

**REPORT
ON THE
COST REPORT REVIEW**

**QUEEN OF THE VALLEY MEDICAL CENTER
NAPA, CALIFORNIA
PROVIDER NUMBER: ZZR00009F AND
NPI NUMBER: 1235218785**

**FISCAL PERIOD ENDED
JUNE 30, 2009**

**Audits Section - Richmond
Financial Audits Branch
Audits and Investigations
Department of Health Care Services**

**Section Chief: Louise Wong
Audit Supervisor: Matthew Moy
Auditor: Medy Lamorena**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

October 27, 2011

Donald Miller
Chief Financial Officer
Queen of the Valley Medical Center
1000 Trancas Street
Napa, CA 94558

PROVIDER: QUEEN OF THE VALLEY MEDICAL CENTER
PROVIDER NUMBER: ZZR00009F
NPI NUMBER: 1235218785
FISCAL PERIOD ENDED JUNE 30, 2009

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 settlement for the fiscal period due the State in the amount of \$498,380 presented in the Summary of Findings represents a proper determination in accordance with the reimbursement principles of applicable programs.

This audit report includes the:

1. Summary of Findings
2. Computation of Medi-Cal AB 5 and AB 1183 REDUCTIONS (SCHEDULE A)
3. Computation of Audited Medi Cal Reimbursement Settlement (NONCONTRACT Schedules)
4. Computation of Audited Distinct Part Nursing Facility Per Diem (DPNF Schedules)
5. Audit Adjustments Schedule

The audited settlement will be incorporated into a Statement of Account Status, which may reflect tentative retroactive adjustment determinations, payments from the provider, and other financial transactions initiated by the Department. The Statement of Account

Donald Miller
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Status will be forwarded to the provider by the State's fiscal intermediary. Instructions regarding payment will be included with the Statement of Account Status.

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

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

John Melton, Chief
Office of Administrative Appeals and Hearings
1029 J Street, Suite 200
MS 0017
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
P.O. Box 997413
Sacramento, CA 95899-7413

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 95814-5005
(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—Richmond at (510) 620-3100.

Original Signed by

Louise Wong, Chief
Audits Section—Richmond
Financial Audits Branch

Certified

SUMMARY OF FINDINGS

Provider Name:
QUEEN OF THE VALLEY MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2009

	SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1) Provider No. ZZR00009F		
Reported	\$ 1,910,779	
Net Change	\$ (2,409,158)	
Audited Amount Due Provider (State)	\$ (498,380)	
2. Subprovider I (SCHEDULE 1-1) Provider No.		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
3. Subprovider II (SCHEDULE 1-2) Provider No.		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
4. Medi-Cal Contract Cost (CONTRACT SCH 1) Provider No.		
Reported		\$ 0
Net Change		\$ 0
Audited Cost		\$ 0
Audited Amount Due Provider (State)	\$ 0	
5. Distinct Part Nursing Facility (DPNF SCH 1) Provider No. ZZR00009F		
Reported		\$ 2,807.83
Net Change		\$ (20.57)
Audited Cost Per Day		\$ 2,787.26
Audited Amount Due Provider (State)	\$ 0	
6. Distinct Part Nursing Facility (DPNF SCH 1-1) Provider No.		
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 No.		
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)	\$ (498,380)	
9. Total Medi-Cal Cost		\$ 0

SUMMARY OF FINDINGS

Provider Name:
QUEEN OF THE VALLEY MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2009

		SETTLEMENT	COST
10. Subacute (SUBACUTE SCH 1-1) Provider No.	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 No.	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
12. Rural Health Clinic (RHC 95-210 SCH 1) Provider No.	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
13. Rural Health Clinic (RHC 95-210 SCH 1-1) Provider No.	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
14. County Medical Services Program (CMSP SCH 1) Provider No.	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
15. Transitional Care (TC SCH 1) Provider No.	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)		\$ (498,380)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
QUEEN OF THE VALLEY MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2009

Provider No.
ZZR00009F

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ <u>6,277,271</u>	\$ <u>6,761,623</u>
2. Excess Reasonable Cost Over Charges (Schedule 2)	\$ <u>0</u>	\$ <u>0</u>
3. Medi-Cal Inpatient Hospital Based Physician Services	\$ <u>0</u>	\$ <u>N/A</u>
4.	\$ <u>0</u>	\$ <u>0</u>
5. TOTAL COST-Reimbursable to Provider (Lines 1 through 4)	\$ <u>6,277,271</u>	\$ <u>6,761,623</u>
6. Interim Payments (Adj 16)	\$ <u>(4,366,492)</u>	\$ <u>(6,585,592)</u>
7. Balance Due Provider (State)	\$ <u>1,910,779</u>	\$ <u>176,031</u>
8. Credit Balance (Adj 17)	\$ <u>0</u>	\$ <u>(356)</u>
9. Total Noncontract AB 5 and AB 1183 Reductions (Adj 1)	\$ <u>0</u>	\$ <u>(674,055)</u>
10.	\$ <u>0</u>	\$ <u>0</u>
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ <u><u>1,910,779</u></u>	\$ <u><u>(498,380)</u></u>
	(To Summary of Findings)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT
AB 5 AND AB 1183
SUMMARY OF REDUCTIONSProvider Name:
QUEEN OF THE VALLEY MEDICAL CENTERFiscal Period Ended:
JUNE 30, 2009Provider No.
ZZR00009F

1.	10% Reduction for Noncontract Services from 07/01/08 - 06/30/09 (AB 5 Schedule A-1)	\$	<u>674,055</u>
2.	Reduction for Noncontract Services from 10/01/08 - 04/05/09 (AB 1183 Schedule A-2)		<u>0</u>
3.	10% Reduction for Noncontract Services from 04/06/09 - MM/DD/YY (AB 5 Schedule A-3)		<u>0</u>
4.	10% Reduction for HFPAs from 07/01/08 - MM/DD/YY (AB 5 Schedule A-4)		<u>0</u>
5.	10% Reduction for Rural Health Hospitals from 07/01/08 - 10/31/08 (AB 5 Schedule A-5)		<u>0</u>
6.	Total Noncontract AB 5 and AB 1183 Reductions	\$	<u>674,055</u> (To Schedule 1, Ln 9)

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT
NONCONTRACT HOSPITALS

AB 5

10% REDUCTION FOR SERVICES FROM JULY 1, 2008 THROUGH JUNE 30, 2009

Provider Name:
QUEEN OF THE VALLEY MEDICAL CENTERFiscal Period Ended:
JUNE 30, 2009Provider No.
ZZR00009F**Audited Medi-Cal Cost Per Day**

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$ <u>6,761,623</u>
2. Less: Medi-Cal Administrative Day Cost (Schedule 4A, Lines 28 and 31)	<u>21,076</u>
3. Total Medi-Cal Cost of Covered Services Subject to Reductions (Line 1 minus Line 2)	\$ <u><u>6,740,547</u></u>
4. Total Audited Medi-Cal Days (Schedules 4, 4A, and 4B, excludes Administrative Days)	<u>2,859</u>
5. Audited Medi-Cal Cost Per Day (Line 3 ÷ Line 4)	\$ <u><u>2,357.66</u></u>

10% Cost Reduction For Services From 07/01/08 Through 06/30/09

6. Audited Medi-Cal Days of Service from 07/1/08 - 06/30/09 (excludes Administrative Days)	<u>2,859</u>
7. Audited Medi-Cal Cost Per Day for 07/01/08 - 06/30/09 (Line 5 X Line 6)	\$ <u>6,740,547</u>
8. 10% Cost Reduction for 07/01/08 - 06/30/09 (Line 7 X 10%)	\$ <u><u>674,055</u></u> (To Schedule A, Ln 1)

