

**REPORT
ON THE
COST REPORT REVIEW**

**UKIAH VALLEY MEDICAL CENTER
UKIAH, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1235120676**

**FISCAL PERIOD ENDED
DECEMBER 31, 2009**

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

**Section Chief: Louise Wong
Audit Supervisor: Matthew Moy
Auditor: Richard Chen**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

May 29, 2013

Gwen Matthews
President and Chief Executive Officer
Ukiah Valley Medical Center
275 Hospital Drive
Ukiah, CA 95482

UKIAH VALLEY MEDICAL CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1235120676
FISCAL PERIOD ENDED DECEMBER 31, 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 provider in the amount of \$450,533 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 Cost Reductions (SCHEDULE A)
3. Computation of Medi-Cal Reimbursement Settlement (NONCONTRACT Schedules)
4. 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 Status will be forwarded to the provider by the State fiscal intermediary. Instructions regarding payment will be included with the Statement of Account Status.

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

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

John Melton, 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—Richmond at (510) 620-3100.

Original Signed by

Louise Wong, Chief
Audits Section—Richmond
Financial Audits Branch

Certified

SUMMARY OF FINDINGS

Provider Name:
UKIAH VALLEY MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2009

		SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1) Provider NPI: 1235120676	Reported	\$ 977,347	
	Net Change	\$ (526,814)	
	Audited Amount Due Provider (State)	\$ 450,533	
	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:	Reported		\$ 0
	Net Change		\$ 0
	Audited Cost		\$ 0
	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)		\$ 450,533	
9. Total Medi-Cal Cost			\$ 0

SUMMARY OF FINDINGS

Provider Name:
UKIAH VALLEY MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2009

		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: 1235120676	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)		\$ 450,533	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
UKIAH VALLEY MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2009

Provider NPI:
1235120676

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ 9,527,983	\$ 9,790,351
2. Excess Reasonable Cost Over Charges (Schedule 2)	\$ 0	\$ 0
3. Medi-Cal Inpatient Hospital Based Physician Services	\$ 0	N/A
4. \$	\$ 0	0
5. TOTAL COST-Reimbursable to Provider (Lines 1 through 4)	\$ 9,527,983	\$ 9,790,351
6. Interim Payments (Adj 16)	\$ (8,550,636)	\$ (8,808,057)
7. Balance Due Provider (State)	\$ 977,347	\$ 982,294
8. Duplicate Payments (Adj)	\$ 0	\$ 0
9. AB 5 and AB 1183 Cost Reduction (Schedule A)	\$ 0	\$ (486,982)
10. Medi-Cal Credit Balances (Adj 20)	\$ 0	\$ (44,779)
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ 977,347	\$ 450,533
	(To Summary of Findings)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT
AB 5 and AB 1183 - SUMMARY OF REDUCTIONSProvider Name:
UKIAH VALLEY MEDICAL CENTERFiscal Period Ended:
DECEMBER 31, 2009Provider NPI:
1235120676

1. 10% Reduction to Noncontract Services for 07/01/08 Through 9/30/08 (SCHEDULE A-1)	\$ <u>0</u>
2. Reduction to Noncontract Services for 10/01/08 Through 04/05/09 (SCHEDULE A-2)	<u>0</u>
3. 10% Reduction to Noncontract Services for 04/06/09 Through 04/12/11 (SCHEDULE A-3)	<u>0</u>
4. 10% Reduction to HFPAs < 3 Hospitals for 07/01/08 Through 04/12/11 (SCHEDULE A-4)	<u>0</u>
5. 10% Reduction to Rural Health Hospitals for 07/01/08 Through 10/31/08 (SCHEDULE A-5)	<u>0</u>
6. 10% Reduction to Rural Health Hospitals for 07/01/09 Through 12/31/09 (SCHEDULE A-6)	<u>486,982</u>
7. Total Noncontract AB 5 AND AB 1183 Reductions	\$ <u><u>486,982</u></u> (To Schedule 1, Line 9)

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

AB 5 - 10% REDUCTION TO SERVICES FROM JULY 1, 2008 THROUGH SEPTEMBER 30, 2008 - NONCONTRACT HOSPITALS

Provider Name:
UKIAH VALLEY MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2009

Provider No.
1235120676

Audited Medi-Cal Cost Per Day

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$ _____
2. Less: Medi-Cal Administrative Day Cost (Schedule 4A, Lines 28 and 31)	_____
3. Less: Medi-Cal Administrative Ancillary Cost (Schedule A-7)	_____
4. Total Medi-Cal Cost of Covered Services Subject to Reductions (Line 1 - Lines 2 and 3)	\$ <u> 0</u>
5. Total Audited Medi-Cal Days (Schedules 4, 4A and 4B, excludes Administrative Days)	_____
6. Audited Medi-Cal Cost Per Day (Line 4 / Line 5)	\$ <u> 0.00</u>

AB 5 - 10% Cost Reduction For Services From 07/01/08 Through 09/30/08

7. Audited Medi-Cal Days of Service from 07/1/08 through 09/30/08 (excludes Administrative Days)	_____
8. Audited Medi-Cal Cost For 07/01/08 Through 9/30/08 (Line 6 * Line 7)	\$ <u> 0</u>
9. AB 5 - 10% Cost Reduction for 07/01/08 Through 09/30/08 (Line 8 * 10%)	\$ <u> 0</u> (To Schedule A, Line 1)

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

AB 5 - 10% REDUCTION TO SERVICES FROM JULY 1, 2008 THROUGH SEPTEMBER 30, 2008 - NONCONTRACT HOSPITALS

Provider Name:
UKIAH VALLEY MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2009

Provider No.
1235120676

Audited Medi-Cal Cost Per Day

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$ _____
2. Less: Medi-Cal Administrative Day Cost (Schedule 4A, Lines 28 and 31)	_____
3. Less: Medi-Cal Administrative Ancillary Cost (Schedule A-7)	_____
4. Total Medi-Cal Cost of Covered Services Subject to Reductions (Line 1 - Lines 2 and 3)	\$ <u> 0</u>
5. Total Audited Medi-Cal Days (Schedules 4, 4A and 4B, excludes Administrative Days)	_____
6. Audited Medi-Cal Cost Per Day (Line 4 / Line 5)	\$ <u> 0.00</u>

