	0	0	0	0	0
40.00	Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
41.00	Radiology - Diagnostic	0	2,687	0	0	0	0	0	0	0	0	101,476	20,016
41.01		0	0	0	0	0	0	0	0	0	0	0	0
41.02		0	0	0	0	0	0	0	0	0	0	0	0
42.00	Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
43.00	Radioisotope	0	0	0	0	0	0	0	0	0	0	0	0
44.00	Laboratory	0	8,038	0	0	0	0	0	0	0	0	319,411	63,003
44.01	Pathological Lab	0	0	0	0	0	0	0	0	0	0	0	0
46.00	Whole Blood	0	0	0	0	0	0	0	0	0	0	0	0
47.00	Blood Storing and Processing	0	0	0	0	0	0	0	0	0	0	0	0
48.00	Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00	Respiratory Therapy	0	15,537	0	0	0	0	0	0	0	0	307,521	60,658
50.00	Physical Therapy	0	3,792	0	0	0	0	0	0	0	0	83,357	16,442
51.00	Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0
52.00	Speech Pathology	0	0	0	0	0	0	0	0	0	0	0	0
53.00	Electrocardiology	0	0	0	0	0	0	0	0	0	0	0	0
54.00	Electroencephalography	0	0	0	0	0	0	0	0	0	0	0	0
55.00	Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0	79,851	15,750
56.00	Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	383,015	75,549
57.00	Renal Dialysis	0	0	0	0	0	0	0	0	0	0	127,125	25,075
58.00	ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
59.00		0	0	0	0	0	0	0	0	0	0	0	0
59.01		0	0	0	0	0	0	0	0	0	0	0	0
59.02		0	0	0	0	0	0	0	0	0	0	0	0
59.03		0	0	0	0	0	0	0	0	0	0	0	0
60.00	Clinic	0	0	0	0	0	0	0	0	0	0	0	0
60.01	Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0	0
61.00	Emergency	0	0	0	0	0	0	0	0	0	0	0	0
62.00	Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
71.00		0	0	0	0	0	0	0	0	0	0	0	0
82.00		0	0	0	0	0	0	0	0	0	0	0	0
83.00		0	0	0	0	0	0	0	0	0	0	0	0
84.00		0	0	0	0	0	0	0	0	0	0	0	0
85.00		0	0	0	0	0	0	0	0	0	0	0	0
86.00		0	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTER:													
96.00	Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	0	0	0	0
97.00	Research	0	0	0	0	0	0	0	0	0	0	0	0
98.00	Physicians' Private Office	0	0	0	0	0	0	0	0	0	0	0	0
99.00	Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
99.01		0	0	0	0	0	0	0	0	0	0	0	0
99.02		0	0	0	0	0	0	0	0	0	0	0	0
99.03		0	0	0	0	0	0	0	0	0	0	0	0
99.04		0	0	0	0	0	0	0	0	0	0	0	0
99.05		0	0	0	0	0	0	0	0	0	0	0	0
100.00	Physician Meals	0	0	0	0	0	0	0	0	0	0	3,659	722
100.01	Public Relations	0	247	0	0	0	0	0	0	0	0	22,084	4,356
100.02	Unused Space	0	0	0	0	0	0	0	0	0	0	12,247	2,416
100.03		0	0	0	0	0	0	0	0	0	0	0	0
100.04		0	0	0	0	0	0	0	0	0	0	0	0
TOTAL		<u>0</u>	<u>175,455</u>	<u>0</u>	<u>5,014,233</u>	<u>826,101</u>							