COMPUTATION OF LESSER OF
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:
QUEEN OF THE VALLEY MEDICAL CENTERFiscal Period Ended:
JUNE 30, 2009Provider No.
ZZR00009F

REPORTED

AUDITED

REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3) \$ 6,277,271 \$ 6,761,623

CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj 15) \$ 6,007,783 \$ 7,013,8563. Inpatient Ancillary Service Charges (Adj 15) \$ 9,083,987 \$ 9,086,1364. Total Charges - Medi-Cal Inpatient Services \$ 15,091,770 \$ 16,099,9925. Excess of Customary Charges Over Reasonable Cost
(Line 4 minus Line 1) * \$ 8,814,499 \$ 9,338,3696. 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 NET COSTS OF COVERED SERVICESProvider Name:
QUEEN OF THE VALLEY MEDICAL CENTERFiscal Period Ended:
JUNE 30, 2009Provider No.
ZZR00009F

	REPORTED	AUDITED
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ 3,093,486	\$ 3,037,015
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ 3,183,785	\$ 3,763,129
3. Medi-Cal Inpatient Hospital Based Physician for Intern and Resident Services (Sch)	\$ 0	\$ 0
4. Routine Services - Late Billing Penalty (Adj 19)	\$ 0	\$ (38,521)
5.	\$ 0	\$ 0
6. SUBTOTAL (Sum of Lines 1 through 5)	\$ 6,277,271	\$ 6,761,623
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	\$ (See Schedule 1)	\$ 0
8. SUBTOTAL	\$ 6,277,271	\$ 6,761,623
	(To Schedule 2)	
9. Coinsurance (Adj)	\$ 0	\$ 0
10. Patient and Third Party Liability (Adj)	\$ 0	\$ 0
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ 6,277,271	\$ 6,761,623
	(To Schedule 1)	

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
QUEEN OF THE VALLEY MEDICAL CENTERFiscal Period Ended:
JUNE 30, 2009Provider No.
ZZR00009F

GENERAL SERVICE UNIT NET OF SWING-BED COSTS

REPORTED	AUDITED
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INPATIENT DAYS

1. Total Inpatient Days (include private & swing-bed) (Adj)	38,026	38,026
2. Inpatient Days (include private, exclude swing-bed)	38,026	38,026
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj)	38,026	38,026
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 12)	1,516	1,673

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)	\$ 51,008,326	\$ 50,635,022
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)	\$ 51,008,326	\$ 50,635,022

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 100,803,343	\$ 100,803,343
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 100,803,343	\$ 100,803,343
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 0.506018	\$ 0.502315
32. Average Private Room Per Diem Charge (L 29 / L 3)	\$ 0.00	\$ 0.00
33. Average Semi-Private Room Per Diem Charge (L 30 / L 4)	\$ 2,650.91	\$ 2,650.91
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)	\$ 51,008,326	\$ 50,635,022

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 1,341.41	\$ 1,331.59
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 2,033,578	\$ 2,227,750
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 1,150,207	\$ 1,535,379
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 3,183,785	\$ 3,763,129

(To Schedule 3)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
QUEEN OF THE VALLEY MEDICAL CENTERFiscal Period Ended:
JUNE 30, 2009Provider No.
ZZR00009F

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 1,259,261	\$ 1,250,692
2. Total Inpatient Days (Adj)	1,691	1,691
3. Average Per Diem Cost	\$ 744.68	\$ 739.62
4. Medi-Cal Inpatient Days (Adj 12)	636	653
5. Cost Applicable to Medi-Cal	\$ 473,616	\$ 482,972
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 11,258,983	\$ 11,174,648
7. Total Inpatient Days (Adj)	3,844	3,844
8. Average Per Diem Cost	\$ 2,928.98	\$ 2,907.04
9. Medi-Cal Inpatient Days (Adj 12)	40	89
10. Cost Applicable to Medi-Cal	\$ 117,159	\$ 258,727
I. C. NEWBORN NURSERY		
11. Total Inpatient Routine Cost (Sch 8, Line 30, Col 27)	\$ 2,791,770	\$ 2,770,231
12. Total Inpatient Days (Adj)	1,592	1,592
13. Average Per Diem Cost	\$ 1,753.62	\$ 1,740.10
14. Medi-Cal Inpatient Days (Adj 12)	309	444
15. Cost Applicable to Medi-Cal	\$ 541,869	\$ 772,604
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
ADMINISTRATIVE DAYS		
26. Per Diem Rate (Adj)	\$ 351.26	\$ 351.26
27. Medi-Cal Inpatient Days (Adj 13)	50	60
28. Cost Applicable to Medi-Cal	\$ 17,563	\$ 21,076
ADMINISTRATIVE DAYS		
29. Per Diem Rate (Adj)	\$ 0.00	\$ 0.00
30. Medi-Cal Inpatient Days (Adj)	0	0
31. Cost Applicable to Medi-Cal	\$ 0	\$ 0
32. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,28,31)	\$ 1,150,207	\$ 1,535,379

(To Schedule 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
QUEEN OF THE VALLEY MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2009

Provider No.
ZZR00009F

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 Schedule 4)

**COMPUTATION OF
DISTINCT PART NURSING FACILITY PER DIEM**

Provider Name:
QUEEN OF THE VALLEY MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2009

Provider No:
ZZR00009F

	REPORTED	AUDITED	DIFFERENCE
COMPUTATION OF DISTINCT PART (DP) NURSING FACILITY PER DIEM			
1. Distinct Part Ancillary Cost (DPNF Sch 3)	\$ 0	\$ 0	\$ 0
2. Distinct Part Routine Cost (DPNF Sch 2)	\$ 1,109,094	\$ 1,100,967	\$ (8,127)
3. Total Distinct Part Facility Cost (Lines 1 & 2)	\$ 1,109,094	\$ 1,100,967	\$ (8,127)
4. Total Distinct Part Patient Days (Adj)	395	395	0
5. Average DP Per Diem Cost (Line 3 / Line 4)	\$ 2,807.83	\$ 2,787.26	\$ (20.57)
DPNF OVERPAYMENT AND OVERBILLINGS			
6. Medi-Cal Overpayments (Adj)	\$ 0	\$ 0	\$ 0
7. Medi-Cal Credit Balances (Adj)	\$ 0	\$ 0	\$ 0
8. MEDI-CAL SETTLEMENT Due Provider (State)	\$ 0	\$ 0	\$ 0
	(To Summary of Findings)		
GENERAL INFORMATION			
9. Total Available Distinct Part Beds (C/R, W/S S-3) *	0	12	12
10. Total Licensed Capacity (All levels) (Adj)	191	191	0
11. Total Medi-Cal DP Patient Days (Adj)	0	0	0
CAPITAL RELATED COST			
12. Direct Capital Related Cost	N/A	\$ 0	N/A
13. Indirect Capital Related Cost (DPNF Sch 5)	N/A	\$ 13,387	N/A
14. Total Capital Related Cost (Lines 12 & 13)	N/A	\$ 13,387	N/A
TOTAL SALARY & BENEFITS			
15. Direct Salary & Benefits Expenses	N/A	\$ 446,764	N/A
16. Allocated Salary & Benefits (DPNF Sch 5)	N/A	\$ 317,464	N/A
17. Total Salary & Benefits Expenses (Lines 15 & 16)	N/A	\$ 764,228	N/A