AB 5 - 10% Cost Reduction For Services From 07/01/08 Through 09/30/08

7. Audited Medi-Cal Days of Service from 07/1/08 through 09/30/08 (excludes Administrative Days)	_____
8. Audited Medi-Cal Cost For 07/01/08 Through 9/30/08 (Line 6 * Line 7)	\$ <u> 0</u>
9. AB 5 - 10% Cost Reduction for 07/01/08 Through 09/30/08 (Line 8 * 10%)	\$ <u> 0</u> (To Schedule A, Line 1)

COMPUTATION OF LESSER OF
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:
UKIAH VALLEY MEDICAL CENTERFiscal Period Ended:
DECEMBER 31, 2009Provider NPI:
1235120676

	REPORTED	AUDITED
REASONABLE COST OF MEDI-CAL INPATIENT SERVICES		
1. Cost of Covered Services (Schedule 3)	\$ 9,570,603	\$ 9,834,677
CHARGES FOR MEDI-CAL INPATIENT SERVICES		
2. Inpatient Routine Service Charges (Adj 15)	\$ 12,414,321	\$ 14,820,212
3. Inpatient Ancillary Service Charges (Adj 15)	\$ 14,466,006	\$ 14,907,360
4. Total Charges - Medi-Cal Inpatient Services	\$ 26,880,327	\$ 29,727,572
5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ 17,309,724	\$ 19,892,895
6. Excess of Reasonable Cost Over Customary Charges (Line 1 minus Line 4)	\$ 0	\$ 0
	(To Schedule 1)	

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

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
UKIAH VALLEY MEDICAL CENTERFiscal Period Ended:
DECEMBER 31, 2009Provider NPI:
1235120676

GENERAL SERVICE UNIT NET OF SWING-BED COSTS

INPATIENT DAYS

	REPORTED	AUDITED
1. Total Inpatient Days (include private & swing-bed) (Adj)	10,072	10,072
2. Inpatient Days (include private, exclude swing-bed)	10,072	10,072
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj)	10,072	10,072
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) (Adjs 13, 17)	2,739	2,768.25

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)	\$ 13,402,624	\$ 13,302,044
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)	\$ 13,402,624	\$ 13,302,044

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 18,888,577	\$ 18,888,577
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 18,888,577	\$ 18,888,577
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 0.709562	\$ 0.704237
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)	\$ 1,875.36	\$ 1,875.36
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)	\$ 13,402,624	\$ 13,302,044

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 1,330.68	\$ 1,320.70
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 3,644,733	\$ 3,656,028
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 1,864,637	\$ 1,904,998
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 5,509,370	\$ 5,561,026

(To Schedule 3)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
UKIAH VALLEY MEDICAL CENTERFiscal Period Ended:
DECEMBER 31, 2009Provider NPI:
1235120676

	REPORTED	AUDITED
SPECIAL CARE AND/OR NURSERY UNITS		
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 1,250,573	\$ 1,246,597
2. Total Inpatient Days (Adj)	1,334	1,334
3. Average Per Diem Cost	\$ 937.46	\$ 934.48
4. Medi-Cal Inpatient Days (Adjs 13, 17)	1,070	1,066.50
5. Cost Applicable to Medi-Cal	\$ 1,003,082	\$ 996,623
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 3,777,129	\$ 3,764,575
7. Total Inpatient Days (Adj)	1,397	1,397
8. Average Per Diem Cost	\$ 2,703.74	\$ 2,694.76
9. Medi-Cal Inpatient Days (Adjs 13, 17)	227	244.50
10. Cost Applicable to Medi-Cal	\$ 613,749	\$ 658,869
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
NURSERY ICU		
16. Total Inpatient Routine Cost (Sch 8, Line 28, Col 27)	\$ 311,945	\$ 310,546
17. Total Inpatient Days (Adj)	107	107
18. Average Per Diem Cost	\$ 2,915.37	\$ 2,902.30
19. Medi-Cal Inpatient Days (Adj)	85	85
20. Cost Applicable to Medi-Cal	\$ 247,806	\$ 246,696
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 13)	\$ 0.00	\$ 351.26
27. Medi-Cal Inpatient Days (Adj 13)	0	8
28. Cost Applicable to Medi-Cal	\$ 0	\$ 2,810
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)	\$ 1,864,637	\$ 1,904,998

(To Schedule 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
UKIAH VALLEY MEDICAL CENTERFiscal Period Ended:
DECEMBER 31, 2009Provider NPI:
1235120676

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)

SCHEDULE OF MEDI-CAL ANCILLARY COSTS

Provider Name:
UKIAH VALLEY MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2009