Provider Name:
VISTA HOSPITAL OF SAN GABRIEL VALLEY

Fiscal Period:
SEPTEMBER 1, 2010 THROUGH OCTOBER 31, 2010

TRIAL BALANCE EXPENSES	MAINT & REPAIRS 7.00	OPER PLANT 8.00	LAUNDRY & LINEN 9.00	HOUSEKEEP 10.00	DIETARY 11.00	CAFE 12.00	MAINT OF PERSONNEL 13.00	NURSING ADMIN 14.00	CENTRAL SERVICE & SUPPLY 15.00	PHARMACY 16.00	MEDICAL RECORDS & LIBRARY 17.00	SOCIAL SERVICE 18.00
ANCILLARY COST CENTERS												
37.00 Operating Room	0	20,483	1,245	8,639	0	868	0	4,165	0	0	1,922	0
38.00 Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00 Delivery Room and Labor Room	0	0	0	0	0	0	0	0	0	0	0	0
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	366	0
41.00 Radiology - Diagnostic	0	13,450	0	5,673	0	868	0	0	0	0	1,533	0
41.01	0	0	0	0	0	0	0	0	0	0	0	0
41.02	0	0	0	0	0	0	0	0	0	0	0	0
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
43.00 Radioisotope	0	0	0	0	0	0	0	0	0	0	0	0
44.00 Laboratory	0	9,759	0	4,116	0	2,964	0	0	0	0	6,928	0
44.01 Pathological Lab	0	0	0	0	0	0	0	0	0	0	0	0
46.00 Whole Blood	0	0	0	0	0	0	0	0	0	0	0	0
47.00 Blood Storing and Processing	0	0	0	0	0	0	0	0	0	0	0	0
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	0	2,924	0	1,233	0	5,868	0	0	0	0	18,427	0
50.00 Physical Therapy	0	4,046	0	1,706	0	1,557	0	0	0	0	1,888	0
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0
52.00 Speech Pathology	0	0	0	0	0	0	0	0	0	0	0	0
53.00 Electrocardiology	0	0	0	0	0	0	0	0	0	0	561	0
54.00 Electroencephalography	0	0	0	0	0	0	0	0	0	0	0	0
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	37,961	0	10,361	0
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	111,211	14,381	0
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	982	0
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
59.00	0	0	0	0	0	0	0	0	0	0	0	0
59.01	0	0	0	0	0	0	0	0	0	0	0	0
59.02	0	0	0	0	0	0	0	0	0	0	0	0
59.03	0	0	0	0	0	0	0	0	0	0	0	0
60.00 Clinic	0	0	0	0	0	0	0	0	0	0	0	0
60.01 Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0	0
61.00 Emergency	0	0	0	0	0	0	0	0	0	0	0	0
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
71.00	0	0	0	0	0	0	0	0	0	0	0	0
82.00	0	0	0	0	0	0	0	0	0	0	0	0
83.00	0	0	0	0	0	0	0	0	0	0	0	0
84.00	0	0	0	0	0	0	0	0	0	0	0	0
85.00	0	0	0	0	0	0	0	0	0	0	0	0
86.00	0	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTER:												
96.00 Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	0	0	0	0
97.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
98.00 Physicians' Private Office	0	0	0	0	0	0	0	0	0	0	0	0
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
99.01	0	0	0	0	0	0	0	0	0	0	0	0
99.02	0	0	0	0	0	0	0	0	0	0	0	0
99.03	0	0	0	0	0	0	0	0	0	0	0	0
99.04	0	0	0	0	0	0	0	0	0	0	0	0
99.05	0	0	0	0	0	0	0	0	0	0	0	0
100.00 Physician Meals	0	5,026	0	2,120	16,589	0	0	0	0	0	0	0
100.01 Public Relations	0	0	0	0	0	120	0	0	0	0	0	0
100.02 Unused Space	0	16,824	0	7,096	0	0	0	0	0	0	0	0
100.03	0	0	0	0	0	0	0	0	0	0	0	0
100.04	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	198,871	65,192	83,124	145,758	50,323	0	165,729	37,961	111,211	74,885	37,538