SUMMARY OF DISTINCT PART FACILITY EXPENSES

Provider Name:
 QUEEN OF THE VALLEY MEDICAL CENTER

Fiscal Period Ended:
 JUNE 30, 2009

Provider No:
 ZZR00009F

COL.	COST CENTER DIRECT AND ALLOCATED EXPENSE	REPORTED *	AUDITED *	DIFFERENCE
0.00	Distinct Part	\$ 603,574	\$ 603,574	\$ 0
1.00	Old Cap Rel Costs - Building and Fixtures		0	0
2.00	Old Cap Rel Costs - Movable Equipment		0	0
3.00	New Cap Rel Costs - Building and Fixtures	4,153	4,153	(0)
4.00	New Cap Rel Costs - Movable Equipment	3,108	3,108	0
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	97,653	97,457	(196)
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	131,291	125,776	(5,515)
7.00	Maintenance and Repairs	19,453	19,325	(128)
8.00	Operation of Plant	11,363	11,288	(75)
9.00	Laundry and Linen Service	8,900	8,842	(58)
10.00	Housekeeping	14,977	14,876	(101)
11.00	Dietary	15,407	15,304	(103)
12.00	Cafeteria	11,764	11,685	(79)
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	68,973	68,503	(470)
15.00	Central Services and Supply	1,918	1,312	(606)
16.00	Pharmacy		0	0
17.00	Medical Records and Library	1,975	1,962	(13)
18.00	Social Service	114,585	113,803	(782)
19.00			0	0
19.02			0	0
19.03			0	0
21.00	Nursing School		0	0
21.01	Clinical Pastoral Education		0	0
22.00	Intern and Res Service - Salary and Fringes		0	0
23.00	Intern and Res - Other Program		0	0
24.00	Paramedical Ed Program		0	0
101.00	TOTAL DIRECT AND ALLOCATED EXPENSES	\$ 1,109,094	\$ 1,100,967	\$ (8,127)

(To DPNF Sch 1)

* From Schedule 8, Part I, line 34.

**ALLOCATION OF INDIRECT EXPENSES
DISTINCT PART NURSING FACILITY**

Provider Name:
QUEEN OF THE VALLEY MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2009

Provider No:
ZZR00009F

COL.	COST CENTER	AUDITED CAP RELATED * (COL 1)	AUDITED SAL & EMP BENEFITS * (COL 2)
1.00	Old Cap Rel Costs - Building and Fixtures	\$ 0	\$ N/A
2.00	Old Cap Rel Costs - Movable Equipment	0	N/A
3.00	New Cap Rel Costs - Building and Fixtures	4,153	N/A
4.00	New Cap Rel Costs - Movable Equipment	3,108	N/A
4.01		0	N/A
4.02		0	N/A
4.03		0	N/A
4.04		0	N/A
4.05		0	N/A
4.06		0	N/A
4.07		0	N/A
4.08		0	N/A
5.00	Employee Benefits	198	97,259
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	1,537	52,150
7.00	Maintenance and Repairs	315	4,039
8.00	Operation of Plant	30	1,853
9.00	Laundry and Linen Service	92	1,484
10.00	Housekeeping	139	9,457
11.00	Dietary	255	6,482
12.00	Cafeteria	304	6,591
13.00	Maintenance of Personnel	0	0
14.00	Nursing Administration	477	51,270
15.00	Central Services and Supply	73	940
16.00	Pharmacy	0	0
17.00	Medical Records and Library	19	1,014
18.00	Social Service	2,687	84,926
19.00		0	0
19.02		0	0
19.03		0	0
21.00	Nursing School	0	0
21.01	Clinical Pastoral Education	0	0
22.00	Intern and Res Service - Salary and Fringes	0	0
23.00	Intern and Res - Other Program	0	0
24.00	Paramedical Ed Program	0	0
101	TOTAL ALLOCATED INDIRECT EXPENSES	\$ 13,387	\$ 317,464

* These amounts include Skilled Nursing Facility expenses,
line 34.

(To DPNF SCH 1)

Provider Name:

Fiscal Period Ended:

QUEEN OF THE VALLEY MEDICAL CENTER

JUNE 30, 2009

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	ADMINIS- TRATIVE & GENERAL 6.00
ANCILLARY COST CENTERS												
37.00 Operating Room	0	1,770,188	0	0	0	0	0	0	0	0	15,019,727	2,667,142
37.01 Lithotripsy	0	0	0	0	0	0	0	0	0	0	18,320	3,253
39.00 Delivery Room and Labor Room	0	546,139	0	0	0	0	0	0	0	0	4,570,244	811,565
40.00 Anesthesiology	0	56,510	0	0	0	0	0	0	0	0	572,481	101,659
41.00 Radiology - Diagnostic	0	974,859	0	0	0	0	0	0	0	0	7,042,454	1,250,570
41.01 Magnetic Resonance Imaging	0	87,299	0	0	0	0	0	0	0	0	1,321,549	234,675
41.02 Ultrasound	0	117,645	0	0	0	0	0	0	0	0	955,928	169,750
41.03 CAT Scan	0	141,658	0	0	0	0	0	0	0	0	2,135,106	379,143
41.04 Cardiac Catheterization Laboratory	0	521,964	0	0	0	0	0	0	0	0	4,133,619	734,031
42.00 Radiology - Therapeutic	0	277,388	0	0	0	0	0	0	0	0	2,797,989	496,855
43.00 Radioisotope	0	96,718	0	0	0	0	0	0	0	0	1,157,851	205,607
44.00 Laboratory	0	1,373,709	0	0	0	0	0	0	0	0	11,790,227	2,093,660
47.00 Blood Storing and Processing	0	0	0	0	0	0	0	0	0	0	1,562,300	277,427
49.00 Respiratory Therapy	0	507,818	0	0	0	0	0	0	0	0	3,284,440	583,237
50.00 Physical Therapy	0	460,399	0	0	0	0	0	0	0	0	3,014,729	535,343
51.00 Occupational Therapy	0	127,402	0	0	0	0	0	0	0	0	790,992	140,461
52.00 Speech Pathology	0	70,461	0	0	0	0	0	0	0	0	515,313	91,507
53.00 Electrocardiology	0	249,984	0	0	0	0	0	0	0	0	1,628,657	289,210
53.01 Echocardiology	0	51,341	0	0	0	0	0	0	0	0	353,133	62,708
54.00 Electroencephalography	0	7,457	0	0	0	0	0	0	0	0	66,141	11,745
54.01 EMG	0	1,567	0	0	0	0	0	0	0	0	14,940	2,653
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0	18,730,454	3,326,078
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	6,552,125	1,163,500
57.00 Renal Dialysis	0	196,196	0	0	0	0	0	0	0	0	1,296,282	230,188
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
58.01	0	0	0	0	0	0	0	0	0	0	0	0
58.02	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
60.00 Clinic	0	0	0	0	0	0	0	0	0	0	0	0
60.01 Women's Health Center	0	189,458	0	0	0	0	0	0	0	0	1,819,327	323,069
60.02 Dietitian's Services	0	122,173	0	0	0	0	0	0	0	0	829,659	147,327
61.00 Emergency	0	1,102,337	0	0	0	0	0	0	0	0	7,607,891	1,350,978
61.01 Industrial Health	0	216,334	0	0	0	0	0	0	0	0	2,151,430	382,042
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
65.00	0	0	0	0	0	0	0	0	0	0	0	0
62.00	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 CENTERS												
96.00 Gift, Flower, Coffee Shop and Canteen	0	10,011	0	0	0	0	0	0	0	0	350,249	62,196
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
100.00 Other Non-Reimbursable	0	0	0	0	0	0	0	0	0	0	290,516	51,589
100.01 Care for the Poor	0	646	0	0	0	0	0	0	0	0	98,192	17,436
100.02 Clinic OLE	0	0	0	0	0	0	0	0	0	0	0	0
100.03 Marketing/Pub Relations	0	21,153	0	0	0	0	0	0	0	0	147,596	26,209
100.04 Community Outreach	0	315,683	0	0	0	0	0	0	0	0	2,666,988	473,593
100.05 HIV Network/Care Management	0	165,091	0	0	0	0	0	0	0	0	1,204,388	213,870
100.06 Convent	0	0	0	0	0	0	0	0	0	0	66,578	11,823
100.07 Foundation	0	0	0	0	0	0	0	0	0	0	370,493	65,791
100.08 Non-Reimbursable Meals	0	0	0	0	0	0	0	0	0	0	0	0
100.09 Wellness Center	0	0	0	0	0	0	0	0	0	0	4,582,262	813,699
100.10 Forensic Medical Clinic	0	47,495	0	0	0	0	0	0	0	0	313,141	55,606
TOTAL	0	22,419,323	0	0	0	0	0	0	0	0	224,703,262	33,884,769