Provider NPI:
1235120676

		TOTAL ANCILLARY COST *	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST TO CHARGES	MEDI-CAL CHARGES (From Schedule 6)	MEDI-CAL COST
ANCILLARY COST CENTERS						
37.00	Operating Room	\$ 9,820,442	\$ 49,772,735	0.197306	\$ 4,190,112	\$ 826,733
38.00	Recovery Room	984,746	4,971,259	0.198088	379,194	75,114
39.00	Delivery Room and Labor Room	1,572,915	3,354,616	0.468881	2,281,350	1,069,681
40.00	Anesthesiology	169,424	4,977,201	0.034040	459,703	15,648
41.00	Radiology - Diagnostic	2,780,570	7,024,040	0.395865	356,924	141,294
41.01	Ultrasound	534,463	2,980,233	0.179336	68,847	12,347
41.02	MRI	675,592	3,811,835	0.177235	33,248	5,893
41.03	CT Scan	1,997,029	16,906,560	0.118122	552,185	65,225
41.04	Mammography	318,868	1,246,399	0.255832	0	0
43.00	Radioisotope	554,311	2,559,894	0.216537	43,235	9,362
44.00	Laboratory	7,454,054	27,136,629	0.274686	2,056,883	564,997
46.00	Whole Blood	0	0	0.000000	0	0
47.00	Blood Storing and Processing	775,578	369,073	2.101422	54,578	114,691
48.00	Intravenous Therapy	0	0	0.000000	0	0
49.00	Respiratory Therapy	866,925	2,171,082	0.399305	339,449	135,544
50.00	Physical Therapy	1,817,450	2,413,981	0.752885	46,517	35,022
51.00	Occupational Therapy	0	0	0.000000	0	0
52.00	Speech Pathology	17,598	35,330	0.498105	74,313	37,016
53.00	Electrocardiology	653,362	1,702,140	0.383847	87,267	33,497
53.03	Echocardiography	353,356	999,863	0.353404	63,423	22,414
55.00	Medical Supplies Charged to Patients	2,045,204	8,283,979	0.246887	592,052	146,170
56.00	Drugs Charged to Patients	5,589,574	18,530,692	0.301639	2,433,078	733,911
57.00	Renal Dialysis	0	0	0.000000	0	0
58.00	ASC (Non-Distinct Part)	0	0	0.000000	0	0
58.02	Infusion Service	0	0	0.000000	0	0
59.01		0	0	0.000000	0	0
59.02		0	0	0.000000	0	0
59.03		0	0	0.000000	0	0
60.00	Clinic	1,113,107	624,141	1.783422	0	0
60.01	JOB Care	435,272	316,911	1.373482	0	0
61.00	Emergency	6,020,489	34,227,466	0.175896	795,002	139,838
62.00	Observation Beds	0	2,280,102	0.000000	0	0
63.50	RHC I Eye Clinic	816,161	2,766,916	0.294972	0	0
63.51	RHC II Internal Medicine	55,993	0	0.000000	0	0
63.52	RHC III Ukiah	6,562,651	9,482,532	0.692078	0	0
63.53	RHC IV Lakeport	406,417	1,145,806	0.354699	0	0
63.54	RHC V Women's Health	294,746	3,700,198	0.079657	0	0
63.55	RHC VI	7,605	0	0.000000	0	0
TOTAL		\$ 54,693,902	\$ 213,791,613		\$ 14,907,360	\$ 4,184,397

(To Schedule 3)

* From Schedule 8, Column 27

Provider Name:

UKIAH VALLEY MEDICAL CENTER

Fiscal Period Ended:

DECEMBER 31, 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	ADMIN- TRATIVE & GENERAL 6.00
ANCILLARY COST CENTERS												
37.00 Operating Room	0	804,418	0	0	0	0	0	0	0	0	5,963,053	1,183,647
38.00 Recovery Room	0	107,608	0	0	0	0	0	0	0	0	651,551	129,331
39.00 Delivery Room and Labor Room	0	117,339	0	0	0	0	0	0	0	0	825,283	163,816
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	99,730	19,796
41.00 Radiology - Diagnostic	0	240,968	0	0	0	0	0	0	0	0	1,910,458	379,220
41.01 Ultrasound	0	74,420	0	0	0	0	0	0	0	0	407,459	80,879
41.02 MRI	0	44,793	0	0	0	0	0	0	0	0	494,522	98,161
41.03 CT Scan	0	124,045	0	0	0	0	0	0	0	0	1,452,749	288,366
41.04 Mammography	0	34,498	0	0	0	0	0	0	0	0	240,196	47,678
43.00 Radioisotope	0	27,557	0	0	0	0	0	0	0	0	423,169	83,998
44.00 Laboratory	0	553,923	0	0	0	0	0	0	0	0	5,514,894	1,094,689
46.00 Whole Blood	0	0	0	0	0	0	0	0	0	0	0	0
47.00 Blood Storing and Processing	0	7,534	0	0	0	0	0	0	0	0	621,590	123,384
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	0	109,523	0	0	0	0	0	0	0	0	666,223	132,243
50.00 Physical Therapy	0	215,780	0	0	0	0	0	0	0	0	1,309,617	259,955
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0
52.00 Speech Pathology	0	477	0	0	0	0	0	0	0	0	14,408	2,860
53.00 Electrocardiology	0	85,866	0	0	0	0	0	0	0	0	520,529	103,323
53.03 Echocardiography	0	60,820	0	0	0	0	0	0	0	0	247,844	49,196
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0	1,587,674	315,148
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	3,224,473	640,047
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	0	0
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
58.02 Infusion Service	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	33,325	0	0	0	0	0	0	0	0	482,737	95,822
60.01 JOB Care	0	40,193	0	0	0	0	0	0	0	0	286,003	56,771
61.00 Emergency	0	598,732	0	0	0	0	0	0	0	0	3,807,719	755,820
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
63.50 RHC I Eye Clinic	0	33,813	0	0	0	0	0	0	0	0	497,567	98,765
63.51 RHC II Internal Medicine	0	0	0	0	0	0	0	0	0	0	1	0
63.52 RHC III Ukiah	0	348,560	0	0	0	0	0	0	0	0	5,062,345	1,004,859
63.53 RHC IV Lakeport	0	20,069	0	0	0	0	0	0	0	0	273,380	54,265
63.54 RHC V Women's Health	0	5,656	0	0	0	0	0	0	0	0	115,645	22,955
63.55 RHC VI	0	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTERS												
96.00 Gift, Flower, Coffee Shop and Canteen	0	15,041	0	0	0	0	0	0	0	0	132,274	26,256
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	153,783	30,525
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
99.01 Satellite Clinic - Airport	0	0	0	0	0	0	0	0	0	0	0	0
99.02 HIV Services	0	0	0	0	0	0	0	0	0	0	0	0
99.03 Women Service Line	0	0	0	0	0	0	0	0	0	0	0	0
99.04 Community Health Education	0	0	0	0	0	0	0	0	0	0	0	0
99.05 Lifetime	0	0	0	0	0	0	0	0	0	0	0	0
99.06 Public Relations	0	0	0	0	0	0	0	0	0	0	0	0
100.00 Non-Reimbursable	0	62,114	0	0	0	0	0	0	0	0	610,278	121,138
100.01 Foundation	0	0	0	0	0	0	0	0	0	0	0	0
100.02 Guest Room	0	0	0	0	0	0	0	0	0	0	0	0
100.03 Other Nonreimbursable Cost Center	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	<u>0</u>	<u>8,091,421</u>	<u>0</u>	<u>74,477,487</u>	<u>12,335,069</u>							