Provider Name:
VISTA HOSPITAL OF SAN GABRIEL VALLEY

Fiscal Period:
SEPTEMBER 1, 2010 THROUGH OCTOBER 31, 2010

TRIAL BALANCE EXPENSES	ALLOC COST 19.00	ALLOC COST 19.02	ALLOC COST 19.03	NON-PHYSICIAN ANESTH 20.00	NURSING SCHOOL 21.00	INT & RES SALARY & FRINGES 22.00	INT & RES PROGRAM 23.00	PARAMED EDUCAT 24.00	POST		TOTAL COST	
									SUBTOTAL 25.00	STEP-DOWN ADJUSTMENT 26.00		
ANCILLARY COST CENTERS												
37.00 Operating Room	0	0	0	0	0	0	0	0	0	226,956	0	226,956
38.00 Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00 Delivery Room and Labor Room	0	0	0	0	0	0	0	0	0	0	0	0
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	366	0	366
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	0	143,017	0	143,017
41.01	0	0	0	0	0	0	0	0	0	0	0	0
41.02	0	0	0	0	0	0	0	0	0	0	0	0
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
43.00 Radioisotope	0	0	0	0	0	0	0	0	0	0	0	0
44.00 Laboratory	0	0	0	0	0	0	0	0	0	406,181	0	406,181
44.01 Pathological Lab	0	0	0	0	0	0	0	0	0	0	0	0
46.00 Whole Blood	0	0	0	0	0	0	0	0	0	0	0	0
47.00 Blood Storing and Processing	0	0	0	0	0	0	0	0	0	0	0	0
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	0	0	0	0	0	0	0	0	0	396,631	0	396,631
50.00 Physical Therapy	0	0	0	0	0	0	0	0	0	108,996	0	108,996
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0
52.00 Speech Pathology	0	0	0	0	0	0	0	0	0	0	0	0
53.00 Electrocardiology	0	0	0	0	0	0	0	0	0	561	0	561
54.00 Electroencephalography	0	0	0	0	0	0	0	0	0	0	0	0
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	143,924	0	143,924
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	584,156	0	584,156
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	153,182	0	153,182
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
59.00	0	0	0	0	0	0	0	0	0	0	0	0
59.01	0	0	0	0	0	0	0	0	0	0	0	0
59.02	0	0	0	0	0	0	0	0	0	0	0	0
59.03	0	0	0	0	0	0	0	0	0	0	0	0
60.00 Clinic	0	0	0	0	0	0	0	0	0	0	0	0
60.01 Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0	0
61.00 Emergency	0	0	0	0	0	0	0	0	0	0	0	0
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
71.00	0	0	0	0	0	0	0	0	0	0	0	0
82.00	0	0	0	0	0	0	0	0	0	0	0	0
83.00	0	0	0	0	0	0	0	0	0	0	0	0
84.00	0	0	0	0	0	0	0	0	0	0	0	0
85.00	0	0	0	0	0	0	0	0	0	0	0	0
86.00	0	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTER:												
96.00 Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	0	0	0	0
97.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
98.00 Physicians' Private Office	0	0	0	0	0	0	0	0	0	0	0	0
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
99.01	0	0	0	0	0	0	0	0	0	0	0	0
99.02	0	0	0	0	0	0	0	0	0	0	0	0
99.03	0	0	0	0	0	0	0	0	0	0	0	0
99.04	0	0	0	0	0	0	0	0	0	0	0	0
99.05	0	0	0	0	0	0	0	0	0	0	0	0
100.00 Physician Meals	0	0	0	0	0	0	0	0	0	28,115	0	28,115
100.01 Public Relations	0	0	0	0	0	0	0	0	0	26,559	0	26,559
100.02 Unused Space	0	0	0	0	0	0	0	0	0	38,583	0	38,583
100.03	0	0	0	0	0	0	0	0	0	0	0	0
100.04	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0	0	0	0	5,014,233	0	5,014,233