Provider Name:

Fiscal Period Ended:

QUEEN OF THE VALLEY MEDICAL CENTER

JUNE 30, 2009

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	891,844	520,943	92,425	267,407	0	210,055	0	841,942	50,398	4,263	846,711	0
37.01 Lithotripsy	0	0	0	0	0	0	0	0	0	0	3,276	0
39.00 Delivery Room and Labor Room	147,391	86,094	36,008	69,249	20,029	54,408	0	307,668	10,715	0	43,809	0
40.00 Anesthesiology	4,855	2,836	0	9,537	0	7,483	0	0	11,097	3,474	108,175	0
41.00 Radiology - Diagnostic	318,534	186,062	35,141	178,721	0	140,374	0	226,317	9,339	8,025	233,992	0
41.01 Magnetic Resonance Imaging	110,930	64,796	9,243	14,099	0	11,072	0	11,008	920	14	135,292	0
41.02 Ultrasound	36,913	21,562	0	15,602	0	12,237	0	189	521	0	70,889	0
41.03 CAT Scan	101,172	59,097	12,131	25,243	0	19,843	0	14,534	7,588	145	276,359	0
41.04 Cardiac Catheterization Laboratory	97,341	56,858	10,590	46,183	0	36,251	0	159,861	41,631	688	244,314	0
42.00 Radiology - Therapeutic	213,602	124,769	13,093	38,823	0	30,516	0	41,058	104	0	186,161	0
43.00 Radioisotope	40,436	23,619	12,708	12,181	0	9,600	0	667	342	49,678	64,119	0
44.00 Laboratory	355,138	207,443	16,079	273,368	0	214,748	0	193,364	17,986	0	597,603	0
47.00 Blood Storing and Processing	0	0	0	0	0	0	0	0	0	0	15,282	0
49.00 Respiratory Therapy	55,810	32,600	2,888	86,458	0	67,933	0	3,552	2,987	0	154,290	0
50.00 Physical Therapy	355,376	207,582	4,814	93,714	0	73,607	0	114,376	652	36	52,459	0
51.00 Occupational Therapy	29,535	17,252	0	24,206	0	19,046	0	1,452	0	0	14,772	0
52.00 Speech Pathology	71,613	41,831	0	12,647	0	9,937	0	1,073	277	111	11,987	0
53.00 Electrocardiology	32,701	19,101	0	30,685	0	24,076	0	57,594	708	0	46,773	0
53.01 Echocardiology	0	0	0	3,991	0	3,128	0	180	57	0	36,769	0
54.00 Electroencephalography	619	361	0	1,607	0	1,257	0	0	0	0	1,228	0
54.01 EMG	2,904	1,696	0	363	0	276	0	0	23	0	233	0
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	1,460,666	0	523,505	0
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	5,244,725	392,314	0
57.00 Renal Dialysis	24,775	14,472	0	21,355	0	16,776	0	88,076	5,620	0	18,547	0
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
58.01	0	0	0	0	0	0	0	0	0	0	0	0
58.02	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
60.00 Clinic	0	0	0	0	0	0	0	0	0	0	0	0
60.01 Women's Health Center	181,044	105,751	5,777	50,019	0	39,318	0	112,113	177	3,173	24,366	0
60.02 Dietitian's Services	63,712	37,215	0	24,154	0	18,984	0	0	8	0	1,628	0
61.00 Emergency	299,756	175,093	83,665	172,241	0	135,283	0	755,497	26,629	2,439	384,533	0
61.01 Industrial Health	129,256	75,501	4,814	53,129	0	41,741	0	76,004	386	8,983	14,822	0
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
65.00	0	0	0	0	0	0	0	0	0	0	0	0
62.00	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 CENTERS												
96.00 Gift, Flower, Coffee Shop and Canteen	14,661	8,564	0	3,680	0	2,883	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
100.00 Other Non-Reimbursable	301,541	176,136	0	0	0	0	0	0	0	0	0	0
100.01 Care for the Poor	0	0	0	570	0	460	0	0	0	1,315	0	0
100.02 Clinic OLE	0	0	0	0	0	0	0	0	0	0	0	0
100.03 Marketing/Pub Relations	0	0	0	3,836	0	3,006	0	99	0	0	0	0
100.04 Community Outreach	132,588	77,447	0	62,200	0	48,857	0	47,036	196	0	0	0
100.05 HIV Network/Care Management	0	0	0	33,588	0	26,406	0	27,192	15	0	0	0
100.06 Convent	66,639	38,925	0	0	0	0	0	0	0	0	0	0
100.07 Foundation	11,638	6,798	0	26,746	0	21,009	0	243	0	0	0	0
100.08 Non-Reimbursable Meals	0	0	0	0	333,071	0	0	0	0	0	0	0
100.09 Wellness Center	795,717	464,794	0	0	0	0	0	0	0	0	0	0
100.10 Forensic Medical Clinic	56,738	33,142	0	8,293	0	6,533	0	32,385	101	303	0	0
TOTAL	7,535,942	4,396,744	962,770	3,241,279	4,083,481	2,442,458	0	7,764,800	1,738,390	5,329,311	5,296,017	961,296