Provider Name:
UKIAH VALLEY MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 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	332,163	221,061	109,404	660,083	0	125,601	0	700,205	59,386	0	465,839	0
38.00 Recovery Room	29,934	19,922	0	0	0	13,578	0	93,321	581	0	46,528	0
39.00 Delivery Room and Labor Room	106,067	70,590	0	208,619	0	23,762	0	143,380	0	0	31,397	0
40.00 Anesthesiology	0	0	0	0	0	0	0	0	3,314	0	46,583	0
41.00 Radiology - Diagnostic	143,613	95,577	43,954	44,611	0	44,130	0	0	3,005	0	116,001	0
41.01 Ultrasound	4,654	3,097	0	0	0	10,184	0	0	297	0	27,893	0
41.02 MRI	23,269	15,486	0	0	0	6,789	0	0	1,688	0	35,676	0
41.03 CT Scan	28,262	18,809	0	0	0	16,973	0	25,636	8,000	0	158,234	0
41.04 Mammography	6,981	4,646	0	0	0	6,789	0	0	913	0	11,665	0
43.00 Radioisotope	6,908	4,597	0	0	0	3,395	0	0	8,285	0	23,959	0
44.00 Laboratory	138,086	91,899	0	183,481	0	135,785	0	0	41,240	0	253,981	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	3,395	0	0	23,756	0	3,454	0
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	12,216	8,130	0	0	0	20,368	0	0	5,330	0	22,414	0
50.00 Physical Therapy	57,300	38,134	24,691	22,738	0	44,130	0	37,032	1,260	0	22,593	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	331	0
53.00 Electrocardiology	0	0	0	0	0	13,578	0	0	0	0	15,931	0
53.03 Echocardiography	11,150	7,420	0	3,541	0	10,184	0	14,570	93	0	9,358	0
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	64,849	0	77,532	0
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	1,551,619	173,435	0
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	0	0
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
58.02 Infusion Service	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	122,331	81,414	17,447	44,611	0	61,103	0	200,792	6,850	0	0	0
60.01 JOB Care	29,086	19,357	4,283	7,081	0	16,973	0	12,144	607	0	2,966	0
61.00 Emergency	74,557	49,619	100,430	199,138	0	108,628	0	582,551	12,992	0	320,893	8,143
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
63.50 RHC I Eye Clinic	86,434	0	0	0	0	13,578	0	119,017	800	0	0	0
63.51 RHC II Internal Medicine	0	0	0	0	0	0	0	55,136	856	0	0	0
63.52 RHC III Ukiah	334,708	0	0	0	0	125,601	0	34,831	307	0	0	0
63.53 RHC IV Lakeport	24,238	0	0	0	0	6,789	0	45,986	1,758	0	0	0
63.54 RHC V Women's Health	14,543	0	0	0	0	3,395	0	136,342	1,866	0	0	0
63.55 RHC VI	0	0	0	0	0	0	0	7,248	357	0	0	0
NONREIMBURSABLE COST CENTERS												
96.00 Gift, Flower, Coffee Shop and Canteen	9,865	6,565	0	0	0	3,395	0	0	51	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 Satellite Clinic - Airport	0	0	0	0	0	0	0	0	0	0	0	0
99.02 HIV Services	0	0	0	0	0	0	0	0	0	0	0	0
99.03 Women Service Line	0	0	0	0	0	0	0	0	0	0	0	0
99.04 Community Health Education	0	0	0	0	0	0	0	0	0	0	0	0
99.05 Lifetime	0	0	0	0	0	0	0	0	0	0	0	0
99.06 Public Relations	0	0	0	0	0	0	0	0	0	0	0	0
100.00 Non-Reimbursable	24,238	16,131	0	14,202	0	10,184	0	0	937	0	0	0
100.01 Foundation	0	0	0	0	0	0	0	0	0	0	0	0
100.02 Guest Room	0	0	0	0	0	0	0	0	0	0	0	0
100.03 Other Nonreimbursable Cost Center	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	2,507,900	1,339,240	506,190	1,936,227	531,200	1,276,379	0	4,216,113	272,759	1,551,619	2,299,703	162,858

Provider Name:
UKIAH VALLEY MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 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	
										STEP-DOWN ADJUSTMENT 26.00	27.00	
ANCILLARY COST CENTERS												
37.00 Operating Room	0	0	0	0	0	0	0	0	9,820,442		9,820,442	
38.00 Recovery Room	0	0	0	0	0	0	0	0	984,746		984,746	
39.00 Delivery Room and Labor Room	0	0	0	0	0	0	0	0	1,572,915		1,572,915	
40.00 Anesthesiology	0	0	0	0	0	0	0	0	169,424		169,424	
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	2,780,570		2,780,570	
41.01 Ultrasound	0	0	0	0	0	0	0	0	534,463		534,463	
41.02 MRI	0	0	0	0	0	0	0	0	675,592		675,592	
41.03 CT Scan	0	0	0	0	0	0	0	0	1,997,029		1,997,029	
41.04 Mammography	0	0	0	0	0	0	0	0	318,868		318,868	
43.00 Radioisotope	0	0	0	0	0	0	0	0	554,311		554,311	
44.00 Laboratory	0	0	0	0	0	0	0	0	7,454,054		7,454,054	
46.00 Whole Blood	0	0	0	0	0	0	0	0	0		0	
47.00 Blood Storing and Processing	0	0	0	0	0	0	0	0	775,578		775,578	
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0		0	
49.00 Respiratory Therapy	0	0	0	0	0	0	0	0	866,925		866,925	
50.00 Physical Therapy	0	0	0	0	0	0	0	0	1,817,450		1,817,450	
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	0		0	
52.00 Speech Pathology	0	0	0	0	0	0	0	0	17,598		17,598	
53.00 Electrocardiology	0	0	0	0	0	0	0	0	653,362		653,362	
53.03 Echocardiography	0	0	0	0	0	0	0	0	353,356		353,356	
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	2,045,204		2,045,204	
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	5,589,574		5,589,574	
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0		0	
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0		0	
58.02 Infusion Service	0	0	0	0	0	0	0	0	0		0	
59.01	0	0	0	0	0	0	0	0	0		0	
59.02	0	0	0	0	0	0	0	0	0		0	
59.03	0	0	0	0	0	0	0	0	0		0	
60.00 Clinic	0	0	0	0	0	0	0	0	1,113,107		1,113,107	
60.01 JOB Care	0	0	0	0	0	0	0	0	435,272		435,272	
61.00 Emergency	0	0	0	0	0	0	0	0	6,020,489		6,020,489	
62.00 Observation Beds	0	0	0	0	0	0	0	0	0		0	
63.50 RHC I Eye Clinic	0	0	0	0	0	0	0	0	816,161		816,161	
63.51 RHC II Internal Medicine	0	0	0	0	0	0	0	0	55,993		55,993	
63.52 RHC III Ukiah	0	0	0	0	0	0	0	0	6,562,651		6,562,651	
63.53 RHC IV Lakeport	0	0	0	0	0	0	0	0	406,417		406,417	
63.54 RHC V Women's Health	0	0	0	0	0	0	0	0	294,746		294,746	
63.55 RHC VI	0	0	0	0	0	0	0	0	7,605		7,605	
NONREIMBURSABLE COST CENTERS												
96.00 Gift, Flower, Coffee Shop and Canteen	0	0	0	0	0	0	0	0	178,406		178,406	
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	184,308		184,308	
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0		0	
99.01 Satellite Clinic - Airport	0	0	0	0	0	0	0	0	0		0	
99.02 HIV Services	0	0	0	0	0	0	0	0	0		0	
99.03 Women Service Line	0	0	0	0	0	0	0	0	0		0	
99.04 Community Health Education	0	0	0	0	0	0	0	0	0		0	
99.05 Lifetime	0	0	0	0	0	0	0	0	0		0	
99.06 Public Relations	0	0	0	0	0	0	0	0	0		0	
100.00 Non-Reimbursable	0	0	0	0	0	0	0	0	797,109		797,109	
100.01 Foundation	0	0	0	0	0	0	0	0	0		0	
100.02 Guest Room	0	0	0	0	0	0	0	0	0		0	
100.03 Other Nonreimbursable Cost Center	0	0	0	0	0	0	0	0	0		0	
TOTAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>74,477,487</u>	<u>0</u>	<u>74,477,487</u>

STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:
UKIAH VALLEY MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2009

	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	3,187,053								5,963,053	13,704
38.00	Recovery Room	426,334								651,551	1,235
39.00	Delivery Room and Labor Room	464,889								825,283	4,376
40.00	Anesthesiology									99,730	
41.00	Radiology - Diagnostic	954,699								1,910,458	5,925
41.01	Ultrasound	294,846								407,459	192
41.02	MRI	177,465								494,522	960
41.03	CT Scan	491,458								1,452,749	1,166
41.04	Mammography	136,678								240,196	288
43.00	Radioisotope	109,180								423,169	285
44.00	Laboratory	2,194,607								5,514,894	5,697
46.00	Whole Blood									0	
47.00	Blood Storing and Processing	29,848								621,590	
48.00	Intravenous Therapy									0	
49.00	Respiratory Therapy	433,923								666,223	504
50.00	Physical Therapy	854,907								1,309,617	2,364
51.00	Occupational Therapy									0	
52.00	Speech Pathology	1,888								14,408	
53.00	Electrocardiology	340,197								520,529	
53.03	Echocardiography	240,965								247,844	460
55.00	Medical Supplies Charged to Patients									1,587,674	
56.00	Drugs Charged to Patients									3,224,473	
57.00	Renal Dialysis									0	
58.00	ASC (Non-Distinct Part)									0	
58.02	Infusion Service									0	
59.01										0	
59.02										0	
59.03										0	
60.00	Clinic	132,030								482,737	5,047
60.01	JOB Care	159,244								286,003	1,200
61.00	Emergency	2,372,137								3,807,719	3,076
62.00	Observation Beds									0	
63.50	RHC I Eye Clinic	133,963								497,567	3,566
63.51	RHC II Internal Medicine									1	
63.52	RHC III Ukiah	1,380,972								5,062,345	13,809
63.53	RHC IV Lakeport	79,511								273,380	1,000
63.54	RHC V Women's Health	22,408								115,645	600
63.55	RHC VI									0	
NONREIMBURSABLE COST CENTERS											
96.00	Gift, Flower, Coffee Shop and Canteen	59,592								132,274	407
97.00	Research									0	
98.00	Physicians' Private Office									153,783	
99.00	Nonpaid Workers									0	
99.01	Satellite Clinic - Airport									0	
99.02	HIV Services									0	
99.03	Women Service Line									0	
99.04	Community Health Education									0	
99.05	Lifetime									0	
99.06	Public Relations									0	
100.00	Non-Reimbursable	246,093								610,278	1,000
100.01	Foundation									0	
100.02	Guest Room									0	
100.03	Other Nonreimbursable Cost Center									0	
TOTAL		32,057,685	0	0	0	0	0	0	0	62,142,418	103,468
COST TO BE ALLOCATED		8,091,421	0	0	0	0	0	0	0	12,335,069	2,507,900
UNIT COST MULTIPLIER - SCH 8		0.252402	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.198497	24.238416

Provider Name:

Fiscal Period Ended:

UKIAH VALLEY MEDICAL CENTER

DECEMBER 31, 2009

	OPER PLANT (SQ FT) 8.00	LAUNDRY & LINEN (LB LNDRY) 9.00	HOUSE- KEEPING (HR SERV) 10.00	DIETARY (MEALS SERVED) 11.00	CAFETERIA (FTE'S) 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 (TIME SPENT) 18.00	STAT 19.00	
ANCILLARY COST CENTERS													
37.00	Operating Room	13,704	116,791	16,779	37		46,760	1,460,425		49,772,735			
38.00	Recovery Room	1,235			4		6,232	14,286		4,971,259			
39.00	Delivery Room and Labor Room	4,376		5,303	7		9,575			3,354,616			
40.00	Anesthesiology							81,508		4,977,201			
41.00	Radiology - Diagnostic	5,925	46,922	1,134	13			73,900		12,394,214			
41.01	Ultrasound	192			3			7,299		2,980,233			
41.02	MRI	960			2			41,517		3,811,835			
41.03	CT Scan	1,166			5		1,712	196,727		16,906,560			
41.04	Mammography	288			2			22,443		1,246,399			
43.00	Radioisotope	285			1			203,750		2,559,894			
44.00	Laboratory	5,697		4,664	40			1,014,188		27,136,629			
46.00	Whole Blood												
47.00	Blood Storing and Processing				1			584,208		369,073			
48.00	Intravenous Therapy												
49.00	Respiratory Therapy	504			6			131,087		2,394,866			
50.00	Physical Therapy	2,364	26,358	578	13		2,473	30,998		2,413,981			
51.00	Occupational Therapy												
52.00	Speech Pathology									35,330			
53.00	Electrocardiology				4					1,702,140			
53.03	Echocardiography	460		90	3		973	2,288		999,863			
55.00	Medical Supplies Charged to Patients							1,594,783		8,283,980			
56.00	Drugs Charged to Patients								3,188,473	18,530,691			
57.00	Renal Dialysis												
58.00	ASC (Non-Distinct Part)												
58.02	Infusion Service												
59.01													
59.02													
59.03													
60.00	Clinic	5,047	18,625	1,134	18		13,409	168,453					
60.01	JOB Care	1,200	4,572	180	5		811	14,924		316,911			
61.00	Emergency	3,076	107,211	5,062	32		38,903	319,492		34,285,890	96		
62.00	Observation Beds												
63.50	RHC I Eye Clinic				4		7,948	19,676					
63.51	RHC II Internal Medicine						3,682	21,040					
63.52	RHC III Ukiah				37		2,326	7,538					
63.53	RHC IV Lakeport				2		3,071	43,229					
63.54	RHC V Women's Health				1		9,105	45,891					
63.55	RHC VI						484	8,783					
NONREIMBURSABLE COST CENTERS													
96.00	Gift, Flower, Coffee Shop and Canteen	407			1			1,257					
97.00	Research												
98.00	Physicians' Private Office												
99.00	Nonpaid Workers												
99.01	Satellite Clinic - Airport												
99.02	HIV Services												
99.03	Women Service Line												
99.04	Community Health Education												
99.05	Lifetime												
99.06	Public Relations												
100.00	Non-Reimbursable	1,000		361	3			23,048					
100.01	Foundation												
100.02	Guest Room												
100.03	Other Nonreimbursable Cost Center												
TOTAL													
		83,022	540,369	49,218	30,881	376	0	281,554	6,707,727	3,188,473	245,712,473	1,920	0
COST TO BE ALLOCATED													
		1,339,240	506,190	1,936,227	531,200	1,276,379	0	4,216,113	272,759	1,551,619	2,299,703	162,858	0
UNIT COST MULTIPLIER - SCH 8													
		16.131149	0.936749	39.339816	17.201514	3394.624522	0.000000	14.974438	0.040663	0.486634	0.009359	84.822117	0.000000

Provider Name:

Fiscal Period Ended:

UKIAH VALLEY MEDICAL CENTER

DECEMBER 31, 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 Capital Related Costs - Building and Fixtures
 2.00 Old Capital Related Costs - Movable Equipment
 3.00 New Capital Related Costs - Building and Fixtures
 4.00 New Capital Related 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 Resident Service - Salary and Fringes
 23.00 Intern and Resident - Other Program
 24.00 Paramedical Education Program
INPATIENT ROUTINE COST CENTERS
 25.00 Adults and Pediatrics
 26.00 Intensive Care Unit
 27.00 Coronary Care Unit
 28.00 Neonatal Intensive Care Unit
 29.00 Surgical Intensive Care
 30.00 Nursery ICU
 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:
UKIAH VALLEY MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2009

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	GENERAL SERVICE COST CENTERS			
1.00	Old Capital Related Costs - Building and Fixtures	\$	\$ 0	\$ 0
2.00	Old Capital Related Costs - Movable Equipment		0	0
3.00	New Capital Related Costs - Building and Fixtures	1,025,527	(51,940)	973,587
4.00	New Capital Related Costs - Movable Equipment	1,323,136	0	1,323,136
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	8,204,896	(130,880)	8,074,016
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	11,030,690	(66,795)	10,963,895
7.00	Maintenance and Repairs	1,971,317	0	1,971,317
8.00	Operation of Plant	1,055,757	(31,101)	1,024,656
9.00	Laundry and Linen Service	400,903	0	400,903
10.00	Housekeeping	1,337,286	0	1,337,286
11.00	Dietary	274,386	(7,807)	266,579
12.00	Cafeteria	830,446	7,807	838,253
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	2,950,036	1,055	2,951,091
15.00	Central Services and Supply	9,515	6,932	16,447
16.00	Pharmacy	994,241	(6,932)	987,309
17.00	Medical Records and Library	1,475,426	0	1,475,426
18.00	Social Service	92,684	0	92,684
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 Resident Service - Salary and Fringes		0	0
23.00	Intern and Resident - Other Program		0	0
24.00	Paramedical Education Program		0	0
	INPATIENT ROUTINE COST CENTERS			
25.00	Adults and Pediatrics	6,143,223	(25,642)	6,117,581
26.00	Intensive Care Unit	2,021,180	1,667	2,022,847
27.00	Coronary Care Unit		0	0
28.00	Neonatal Intensive Care Unit		0	0
29.00	Surgical Intensive Care		0	0
30.00	Nursery ICU	163,443	0	163,443
31.01	Subprovider 2 Psych		0	0
32.00			0	0
33.00	Nursery	773,212	0	773,212
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:
UKIAH VALLEY MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2009