Provider Name:
VISTA HOSPITAL OF SAN GABRIEL VALLEY

Fiscal Period:
SEPTEMBER 1, 2010 THROUGH OCTOBER 31, 2010

	EMP BENE (GROSS SALARIES) 5.00	STAT 6.01	STAT 6.02	STAT 6.03	STAT 6.04	STAT 6.05	STAT 6.06	STAT 6.07	STAT 6.08	ADM & GEN (ACCUM COST)	MAINT & REPAIRS (SQ FT) 7.00
ANCILLARY COST CENTERS											
37.00	Operating Room	108,569								158,391	
38.00	Recovery Room									0	
39.00	Delivery Room and Labor Room									0	
40.00	Anesthesiology									0	
41.00	Radiology - Diagnostic	41,400								101,476	
41.01										0	
41.02										0	
42.00	Radiology - Therapeutic									0	
43.00	Radioisotope									0	
44.00	Laboratory	123,863								319,411	
44.01	Pathological Lab									0	
46.00	Whole Blood									0	
47.00	Blood Storing and Processing									0	
48.00	Intravenous Therapy									0	
49.00	Respiratory Therapy	239,407								307,521	
50.00	Physical Therapy	58,435								83,357	
51.00	Occupational Therapy									0	
52.00	Speech Pathology									0	
53.00	Electrocardiology									0	
54.00	Electroencephalography									0	
55.00	Medical Supplies Charged to Patients									79,851	
56.00	Drugs Charged to Patients									383,015	
57.00	Renal Dialysis									127,125	
58.00	ASC (Non-Distinct Part)									0	
59.00										0	
59.01										0	
59.02										0	
59.03										0	
60.00	Clinic									0	
60.01	Other Clinic Services									0	
61.00	Emergency									0	
62.00	Observation Beds									0	
71.00										0	
82.00										0	
83.00										0	
84.00										0	
85.00										0	
86.00										0	
NONREIMBURSABLE COST CENTERS											
96.00	Gift, Flower, Coffee Shop & Canteen									0	
97.00	Research									0	
98.00	Physicians' Private Office									0	
99.00	Nonpaid Workers									0	
99.01										0	
99.02										0	
99.03										0	
99.04										0	
99.05										0	
100.00	Physician Meals									3,659	
100.01	Public Relations	3,802								22,084	
100.02	Unused Space									12,247	
100.03										0	
100.04										0	
TOTAL		2,703,635	0	0	0	0	0	0	0	4,188,132	0
COST TO BE ALLOCATED		175,455	0	0	0	0	0	0	0	826,101	0
UNIT COST MULTIPLIER - SCH 8		0.064896	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.197248	0.000000

Provider Name:
VISTA HOSPITAL OF SAN GABRIEL VALLEY

Fiscal Period:
SEPTEMBER 1, 2010 THROUGH OCTOBER 31, 2010

OPER PLANT (SQ FT)	LAUNDRY & LINEN (LB LNDRY)	HOUSE-KEEPING (SQ FT)	DIETARY (MEALS SERVED)	CAFETERIA (FTES)	MAINT OF PERSONNEL (# HOUSED)	NURSING ADMIN (NURSE HR)	CENT SERV & SUPPLY (CST REQ)	PHARMACY (COSTS REQUIS)	MED REC (GROSS CHARGES)	SOC SERV (PAT DAYS)	STAT
8.00	9.00	10.00	11.00	12.00	13.00	14.00	15.00	16.00	17.00	18.00	19.00

GENERAL SERVICE COST CENTERS

- 1.00 Old Cap Rel Costs-Bldg & Fixtures
- 2.00 Old Cap Rel Costs-Movable Equipment
- 3.00 New Cap Rel Costs-Bldg & Fixtures
- 4.00 New Cap Rel Costs-Movable Equipment
- 4.01
- 4.02
- 4.03
- 4.04
- 4.05
- 4.06
- 4.07
- 4.08
- 5.00 Employee Benefits
- 6.01 Non-Patient Telephones
- 6.02 Data Processing
- 6.03 Purchasing/Receiving
- 6.04 Patient Admitting
- 6.05 Patient Business Office
- 6.06
- 6.07
- 6.08
- 6.00 Administrative and General
- 7.00 Maintenance and Repairs
- 8.00 Operation of Plant
- 9.00 Laundry and Linen Service
- 10.00 Housekeeping
- 11.00 Dietary
- 12.00 Cafeteria
- 13.00 Maintenance of Personnel
- 14.00 Nursing Administration
- 15.00 Central Services & Supply
- 16.00 Pharmacy
- 17.00 Medical Records and Library
- 18.00 Social Service
- 19.00
- 19.02
- 19.03
- 20.00
- 21.00 Nursing School
- 22.00 Intern & Res Service-Salary & Fringes
- 23.00 Intern & Res Other Program
- 24.00 Paramedical Ed Program
- INPATIENT ROUTINE COST CENTERS**
- 25.00 Adults & Pediatrics (Gen Routine)
- 26.00 Intensive Care Unit
- 27.00 Coronary Care Unit
- 28.00 Neonatal Intensive Care Unit
- 29.00 Surgical Intensive Care
- 30.00 Subprovider I
- 31.00 Subprovider II
- 32.00
- 33.00 Nursery
- 34.00 Medicare Certified Nursing Facility
- 35.00 Distinct Part Nursing Facility
- 36.00 Adult Subacute Care Unit
- 36.01 Subacute Care Unit II
- 36.02 Transitional Care Unit