Provider Name:
 QUEEN OF THE VALLEY MEDICAL CENTER

Fiscal Period Ended:
 JUNE 30, 2009

TRIAL BALANCE EXPENSES	ALLOC COST 19.00	ALLOC COST 19.02	ALLOC COST 19.03	NON-PHYSICIAN ANESTH 21.00	NURSING SCHOOL 21.01	INT & RES SALARY & FRINGES 22.00	INT & RES PROGRAM 23.00	PARAMED EDUCAT 24.00	SUBTOTAL 25.00	POST	TOTAL COST 27.00
										STEP-DOWN ADJUSTMENT 26.00	
ANCILLARY COST CENTERS											
37.00 Operating Room	0	0	0	0	0	0	0	0	21,412,856		21,412,856
37.01 Lithotripsy	0	0	0	0	0	0	0	0	24,849		24,849
39.00 Delivery Room and Labor Room	0	0	0	0	0	0	0	0	6,157,179		6,157,179
40.00 Anesthesiology	0	0	0	0	0	0	0	0	821,598		821,598
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	9,629,531		9,629,531
41.01 Magnetic Resonance Imaging	0	0	0	0	0	0	0	0	1,913,598		1,913,598
41.02 Ultrasound	0	0	0	0	0	0	0	0	1,283,590		1,283,590
41.03 CAT Scan	0	0	0	0	0	0	0	0	3,030,361		3,030,361
41.04 Cardiac Catheterization Laboratory	0	0	0	0	0	0	0	0	5,561,368		5,561,368
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	3,942,971		3,942,971
43.00 Radioisotope	0	0	0	0	0	0	0	0	1,576,807		1,576,807
44.00 Laboratory	0	0	0	0	0	0	0	0	15,759,617		15,759,617
47.00 Blood Storing and Processing	0	0	0	0	0	0	0	0	1,855,009		1,855,009
49.00 Respiratory Therapy	0	0	0	0	0	0	0	0	4,274,195		4,274,195
50.00 Physical Therapy	0	0	0	0	0	0	0	0	4,452,688		4,452,688
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	1,037,717		1,037,717
52.00 Speech Pathology	0	0	0	0	0	0	0	0	756,296		756,296
53.00 Electrocardiology	0	0	0	0	0	0	0	0	2,129,505		2,129,505
53.01 Echocardiology	0	0	0	0	0	0	0	0	459,967		459,967
54.00 Electroencephalography	0	0	0	0	0	0	0	0	82,959		82,959
54.01 EMG	0	0	0	0	0	0	0	0	23,087		23,087
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	24,040,703		24,040,703
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	13,352,663		13,352,663
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	1,716,092		1,716,092
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0		0
58.01	0	0	0	0	0	0	0	0	0		0
58.02	0	0	0	0	0	0	0	0	0		0
59.00	0	0	0	0	0	0	0	0	0		0
60.00 Clinic	0	0	0	0	0	0	0	0	0		0
60.01 Women's Health Center	0	0	0	0	0	0	0	0	2,664,134		2,664,134
60.02 Dietitian's Services	0	0	0	0	0	0	0	0	1,122,688		1,122,688
61.00 Emergency	0	0	0	0	0	0	0	0	10,994,006		10,994,006
61.01 Industrial Health	0	0	0	0	0	0	0	0	2,938,108		2,938,108
62.00 Observation Beds	0	0	0	0	0	0	0	0	0		0
65.00	0	0	0	0	0	0	0	0	0		0
62.00	0	0	0	0	0	0	0	0	0		0
85.00	0	0	0	0	0	0	0	0	0		0
86.00	0	0	0	0	0	0	0	0	0		0
NONREIMBURSABLE COST CENTERS											
96.00 Gift, Flower, Coffee Shop and Canteen	0	0	0	0	0	0	0	0	442,231		442,231
97.00 Research	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
100.00 Other Non-Reimbursable	0	0	0	0	0	0	0	0	819,782		819,782
100.01 Care for the Poor	0	0	0	0	0	0	0	0	117,974		117,974
100.02 Clinic OLE	0	0	0	0	0	0	0	0	0		0
100.03 Marketing/Pub Relations	0	0	0	0	0	0	0	0	180,746		180,746
100.04 Community Outreach	0	0	0	0	0	0	0	0	3,508,904		3,508,904
100.05 HIV Network/Care Management	0	0	0	0	0	0	0	0	1,505,459		1,505,459
100.06 Convent	0	0	0	0	0	0	0	0	183,964		183,964
100.07 Foundation	0	0	0	0	0	0	0	0	502,717		502,717
100.08 Non-Reimbursable Meals	0	0	0	0	0	0	0	0	333,071		333,071
100.09 Wellness Center	0	0	0	0	0	0	0	0	6,656,472		6,656,472
100.10 Forensic Medical Clinic	0	0	0	0	0	0	0	0	506,242		506,242
TOTAL	0	0	0	0	0	0	0	0	224,703,263	0	224,703,263

Provider Name:
 QUEEN OF THE VALLEY MEDICAL CENTER

Fiscal Period Ended:
 JUNE 30, 2009

	EMP BENE (GROSS SALARIES)	STAT	STAT	STAT	STAT	STAT	STAT	STAT	STAT	STAT	ADM & GEN (ACCUM COST)	MAINT & REPAIRS (SQ FT)
	5.00	6.01	6.02	6.03	6.04	6.05	6.06	6.07	6.08			7.00
GENERAL SERVICE COST CENTERS												
1.00	Old Cap Rel Costs - Building and Fixtures											
2.00	Old Cap Rel Costs - Movable Equipment											
3.00	New Cap Rel Costs - Building and 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	11,537,778										
7.00	Maintenance and Repairs	906,448								6,399,538		
8.00	Operation of Plant	365,938								3,726,246		370
9.00	Laundry and Linen Service	79,743								789,284		884
10.00	Housekeeping	1,513,614								2,652,988		2,526
11.00	Dietary	1,136,578								3,173,346		6,381
12.00	Cafeteria	330,804								97,369		2,819
13.00	Maintenance of Personnel									0		
14.00	Nursing Administration	4,243,734								6,256,517		3,659
15.00	Central Services and Supply	829,841								1,044,149		9,832
16.00	Pharmacy	2,638,938								4,279,313		3,187
17.00	Medical Records and Library	1,875,320								4,208,465		3,926
18.00	Social Service	513,498								713,561		2,163
19.00										0		
19.02										0		
19.03										0		
21.00	Nursing School									0		
21.01	Clinical Pastoral Education									0		
22.00	Intern and Res Service - Salary and Fringes									0		
23.00	Intern and Res - Other Program									0		
24.00	Paramedical Ed Program									0		
INPATIENT ROUTINE COST CENTERS												
25.00	Adults and Pediatrics (Gen Routine)	23,698,752								34,087,089		56,510
26.00	Intensive Care Unit	5,575,807								7,955,411		11,346
27.00	Coronary Care Unit									0		
28.00	Neonatal Intensive Care Unit									0		
30.00	I.C. Newborn Nursery	1,433,705								2,036,855		1,891
31.00	Subprovider									0		
31.01	Subprovider 2 Psych									0		
32.00										0		
33.00	Nursery	598,369								866,364		2,568
34.00	Medicare Certified Nursing Facility	446,764								708,292		812
35.00	Distinct Part Nursing Facility									0		
36.00	Adult Subacute Care Unit									0		
36.01	Subacute Care Unit II									0		
36.02	Transitional Care Unit									0		

Provider Name:
 QUEEN OF THE VALLEY MEDICAL CENTER

Fiscal Period Ended:
 JUNE 30, 2009

	EMP BENE (GROSS SALARIES)	STAT	STAT	STAT	STAT	STAT	STAT	STAT	STAT	STAT	ADM & GEN (ACCUM COST)	MAINT & REPAIRS (SQ FT)
	5.00	6.01	6.02	6.03	6.04	6.05	6.06	6.07	6.08			7.00
ANCILLARY COST CENTERS												
37.00	Operating Room	8,114,937									15,019,727	37,473
37.01	Lithotripsy										18,320	
39.00	Delivery Room and Labor Room	2,503,623									4,570,244	6,193
40.00	Anesthesiology	259,053									572,481	204
41.00	Radiology - Diagnostic	4,468,968									7,042,454	13,384
41.01	Magnetic Resonance Imaging	400,198									1,321,549	4,661
41.02	Ultrasound	539,310									955,928	1,551
41.03	CAT Scan	649,394									2,135,106	4,251
41.04	Cardiac Catheterization Laboratory	2,392,801									4,133,619	4,090
42.00	Radiology - Therapeutic	1,271,606									2,797,989	8,975
43.00	Radioisotope	443,376									1,157,851	1,699
44.00	Laboratory	6,297,385									11,790,227	14,922
47.00	Blood Storing and Processing										1,562,300	
49.00	Respiratory Therapy	2,327,949									3,284,440	2,345
50.00	Physical Therapy	2,110,570									3,014,729	14,932
51.00	Occupational Therapy	584,041									790,992	1,241
52.00	Speech Pathology	323,008									515,313	3,009
53.00	Electrocardiology	1,145,982									1,628,657	1,374
53.01	Echocardiology	235,360									353,133	
54.00	Electroencephalography	34,184									66,141	26
54.01	EMG	7,183									14,940	122
55.00	Medical Supplies Charged to Patients										18,730,454	
56.00	Drugs Charged to Patients										6,552,125	
57.00	Renal Dialysis	899,406									1,296,282	1,041
58.00	ASC (Non-Distinct Part)										0	
58.01											0	
58.02											0	
59.00											0	
60.00	Clinic										0	
60.01	Women's Health Center	868,518									1,819,327	7,607
60.02	Dietitian's Services	560,069									829,659	2,677
61.00	Emergency	5,053,357									7,607,891	12,595
61.01	Industrial Health	991,724									2,151,430	5,431
62.00	Observation Beds										0	
65.00											0	
62.00											0	
85.00											0	
86.00											0	
NONREIMBURSABLE COST CENTERS												
96.00	Gift, Flower, Coffee Shop and Canteen	45,894									350,249	616
97.00	Research										0	
98.00	Physicians' Private Office										0	
100.00	Other Non-Reimbursable										290,516	12,670
100.01	Care for the Poor	2,960									98,192	
100.02	Clinic OLE										0	
100.03	Marketing/Pub Relations	96,970									147,596	
100.04	Community Outreach	1,447,161									2,666,988	5,571
100.05	HIV Network/Care Management	756,812									1,204,388	
100.06	Convent										66,578	2,800
100.07	Foundation										370,493	489
100.08	Non-Reimbursable Meals										0	
100.09	Wellness Center										4,582,262	33,434
100.10	Forensic Medical Clinic	217,727									313,141	2,384
TOTAL	102,775,157	0	0	0	0	0	0	0	0	0	190,818,493	316,641
COST TO BE ALLOCATED	22,419,323	0	0	0	0	0	0	0	0	0	33,884,769	7,535,942
UNIT COST MULTIPLIER - SCH 8	0.218140	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.177576	23.799641