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
37.00	Operating Room	\$ 4,842,371	\$ (6,050)	\$ 4,836,321
38.00	Recovery Room	514,897	0	514,897
39.00	Delivery Room and Labor Room	605,022	0	605,022
40.00	Anesthesiology	108,730	(9,000)	99,730
41.00	Radiology - Diagnostic	1,547,211	(17,075)	1,530,136
41.01	Ultrasound	331,324	(2,800)	328,524
41.02	MRI	427,151	0	427,151
41.03	CT Scan	1,301,280	0	1,301,280
41.04	Mammography	198,925	0	198,925
43.00	Radioisotope	388,909	0	388,909
44.00	Laboratory	4,826,979	0	4,826,979
46.00	Whole Blood		0	0
47.00	Blood Storing and Processing	614,056	0	614,056
48.00	Intravenous Therapy		0	0
49.00	Respiratory Therapy	545,033	(187)	544,846
50.00	Physical Therapy	1,038,236	0	1,038,236
51.00	Occupational Therapy		0	0
52.00	Speech Pathology	13,931	0	13,931
53.00	Electrocardiology	434,663	0	434,663
53.03	Echocardiography	210,145	(33,940)	176,205
55.00	Medical Supplies Charged to Patients	1,587,674	0	1,587,674
56.00	Drugs Charged to Patients	3,224,473	0	3,224,473
57.00	Renal Dialysis		0	0
58.00	ASC (Non-Distinct Part)		0	0
58.02	Infusion Service		0	0
59.01			0	0
59.02			0	0
59.03			0	0
60.00	Clinic	328,694	2,014	330,708
60.01	JOB Care	250,161	(32,575)	217,586
61.00	Emergency	3,256,383	(119,743)	3,136,640
62.00	Observation Beds		0	0
63.50	RHC I Eye Clinic	463,754	0	463,754
63.51	RHC II Internal Medicine	1	0	1
63.52	RHC III Ukiah	4,713,712	73	4,713,785
63.53	RHC IV Lakeport	253,311	0	253,311
63.54	RHC V Women's Health	109,989	0	109,989
63.55	RHC VI		0	0
	SUBTOTAL	\$ 74,214,319	\$ (522,919)	\$ 73,691,400
	NONREIMBURSABLE COST CENTERS			
96.00	Gift, Flower, Coffee Shop and Canteen	48,311	59,349	107,660
97.00	Research		0	0
98.00	Physicians' Private Office	1,853	151,930	153,783
99.00	Nonpaid Workers		0	0
99.01	Satelite Clinic - Airport		0	0
99.02	HIV Serviceis		0	0
99.03	Women Service Line		0	0
99.04	Community Health Education		0	0
99.05	Lifetime		0	0
99.06	Public Relations		0	0
100.00	Non-Reimbursable	524,644	0	524,644
100.01	Foundation		0	0
100.02	Guest Room		0	0
100.03	Other Nonreimbursable Cost Center		0	0
100.99	SUBTOTAL	\$ 574,808	\$ 211,279	\$ 786,087
101	TOTAL	\$ 74,789,127	\$ (311,640)	\$ 74,477,487

(To Schedule 8)

Provider Name							Fiscal Period		Provider NPI		Adjustments
UKIAH VALLEY MEDICAL CENTER							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009		1235120676		20
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>MEMORANDUM ADJUSTMENT</u>											
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, Sections 14105 and 14166.245</p>				

Provider Name							Fiscal Period		Provider NPI		Adjustments
UKIAH VALLEY MEDICAL CENTER							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009		1235120676		20
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Audit Report	Cost Report									
		Work Sheet	Part	Title	Line	Col.					
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>											
2	10A	A			11.00	7	Dietary	\$274,386	(\$7,807)	\$266,579	
	10A	A			12.00	7	Cafeteria	830,446	7,807	838,253	
							To adjust the provider's reclassification of dietary costs to agree with the provider's general ledger. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				
3	10A	A			3.00	7	New Capital Related Costs - Building and Fixtures	\$1,025,527	\$27,936	\$1,053,463 *	
	10A	A			41.00	7	Radiology - Diagnostic	1,547,211	(27,936)	1,519,275 *	
							To adjust the reported expense to agree with the auditee financial statements. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				
4	10A	A			15.00	7	Central Services and Supply	\$9,515	\$6,932	\$16,447	
	10A	A			16.00	7	Pharmacy	994,241	(6,932)	987,309	
							To adjust the reported vendor rebate abatement to agree with the provider's general ledger. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				

*Balance carried forward from prior/to subsequent adjustments

Provider Name			Fiscal Period				Provider NPI		Adjustments		
UKIAH VALLEY MEDICAL CENTER			JANUARY 1, 2009 THROUGH DECEMBER 31, 2009				1235120676		20		
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>											
5	10A	A			3.00	7	New Capital Related Costs - Building and Fixtures To abate interest income against interest expense. 42 CFR 413.153(b)(2)(iii) / CMS Pub. 15-1, Section 202.2 CMS Pub. 15-2, Section 3613	*	\$1,053,463	(\$45,857)	\$1,007,606 *
6	10A	A			96.00	7	Gift, Flower, Coffee Shop and Canteen To reverse the provider's abatement of gift shop revenue. 42 CFR 413.20, 413.24, and 413.9 CMS Pub. 15-1, Sections 2102.3 and 2328D		\$48,311	\$59,349	\$107,660
7	10A	A			3.00	7	New Capital Related Costs - Building and Fixtures	*	\$1,007,606	(\$34,019)	\$973,587
	10A	A			6.00	7	Administrative and General		11,030,690	31,084	11,061,774 *
	10A	A			8.00	7	Operation of Plant		1,055,757	(31,101)	1,024,656
	10A	A			63.52	7	RHC III Ukiah To adjust home office costs to agree with the filed Home Office Cost Report. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304		4,713,712	73	4,713,785
8	10A	A			5.00	7	Employee Benefits To adjust reported worker's compensation trust expenses to agree with the filed Home Office Cost Report. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304		\$8,204,896	(\$130,880)	\$8,074,016
9	10A	A			60.00	7	Clinic		\$328,694	\$2,014	\$330,708
	10A	A			60.01	7	Job Care To reverse the provider's abatement of revenue against a nonreimbursable cost center. 42 CFR 413.9, 413.20, and 413.24 CMS Pub. 15-1, Sections 2300, 2304, and 2328 CMS Pub. 15-2, Section 3613		250,161	24,000	274,161 *