9.00	171										
10.00	55	1,381									
11.00	1,984	829	1,984								
12.00	656		656	4,416							
14.00	348		348		1,150						
15.00	417		417								
16.00	751				20						
17.00	1,136		1,136		260						
18.00	320		320		190						
25.00	7,698	71,390	7,698	10,044	9,430	35,678		4,908,438		3,467	
26.00	2,454	19,843	2,454	381	1,670	6,328		1,179,750		430	

Provider Name:
VISTA HOSPITAL OF SAN GABRIEL VALLEY

Fiscal Period:
SEPTEMBER 1, 2010 THROUGH OCTOBER 31, 2010

	OPER PLANT (SQ FT) 8.00	LAUNDRY & LINEN (LB LNDRY) 9.00	HOUSE- KEEPING (SQ FT) 10.00	DIETARY (MEALS SERVED) 11.00	CAFETERIA (FTES) 12.00	MAINT OF PERSONNEL (# HOUSED) 13.00	NURSING ADMIN (NURSE HR) 14.00	CENT SERV & SUPPLY (CST REQ) 15.00	PHARMACY (COSTS REQUIS) 16.00	MED REC (GROSS CHARGES) 17.00	SOC SERV (PAT DAYS) 18.00	STAT 19.00
ANCILLARY COST CENTERS												
37.00	Operating Room	2,592	1,820	2,592	290		1,083			667,073		
38.00	Recovery Room											
39.00	Delivery Room and Labor Room											
40.00	Anesthesiology									126,933		
41.00	Radiology - Diagnostic	1,702		1,702	290					532,321		
41.01												
41.02												
42.00	Radiology - Therapeutic											
43.00	Radioisotope											
44.00	Laboratory	1,235		1,235	990					2,405,006		
44.01	Pathological Lab											
46.00	Whole Blood											
47.00	Blood Storing and Processing											
48.00	Intravenous Therapy											
49.00	Respiratory Therapy	370		370	1,960					6,397,095		
50.00	Physical Therapy	512		512	520					655,305		
51.00	Occupational Therapy											
52.00	Speech Pathology											
53.00	Electrocardiology									194,836		
54.00	Electroencephalography											
55.00	Medical Supplies Charged to Patients							100		3,596,834		
56.00	Drugs Charged to Patients								100	4,992,440		
57.00	Renal Dialysis									340,996		
58.00	ASC (Non-Distinct Part)											
59.00												
59.01												
59.02												
59.03												
60.00	Clinic											
60.01	Other Clinic Services											
61.00	Emergency											
62.00	Observation Beds											
71.00												
82.00												
83.00												
84.00												
85.00												
86.00												
NONREIMBURSABLE COST CENTERS												
96.00	Gift, Flower, Coffee Shop & Canteen											
97.00	Research											
98.00	Physicians' Private Office											
99.00	Nonpaid Workers											
99.01												
99.02												
99.03												
99.04												
99.05												
100.00	Physician Meals	636		636	1,906							
100.01	Public Relations											40
100.02	Unused Space	2,129		2,129								
100.03												
100.04												
TOTAL	25,166	95,263	24,940	16,747	16,810	0	43,089	100	100	25,997,027	3,897	0
COST TO BE ALLOCATED	198,871	65,192	83,124	145,758	50,323	0	165,729	37,961	111,211	74,885	37,538	0
UNIT COST MULTIPLIER - SCH 8	7.902387	0.684335	3.332966	8.703531	2.993644	0.000000	3.846196	379.612175	1112.106362	0.002881	9.632491	0.000000

Provider Name:
VISTA HOSPITAL OF SAN GABRIEL VALLEY

Fiscal Period:
SEPTEMBER 1, 2010 THROUGH OCTOBER 31, 2010

STAT	STAT	NONPHY ANESTH (ASG TIME)	NURSE SCHOOL (ASG TIME)	I&R-SAL & FRINGES (ASG TIME)	I&R-PRG COST (ASG TIME)	PARAMED EDUCAT (ASG TIME)
19.02	19.03	20.00	21.00	22.00	23.00	24.00