Provider Name:

QUEEN OF THE VALLEY MEDICAL CENTER

Fiscal Period Ended:

JUNE 30, 2009

	OPER PLANT (SQ FT)	LAUNDRY & LINEN (LB LNDRY)	HOUSE-KEEPING (HR SERV)	DIETARY (MEALS SERVED)	CAFETERIA (PROD FTE'S)	MAINT OF PERSONNEL (# HOUSED)	NURSING ADMIN (NURSE HR)	CENT SERV & SUPPLY (CST REQ)	PHARMACY (COSTS REQUIS)	MED REC (GROSS CHARGES)	SOC SERV (TIME SPENT)	STAT
	8.00	9.00	10.00	11.00	12.00	13.00	14.00	15.00 (Adj 11)	16.00	17.00	18.00	19.00
GENERAL SERVICE COST CENTERS												
1.00	Old Cap Rel Costs - Building and Fixtures											
2.00	Old Cap Rel Costs - Movable Equipment											
3.00	New Cap Rel Costs - Building and 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	884											
11.00	2,526	26,326										
12.00	6,381	4,850	1,968									
13.00	2,819		580	174,845								
14.00	Maintenance of Personnel											
15.00	Nursing Administration											
16.00	3,659		2,802		3,720							
17.00	9,832		1,238		1,643		2,616					
18.00	3,187		1,748		2,321		80	93,204				
19.00	3,926		2,073		2,751			4,921				
20.00	2,163		426		566			450				
21.00	Nursing School											
21.01	Clinical Pastoral Education											
22.00	Intern and Res Service - Salary and Fringes											
23.00	Intern and Res - Other Program											
24.00	Paramedical Ed Program											
INPATIENT ROUTINE COST CENTERS												
25.00	56,510	623,184	15,241	113,842	20,235		396,681	723,661	33	102,737,083	17,901	
26.00	11,346	75,745	2,996	7,720	3,978		80,309	211,360		28,469,378	888	
27.00	Coronary Care Unit											
28.00	Neonatal Intensive Care Unit											
30.00	1,891		730		969		19,309	69,170	2,382	6,089,380	380	
31.00	Subprovider											
31.01	Subprovider 2 Psych											
32.00												
33.00	2,568	6,928	343		455		9,308	114		1,984,583	22	
34.00	812	10,604	287	1,221	381		7,598	16,451		345,921	2,577	
35.00	Distinct Part Nursing Facility											
36.00	Adult Subacute Care Unit											
36.01	Subacute Care Unit II											
36.02	Transitional Care Unit											

Provider Name:

QUEEN OF THE VALLEY MEDICAL CENTER

Fiscal Period Ended:

JUNE 30, 2009

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	21.00	21.01	22.00	23.00	24.00

GENERAL SERVICE COST CENTERS

- 1.00 Old Cap Rel Costs - Building and Fixtures
- 2.00 Old Cap Rel Costs - Movable Equipment
- 3.00 New Cap Rel Costs - Building and 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 and Supply
- 16.00 Pharmacy
- 17.00 Medical Records and Library
- 18.00 Social Service

- 19.00
- 19.02
- 19.03
- 21.00 Nursing School
- 21.01 Clinical Pastoral Education
- 22.00 Intern and Res Service - Salary and Fringes
- 23.00 Intern and Res - Other Program
- 24.00 Paramedical Ed Program

INPATIENT ROUTINE COST CENTERS

- 25.00 Adults and Pediatrics (Gen Routine)
- 26.00 Intensive Care Unit
- 27.00 Coronary Care Unit
- 28.00 Neonatal Intensive Care Unit
- 30.00 I.C. Newborn Nursery
- 31.00 Subprovider
- 31.01 Subprovider 2 Psych
- 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:
QUEEN OF THE VALLEY MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2009

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	GENERAL SERVICE COST CENTERS			
1.00	Old Cap Rel Costs - Building and Fixtures	\$	\$ 0	\$ 0
2.00	Old Cap Rel Costs - Movable Equipment		0	0
3.00	New Cap Rel Costs - Building and Fixtures	1,876,511	0	1,876,511
4.00	New Cap Rel Costs - Movable Equipment	1,404,592	0	1,404,592
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	22,418,772	(45,053)	22,373,719
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	31,605,940	(646,916)	30,959,024
7.00	Maintenance and Repairs	6,093,313	0	6,093,313
8.00	Operation of Plant	3,643,112	0	3,643,112
9.00	Laundry and Linen Service	763,984	0	763,984
10.00	Housekeeping	2,300,221	0	2,300,221
11.00	Dietary	2,868,355	0	2,868,355
12.00	Cafeteria		0	0
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	5,298,072	0	5,298,072
15.00	Central Services and Supply	1,414,225	(639,015)	775,210
16.00	Pharmacy	3,675,158	0	3,675,158
17.00	Medical Records and Library	3,764,277	0	3,764,277
18.00	Social Service	582,205	0	582,205
19.00			0	0
19.02			0	0
19.03			0	0
21.00	Nursing School		0	0
21.01	Clinical Pastoral Education		0	0
22.00	Intern and Res Service - Salary and Fringes		0	0
23.00	Intern and Res - Other Program		0	0
24.00	Paramedical Ed Program		0	0
	INPATIENT ROUTINE COST CENTERS			
25.00	Adults and Pediatrics (Gen Routine)	28,412,143	0	28,412,143
26.00	Intensive Care Unit	6,637,651	0	6,637,651
27.00	Coronary Care Unit		0	0
28.00	Neonatal Intensive Care Unit		0	0
30.00	I.C. Newborn Nursery	1,707,198	0	1,707,198
31.00	Subprovider		0	0
31.01	Subprovider 2 Psych		0	0
32.00			0	0
33.00	Nursery	712,873	0	712,873
34.00	Medicare Certified Nursing Facility	603,574	0	603,574
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:
QUEEN OF THE VALLEY MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2009