GENERAL SERVICE COST CENTERS

1.00 Old Cap Rel Costs-Bldg & Fixtures
 2.00 Old Cap Rel Costs-Movable Equipment
 3.00 New Cap Rel Costs-Bldg & Fixtures
 4.00 New Cap Rel Costs-Movable Equipment
 4.01
 4.02
 4.03
 4.04
 4.05
 4.06
 4.07
 4.08
 5.00 Employee Benefits
 6.01 Non-Patient Telephones
 6.02 Data Processing
 6.03 Purchasing/Receiving
 6.04 Patient Admitting
 6.05 Patient Business Office
 6.06
 6.07
 6.08
 6.00 Administrative and General
 7.00 Maintenance and Repairs
 8.00 Operation of Plant
 9.00 Laundry and Linen Service
 10.00 Housekeeping
 11.00 Dietary
 12.00 Cafeteria
 13.00 Maintenance of Personnel
 14.00 Nursing Administration
 15.00 Central Services & Supply
 16.00 Pharmacy
 17.00 Medical Records and Library
 18.00 Social Service
 19.00
 19.02
 19.03
 20.00
 21.00 Nursing School
 22.00 Intern & Res Service-Salary & Fringes
 23.00 Intern & Res Other Program
 24.00 Paramedical Ed Program
INPATIENT ROUTINE COST CENTERS
 25.00 Adults & Pediatrics (Gen Routine)
 26.00 Intensive Care Unit
 27.00 Coronary Care Unit
 28.00 Neonatal Intensive Care Unit
 29.00 Surgical Intensive Care
 30.00 Subprovider I
 31.00 Subprovider II
 32.00
 33.00 Nursery
 34.00 Medicare Certified Nursing Facility
 35.00 Distinct Part Nursing Facility
 36.00 Adult Subacute Care Unit
 36.01 Subacute Care Unit II
 36.02 Transitional Care Unit

TRIAL BALANCE OF EXPENSES

Provider Name:
VISTA HOSPITAL OF SAN GABRIEL VALLEY

Fiscal Period:
SEPTEMBER 1, 2010 THROUGH OCTOBER 31, 2010

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	GENERAL SERVICE COST CENTERS			
1.00	Old Cap Rel Costs-Bldg & Fixtures	\$	\$ 0	\$ 0
2.00	Old Cap Rel Costs-Movable Equipment		0	0
3.00	New Cap Rel Costs-Bldg & Fixtures	100,657	0	100,657
4.00	New Cap Rel Costs-Movable Equipment	91,240	0	91,240
4.01			0	0
4.02			0	0
4.03			0	0
4.04			0	0
4.05			0	0
4.06			0	0
4.07			0	0
4.08			0	0
5.00	Employee Benefits	173,321	0	173,321
6.01	Non-Patient Telephones		0	0
6.02	Data Processing		0	0
6.03	Purchasing/Receiving		0	0
6.04	Patient Admitting		0	0
6.05	Patient Business Office		0	0
6.06			0	0
6.07			0	0
6.08			0	0
6.00	Administrative and General	786,851	(13,050)	773,801
7.00	Maintenance and Repairs		0	0
8.00	Operation of Plant	151,002	0	151,002
9.00	Laundry and Linen Service	52,339	0	52,339
10.00	Housekeeping	64,962	0	64,962
11.00	Dietary	88,430	0	88,430
12.00	Cafeteria		0	0
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	123,279	0	123,279
15.00	Central Services & Supply	24,450	0	24,450
16.00	Pharmacy	81,036	0	81,036
17.00	Medical Records and Library	42,795	0	42,795
18.00	Social Service	24,694	0	24,694
19.00			0	0
19.02			0	0
19.03			0	0
20.00			0	0
21.00	Nursing School		0	0
22.00	Intern & Res Service-Salary & Fringes		0	0
23.00	Intern & Res Other Program		0	0
24.00	Paramedical Ed Program		0	0
	INPATIENT ROUTINE COST CENTERS			
25.00	Adults & Pediatrics (Gen Routine)	1,410,658	0	1,410,658
26.00	Intensive Care Unit	303,563	0	303,563
27.00	Coronary Care Unit		0	0
28.00	Neonatal Intensive Care Unit		0	0
29.00	Surgical Intensive Care		0	0
30.00	Subprovider I		0	0
31.00	Subprovider II		0	0
32.00			0	0
33.00	Nursery		0	0
34.00	Medicare Certified Nursing Facility		0	0
35.00	Distinct Part Nursing Facility		0	0
36.00	Adult Subacute Care Unit		0	0
36.01	Subacute Care Unit II		0	0
36.02	Transitional Care Unit		0	0