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
37.00	Operating Room	\$ 12,914,455	\$ 0	\$ 12,914,455
37.01	Lithotripsy	18,320	0	18,320
39.00	Delivery Room and Labor Room	3,968,727	0	3,968,727
40.00	Anesthesiology	514,147	0	514,147
41.00	Radiology - Diagnostic	5,947,916	0	5,947,916
41.01	Magnetic Resonance Imaging	1,192,571	0	1,192,571
41.02	Ultrasound	824,414	0	824,414
41.03	CAT Scan	1,955,435	0	1,955,435
41.04	Cardiac Catheterization Laboratory	3,575,082	0	3,575,082
42.00	Radiology - Therapeutic	2,440,347	0	2,440,347
43.00	Radioisotope	1,045,941	0	1,045,941
44.00	Laboratory	10,283,086	0	10,283,086
47.00	Blood Storing and Processing	1,562,300	0	1,562,300
49.00	Respiratory Therapy	2,755,653	0	2,755,653
50.00	Physical Therapy	2,420,808	0	2,420,808
51.00	Occupational Therapy	652,493	0	652,493
52.00	Speech Pathology	417,946	0	417,946
53.00	Electrocardiology	1,366,387	0	1,366,387
53.01	Echocardiology	301,792	0	301,792
54.00	Electroencephalography	58,452	0	58,452
54.01	EMG	12,282	0	12,282
55.00	Medical Supplies Charged to Patients	18,091,439	639,015	18,730,454
56.00	Drugs Charged to Patients	6,552,125	0	6,552,125
57.00	Renal Dialysis	1,090,777	0	1,090,777
58.00	ASC (Non-Distinct Part)		0	0
58.01			0	0
58.02			0	0
59.00			0	0
60.00	Clinic		0	0
60.01	Women's Health Center	1,561,847	0	1,561,847
60.02	Dietitian's Services	683,548	0	683,548
61.00	Emergency	6,392,930	0	6,392,930
61.01	Industrial Health	1,886,532	0	1,886,532
62.00	Observation Beds		0	0
65.00			0	0
62.00			0	0
85.00			0	0
86.00			0	0
	SUBTOTAL	\$ 216,269,928	\$ (691,969)	\$ 215,577,959
	NONREIMBURSABLE COST CENTERS			
96.00	Gift, Flower, Coffee Shop and Canteen	334,729	0	334,729
97.00	Research		0	0
98.00	Physicians' Private Office		0	0
100.00	Other Non-Reimbursable	107,251	183,265	290,516
100.01	Care for the Poor	97,546	0	97,546
100.02	Clinic OLE		0	0
100.03	Marketing/Pub Relations	106,135	20,308	126,443
100.04	Community Outreach	2,301,489	0	2,301,489
100.05	HIV Network/Care Management	1,039,297	0	1,039,297
100.06	Convent	41,540	0	41,540
100.07	Foundation	366,120	0	366,120
100.08	Non-Reimbursable Meals		0	0
100.09	Wellness Center		4,283,295	4,283,295
100.10	Forensic Medical Clinic	244,328	0	244,328
100.99	SUBTOTAL	\$ 4,638,435	\$ 4,486,868	\$ 9,125,303
101	TOTAL	\$ 220,908,363	\$ 3,794,899	\$ 224,703,262

(To Schedule 8)

Provider Name:

Fiscal Period Ended:

QUEEN OF THE VALLEY MEDICAL CENTER

JUNE 30, 2009

	TOTAL ADJ (Page 1 & 2)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9	AUDIT ADJ 10	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
ANCILLARY COST CENTERS													
37.00 Operating Room	0												
37.01 Lithotripsy	0												
39.00 Delivery Room and Labor Room	0												
40.00 Anesthesiology	0												
41.00 Radiology - Diagnostic	0												
41.01 Magnetic Resonance Imaging	0												
41.02 Ultrasound	0												
41.03 CAT Scan	0												
41.04 Cardiac Catheterization Laboratory	0												
42.00 Radiology - Therapeutic	0												
43.00 Radioisotope	0												
44.00 Laboratory	0												
47.00 Blood Storing and Processing	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												
53.01 Echocardiology	0												
54.00 Electroencephalography	0												
54.01 EMG	0												
55.00 Medical Supplies Charged to Patients	639,015	639,015											
56.00 Drugs Charged to Patients	0												
57.00 Renal Dialysis	0												
58.00 ASC (Non-Distinct Part)	0												
58.01	0												
58.02	0												
59.00	0												
60.00 Clinic	0												
60.01 Women's Health Center	0												
60.02 Dietitian's Services	0												
61.00 Emergency	0												
61.01 Industrial Health	0												
62.00 Observation Beds	0												
65.00	0												
62.00	0												
85.00	0												
86.00	0												
NONREIMBURSABLE COST CENTERS													
96.00 Gift, Flower, Coffee Shop and Canteen	0												
97.00 Research	0												
98.00 Physicians' Private Office	0												
100.00 Other Non-Reimbursable	183,265							183,265					
100.01 Care for the Poor	0												
100.02 Clinic OLE	0												
100.03 Marketing/Pub Relations	20,308		20,308										
100.04 Community Outreach	0												
100.05 HIV Network/Care Management	0												
100.06 Convent	0												
100.07 Foundation	0												
100.08 Non-Reimbursable Meals	0												
100.09 Wellness Center	4,283,295								15,810	4,267,485			
100.10 Forensic Medical Clinic	0												
101.00 TOTAL	\$3,794,899	0	0	(24,745)	(486,080)	(136,066)	(24,770)	183,265	15,810	4,267,485	0	0	0

(To Sch 10)

Provider Name							Fiscal Period			Provider Number		Adjustments
QUEEN OF THE VALLEY MEDICAL CENTER							JULY 1, 2008 THROUGH JUNE 30, 2009			ZZR00009F		19
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report												
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.						
1							<p>The services provided to Medi-Cal inpatients in Noncontract acute hospitals are subject to various reimbursement limitations identified in AB 5 and/or AB 1183. These limitations are addressed on Noncontract Schedule A and are incorporated on Noncontract Schedule 1, Line 9. W&I Code, Section 14105.19 and 14166.245</p>					

Provider Name							Fiscal Period		Provider Number		Adjustments
QUEEN OF THE VALLEY MEDICAL CENTER							JULY 1, 2008 THROUGH JUNE 30, 2009		ZZR00009F		19
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	10	A			15.00	7	Central Services and Supply	\$1,414,225	(\$639,015)	\$775,210	
	10	A			55.00	7	Medical Supplies Charged to Patients	18,091,439	639,015	18,730,454	
							To adjust the provider's reclassification of Central Services and Supplies to Medical Supplies Charged to Patients to agree with the provider's general ledger and to group the expenses consistent with the provider's revenues account grouping. CMS Pub. 15-1, Sections 2300, 2304, and 2306				
3	10	A			5.00	7	Employee Benefits	\$22,418,772	(\$20,308)	\$22,398,464 *	
	10	A			100.03	7	Marketing/Public Relations	106,135	20,308	126,443	
							To adjust the provider's reclassification of Marketing expenses to provider's records. CMS Pub. 15-1, Section 2300 and 2304				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider Number		Adjustments
QUEEN OF THE VALLEY MEDICAL CENTER							JULY 1, 2008 THROUGH JUNE 30, 2009		ZZR00009F		19
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>											
4	10	A			5.00	7	Employee Benefits To eliminate non-allowable mission integration expenses also known as sponsorship expenses. CMS Pub. 15-1, Sections 2104.5, 2300, and 2304	*	\$22,398,464	(\$24,745)	\$22,373,719
	10	A			6.00	7	Administrative and General		\$31,605,940		
5							To eliminate bad debt expense that is not recognized under the Medi-Cal program and to agree with the audited financial statements. CMS Pub. 15-1, Sections 300, 2300, and 2304			(\$486,080)	
6							To revise the provider's adjustment of sisters salaries to agree with the provider's records. CMS Pub. 15-1, Sections 2300 and 2304			(\$136,066)	
7							To revise the provider's adjustment of non-allowable political and lobbying contributions. CMS Pub. 15-1, Sections 2139, 2300, and 2304			<u>(\$24,770)</u> (\$646,916)	\$30,959,024
8	10	A			100.00	7	Other Nonreimbursable To reverse the provider's abatement of revenues against a non-reimbursable cost center. CMS Pub. 15-1, Sections 2300, 2304, and 2328 CMS Pub. 15-2, Section 3613		\$107,251	\$183,265	\$290,516