TRIAL BALANCE OF EXPENSES

Provider Name:
VISTA HOSPITAL OF SAN GABRIEL VALLEY

Fiscal Period:
SEPTEMBER 1, 2010 THROUGH OCTOBER 31, 2010

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
37.00	Operating Room	\$ 136,435	\$ 0	\$ 136,435
38.00	Recovery Room		0	0
39.00	Delivery Room and Labor Room		0	0
40.00	Anesthesiology		0	0
41.00	Radiology - Diagnostic	88,999	0	88,999
41.01			0	0
41.02			0	0
42.00	Radiology - Therapeutic		0	0
43.00	Radioisotope		0	0
44.00	Laboratory	304,268	0	304,268
44.01	Pathological Lab		0	0
46.00	Whole Blood		0	0
47.00	Blood Storing and Processing		0	0
48.00	Intravenous Therapy		0	0
49.00	Respiratory Therapy	289,856	0	289,856
50.00	Physical Therapy	76,620	0	76,620
51.00	Occupational Therapy		0	0
52.00	Speech Pathology		0	0
53.00	Electrocardiology		0	0
54.00	Electroencephalography		0	0
55.00	Medical Supplies Charged to Patients	79,851	0	79,851
56.00	Drugs Charged to Patients	383,015	0	383,015
57.00	Renal Dialysis	127,125	0	127,125
58.00	ASC (Non-Distinct Part)		0	0
59.00			0	0
59.01			0	0
59.02			0	0
59.03			0	0
60.00	Clinic		0	0
60.01	Other Clinic Services		0	0
61.00	Emergency		0	0
62.00	Observation Beds		0	0
71.00			0	0
82.00			0	0
83.00			0	0
84.00			0	0
85.00			0	0
86.00			0	0
	SUBTOTAL	\$ 5,005,446	\$ (13,050)	\$ 4,992,396
	NONREIMBURSABLE COST CENTERS			
96.00	Gift, Flower, Coffee Shop & Canteen		0	0
97.00	Research		0	0
98.00	Physicians' Private Office		0	0
99.00	Nonpaid Workers		0	0
99.01			0	0
99.02			0	0
99.03			0	0
99.04			0	0
99.05			0	0
100.00	Physician Meals		0	0
100.01	Public Relations	21,837	0	21,837
100.02	Unused Space		0	0
100.03			0	0
100.04			0	0
100.99	SUBTOTAL	\$ 21,837	\$ 0	\$ 21,837
101	TOTAL	\$ 5,027,283	\$ (13,050)	\$ 5,014,233

(To Schedule 8)

Provider Name:
VISTA HOSPITAL OF SAN GABRIEL VALLEY

Fiscal Period:
SEPTEMBER 1, 2010 THROUGH OCTOBER 31, 2010

	TOTAL ADJ (Page 1 & 2)	AUDIT ADJ 1	AUDIT ADJ										
ANCILLARY COST CENTERS													
37.00 Operating Room	0												
38.00 Recovery Room	0												
39.00 Delivery Room and Labor Room	0												
40.00 Anesthesiology	0												
41.00 Radiology - Diagnostic	0												
41.01	0												
41.02	0												
42.00 Radiology - Therapeutic	0												
43.00 Radioisotope	0												
44.00 Laboratory	0												
44.01 Pathological Lab	0												
46.00 Whole Blood	0												
47.00 Blood Storing and Processing	0												
48.00 Intravenous Therapy	0												
49.00 Respiratory Therapy	0												
50.00 Physical Therapy	0												
51.00 Occupational Therapy	0												
52.00 Speech Pathology	0												
53.00 Electrocardiology	0												
54.00 Electroencephalography	0												
55.00 Medical Supplies Charged to Patients	0												
56.00 Drugs Charged to Patients	0												
57.00 Renal Dialysis	0												
58.00 ASC (Non-Distinct Part)	0												
59.00	0												
59.01	0												
59.02	0												
59.03	0												
60.00 Clinic	0												
60.01 Other Clinic Services	0												
61.00 Emergency	0												
62.00 Observation Beds	0												
71.00	0												
82.00	0												
83.00	0												
84.00	0												
85.00	0												
86.00	0												
NONREIMBURSABLE COST CENTERS													
96.00 Gift, Flower, Coffee Shop & Canteen	0												
97.00 Research	0												
98.00 Physicians' Private Office	0												
99.00 Nonpaid Workers	0												
99.01	0												
99.02	0												
99.03	0												
99.04	0												
99.05	0												
100.00 Physician Meals	0												
100.01 Public Relations	0												
100.02 Unused Space	0												
100.03	0												
100.04	0												
101.00 TOTAL	<u>(\$13,050)</u>	<u>(13,050)</u>	<u>0</u>										

(To Sch 10)

Provider Name							Fiscal Period			Provider NPI		Adjustments
VISTA HOSPITAL OF SAN GABRIEL VALLEY							SEPTEMBER 1, 2010 THROUGH OCTOBER 31, 2010			1558369694		5
Report References												
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
		Work Sheet	Part	Title	Line	Col.						
<u>ADJUSTMENT TO REPORTED COSTS</u>												
1	10A	A			6.00	7	Administrative and General To adjust Refunds and Rebates revenue offset to agree with the provider's supporting documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$786,851	(\$13,050)	\$773,801		

Provider Name							Fiscal Period	Provider NPI		Adjustments
VISTA HOSPITAL OF SAN GABRIEL VALLEY							SEPTEMBER 1, 2010 THROUGH OCTOBER 31, 2010	1558369694		5
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report								
		Work Sheet	Part	Title	Line	Col.				
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - CONTRACT										
2	Contract 4	D-1	I	XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics	93	82	175
3	Contract 6	D-4		XIX	37.00	2	Medi-Cal Ancillary Charges - Operating Room	\$2,345	\$9,812	\$12,157
	Contract 6	D-4		XIX	40.00	2	Medi-Cal Ancillary Charges - Anesthesiology	0	54	54
	Contract 6	D-4		XIX	41.00	2	Medi-Cal Ancillary Charges - Radiology-Diagnostic	1,414	35,333	36,747
	Contract 6	D-4		XIX	44.00	2	Medi-Cal Ancillary Charges - Laboratory	10,317	92,260	102,577
	Contract 6	D-4		XIX	49.00	2	Medi-Cal Ancillary Charges - Respiratory Therapy	69,606	539,271	608,877
	Contract 6	D-4		XIX	50.00	2	Medi-Cal Ancillary Charges - Physical Therapy	268	10,533	10,801
	Contract 6	D-4		XIX	53.00	2	Medi-Cal Ancillary Charges - Electrocardiology	0	7,656	7,656
	Contract 6	D-4		XIX	55.00	2	Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients	49,798	231,203	281,001
	Contract 6	D-4		XIX	56.00	2	Medi-Cal Ancillary Charges - Drugs Charged to Patients	24,587	215,443	240,030
	Contract 6	D-4		XIX	57.00	2	Medi-Cal Ancillary Charges - Renal Dialysis	0	27,113	27,113
	Contract 6	D-4		XIX	101.00	2	Medi-Cal Ancillary Charges - Total	158,335	1,168,678	1,327,013
4	Contract 2	E-3	III	XIX	10.00	1	Medi-Cal Routine Service Charges	\$131,198	\$135,040	\$266,238
	Contract 2	E-3	III	XIX	11.00	1	Medi-Cal Ancillary Service Charges	158,335	1,168,678	1,327,013
5	Contract 3	E-3	III	XIX	36.00	1	Medi-Cal Coinsurance	\$3,044	\$3,367	\$6,411
To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary Payment Data: Service Period: September 1, 2010 through October 31, 2010 Payment Period: September 1, 2010 through December 13, 2013 Report Date: December 20, 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										