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider Number		Adjustments
QUEEN OF THE VALLEY MEDICAL CENTER							JULY 1, 2008 THROUGH JUNE 30, 2009			ZZR00009F		19
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report												
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.						
<u>ADJUSTMENTS TO REPORTED COSTS</u>												
	10	A			100.09	7	Wellness Center		\$0			
9							To reverse the provider's adjustment pertaining to the Medical Director Fees pertaining to the Wellness Center and to agree with the provider's records. CMS Pub. 15-1, Sections 2300 and 2304			\$15,810		
10							To establish the Wellness Center as a non-reimbursable cost Center and to agree with the provider's records. CMS Pub. 15-1, Sections 2102.3, 2300, 2304, and 2328			<u>\$4,267,485</u>	\$4,283,295	
										\$4,283,295	\$4,283,295	

Provider Name							Fiscal Period			Provider Number		Adjustments
QUEEN OF THE VALLEY MEDICAL CENTER							JULY 1, 2008 THROUGH JUNE 30, 2009			ZZR00009F		19
Report References												
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
		Work Sheet	Part	Title	Line	Col.						
<u>ADJUSTMENT TO REPORTED STATISTICS</u>												
11	9	B-1			55.00	15	Medical Supplies Charged to Patients	18,024,038	295,234	18,319,272		
	9	B-1			15.00	15	Total - Costed Requisitions	21,507,175	295,234	21,802,409		
							To adjust reported Central Services and Supply statistics in conjunction with audit adjustment number 2 and to agree with the provider's records. CMS Pub. 15-1, Sections 2300, 2304, and 2306					

Provider Name							Fiscal Period		Provider Number		Adjustments
QUEEN OF THE VALLEY MEDICAL CENTER							JULY 1, 2008 THROUGH JUNE 30, 2009		ZZR00009F		19
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											
12	4	D-1	I	XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics	1,516	157	1,673	
	4A	D-1	II	XIX	43.00	4	Medi-Cal Days - Intensive Care Unit	40	49	89	
	4A	D-1	II	XIX	42.00	4	Medi-Cal Days - Nursery	636	17	653	
	4A	D-1	II	XIX	47.00	4	Medi-Cal Days - I.C. Newborn Nursery	309	135	444	
13	4A	Medical Supplemental Cost Report, Sch. 7					Medi-Cal Administrative Days	50	10	60	
14	6	D-4		XIX	37.00	2	Medi-Cal Ancillary Charges - Operating Room	\$1,174,880	(\$81,994)	\$1,092,886	
	6	D-4		XIX	39.00	2	Medi-Cal Ancillary Charges - Delivery and Labor Room	2,322,587	(86,336)	2,236,251	
	6	D-4		XIX	40.00	2	Medi-Cal Ancillary Charges - Anesthesiology	239,085	(7,818)	231,267	
	6	D-4		XIX	41.00	2	Medi-Cal Ancillary Charges - Radiology - Diagnostic	174,006	10,314	184,320	
	6	D-4		XIX	41.01	2	Medi-Cal Ancillary Charges - Magnetic Resonance Imaging	50,629	(50,629)	0	
	6	D-4		XIX	41.02	2	Medi-Cal Ancillary Charges - Ultrasound	140,366	7,256	147,622	
	6	D-4		XIX	41.03	2	Medi-Cal Ancillary Charges - CAT Scan	250,159	(29,629)	220,530	
	6	D-4		XIX	41.04	2	Medi-Cal Ancillary Charges - Cardiac Catheterization Laboratory	130,195	11,330	141,525	
	6	D-4		XIX	42.00	2	Medi-Cal Ancillary Charges - Radiology -Therapeutic	5,772	(4,231)	1,541	
	6	D-4		XIX	43.00	2	Medi-Cal Ancillary Charges - Radioisotope	33,409	20,032	53,441	
	6	D-4		XIX	44.00	2	Medi-Cal Ancillary Charges - Laboratory	1,434,309	9,973	1,444,282	
	6	D-4		XIX	47.00	2	Medi-Cal Ancillary Charges - Blood Storing, Processing	44,444	2,070	46,514	
	6	D-4		XIX	49.00	2	Medi-Cal Ancillary Charges - Respiratory Therapy	220,346	167,020	387,366	
	6	D-4		XIX	50.00	2	Medi-Cal Ancillary Charges - Physical Therapy	67,581	22,714	90,295	
	6	D-4		XIX	51.00	2	Medi-Cal Ancillary Charges - Occupational Therapy	45,419	16,111	61,530	
	6	D-4		XIX	52.00	2	Medi-Cal Ancillary Charges - Speech Pathology	66,299	3,085	69,384	
	6	D-4		XIX	53.00	2	Medi-Cal Ancillary Charges - Electrocardiology	45,237	(531)	44,706	
	6	D-4		XIX	54.00	2	Medi-Cal Ancillary Charges - Electroencephalography	1,449	(1,449)	0	
	6	D-4		XIX	55.00	2	Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients	896,923	(30,800)	866,123	
	6	D-4		XIX	56.00	2	Medi-Cal Ancillary Charges - Drugs Charged to Patients	1,252,807	16,603	1,269,410	
	6	D-4		XIX	57.00	2	Medi-Cal Ancillary Charges - Renal Dialysis	66,749	4,377	71,126	
	6	D-4		XIX	61.00	2	Medi-Cal Ancillary Charges - Emergency	421,336	4,681	426,017	
	6	D-4		XIX	101.00	2	Medi-Cal Ancillary Charges - Total	9,083,987	2,149	9,086,136	

-Continued on next page-

Provider Name							Fiscal Period			Provider Number		Adjustments
QUEEN OF THE VALLEY MEDICAL CENTER							JULY 1, 2008 THROUGH JUNE 30, 2009			ZZR00009F		19
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report												
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.						
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA												
-Continued from previous page-												
15	2	E-3	III	XIX	10.00	1	Medi-Cal Routine Service Charges - Total	\$6,007,783	\$1,006,073	\$7,013,856		
	2	E-3	III	XIX	11.00	1	Medi-Cal Ancillary Service Charges - Total	9,083,987	2,149	9,086,136		
16	1	E-3	III	XIX	57.00	1	Medi-Cal Interim Payments	\$4,366,492	\$2,219,100	\$6,585,592		
<p style="text-align: center;">To adjust Medi-Cal Settlement Data to agree with the following EDS Paid Claims Summary: Report Date: July 8, 2010 Payment Period: July 1, 2008 through July 6, 2010 Service Period: July 1, 2008 through June 30, 2009 CMS Pub. 15-1, Sections 2304, 2404, and 2408 CCR, Title 22, Section 51541</p>												

Provider Name							Fiscal Period			Provider Number		Adjustments
QUEEN OF THE VALLEY MEDICAL CENTER							JULY 1, 2008 THROUGH JUNE 30, 2009			ZZR00009F		19
Report References												
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
		Work Sheet	Part	Title	Line	Col.						
<u>ADJUSTMENTS TO OTHER MATTERS</u>												
17	1	Not Reported					Medi-Cal Overpayments To recover outstanding Medi-Cal credit balances. CCR, Title 22, Sections 50761 and 51458.1	\$0	\$356	\$356		
18	N/A	S-3	I	XIX	12.00	14	Medi-Cal Discharges To adjust Medi-Cal discharges to agree with the audited settlement data. CCR, Title 22, Sections 51536 (b) (6) and 51545 (a) (53)	501	115	616		
19	3	Not Reported					Routine Services - Late Billing Penalty To include late billing penalties applicable to routine services. W & I Code, Section 14115 CCR, Title 22, Section 51458.1 CMS Pub. 15-1, Sections 2304 and 2408	\$0	\$38,521	\$38,521		