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments			
UKIAH VALLEY MEDICAL CENTER							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009		1235120676		20			
Report References							Explanation of Audit Adjustments							
Adj. No.	Audit Report	Cost Report										As Reported	Increase (Decrease)	As Adjusted
		Work Sheet	Part	Title	Line	Col.								
<u>ADJUSTMENTS TO REPORTED COSTS</u>														
10	10A	A			98.00	7	Physician's Private Office To reverse the provider's abatement of revenue against a nonreimbursable cost center. 42 CFR 413.9, 413.20, and 413.24 CMS Pub. 15-1, Sections 2300, 2304, and 2328 CMS Pub. 15-2, Section 3613	\$1,853	\$151,930	\$153,783				
11	10A	A			6.00	7	Administrative and General	* \$11,061,774	(\$97,879)	\$10,963,895				
	10A	A			14.00	7	Nursing Administration	2,950,036	1,055	2,951,091				
	10A	A			25.00	7	Adults and Pediatrics	6,143,223	(25,642)	6,117,581				
	10A	A			26.00	7	Intensive Care Unit	2,021,180	1,667	2,022,847				
	10A	A			37.00	7	Operating Room	4,842,371	(6,050)	4,836,321				
	10A	A			40.00	7	Anesthesiology	108,730	(9,000)	99,730				
	10A	A			41.01	7	Ultrasound	331,324	(2,800)	328,524				
	10A	A			53.03	7	Electrocardiology	210,145	(33,940)	176,205				
	10A	A			60.01	7	Job Care	* 274,161	(56,575)	217,586				
	10A	A			61.00	7	Emergency To eliminate physician compensation costs for services directly billed under the physician provider number to agree with the provider's general ledger. CMS Pub. 15-1, Section 2182.3C	3,256,383	(119,743)	3,136,640				

Provider Name							Fiscal Period			Provider NPI		Adjustments
UKIAH VALLEY MEDICAL CENTER							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009			1235120676		20
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
<u>ADJUSTMENTS TO REPORTED COSTS</u>												
12	10A	A			41.00	7	Radiology - Diagnostic	*	\$1,519,275	\$10,861	\$1,530,136	
	10A	A			49.00	7	Respiratory Therapy		545,033	(187)	544,846	
							To adjust the reported physician compensation costs to agree with the provider's general ledger in conjunction to adjustment numbers 18 and 19. CMS Pub. 15-1, Sections 2300, 2304, and 2182					

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
UKIAH VALLEY MEDICAL CENTER							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009		1235120676		20
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 - NONCONTRACT											
13	4	D-1	I	XIX	9.00	1	Medi-Cal Inpatient Days - Adults and Pediatric	2,739	56	2,795 *	
	4A	D-1	II	XIX	42.00	4	Medi-Cal Inpatient Days - Intensive Care Unit	227	34	261 *	
	4A	D-1	II	XIX	47.00	4	Medi-Cal Inpatient Days - Nursery	1,070	1	1,071 *	
	4A	Not Reported					Medi-Cal Days - Administrative Days	0	8	8	
	4A	Not Reported					Medi-Cal Administrative Rate	\$0.00	\$351.26	\$351.26	
14	6	D-4		XIX	37.00	2	Medi-Cal Ancillary Charges - Operating Room	\$4,122,042	\$68,070	\$4,190,112	
	6	D-4		XIX	38.00	2	Medi-Cal Ancillary Charges - Recovery Room	372,332	6,862	379,194	
	6	D-4		XIX	39.00	2	Medi-Cal Ancillary Charges - Delivery Room and Labor Room	2,297,016	(15,666)	2,281,350	
	6	D-4		XIX	40.00	2	Medi-Cal Ancillary Charges - Anesthesiology	452,653	7,050	459,703	
	6	D-4		XIX	41.00	2	Medi-Cal Ancillary Charges - Radiology - Diagnostic	362,429	(5,505)	356,924	
	6	D-4		XIX	41.01	2	Medi-Cal Ancillary Charges - Ultrasound	49,775	19,072	68,847	
	6	D-4		XIX	41.02	2	Medi-Cal Ancillary Charges - MRI	42,436	(9,188)	33,248	
	6	D-4		XIX	41.03	2	Medi-Cal Ancillary Charges - CT Scan	558,353	(6,168)	552,185	
	6	D-4		XIX	43.00	2	Medi-Cal Ancillary Charges - Radioisotope	37,174	6,061	43,235	
	6	D-4		XIX	44.00	2	Medi-Cal Ancillary Charges - Laboratory	1,965,322	91,561	2,056,883	
	6	D-4		XIX	47.00	2	Medi-Cal Ancillary Charges - Blood Storing and Processing	48,110	6,468	54,578	
	6	D-4		XIX	49.00	2	Medi-Cal Ancillary Charges - Respiratory Therapy	298,366	41,083	339,449	
	6	D-4		XIX	50.00	2	Medi-Cal Ancillary Charges - Physical Therapy	41,413	5,104	46,517	
	6	D-4		XIX	52.00	2	Medi-Cal Ancillary Charges - Speech Pathology	1,653	72,660	74,313	
	6	D-4		XIX	53.00	2	Medi-Cal Ancillary Charges - Electrocardiology	86,188	1,079	87,267	
	6	D-4		XIX	53.03	2	Medi-Cal Ancillary Charges - Echocardiography	60,282	3,141	63,423	
	6	D-4		XIX	55.00	2	Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients	594,595	(2,543)	592,052	
	6	D-4		XIX	56.00	2	Medi-Cal Ancillary Charges - Drugs Charged to Patients	2,298,890	134,188	2,433,078	
	6	D-4		XIX	61.00	2	Medi-Cal Ancillary Charges - Emergency	776,977	18,025	795,002	
	6	D-4		XIX	101.00	2	Medi-Cal Ancillary Charges - Total	14,466,006	441,354	14,907,360	
15	2	E-3	III			1	Medi-Cal Routine Service Charges	\$12,414,321	\$2,405,891	\$14,820,212	
	2	E-3	III			1	Medi-Cal Ancillary Service Charges	14,466,006	441,354	14,907,360	

-Continued on next page-

Provider Name							Fiscal Period			Provider NPI		Adjustments
UKIAH VALLEY MEDICAL CENTER							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009			1235120676		20
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
<u>ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT</u>												
-Continued from previous page-												
16	3	E-3	III		33.00	1	Medi-Cal Deductibles		\$0	\$13,552	\$13,552	
	3	E-3	III		36.00	1	Medi-Cal Coinsurance		42,620	(11,846)	30,774	
	1	E-3	III		57.00	1	Medi-Cal Interim Payments		8,550,636	257,421	8,808,057	
<p style="text-align: center;">To adjust Medi-Cal Settlement Data to agree with the following EDS Paid Claims Summary:</p> <p style="text-align: center;">Report Date: September 2, 2011 Payment Period: January 1, 2009 through May 31, 2011 Service Period: January 1, 2009 through December 31, 2009 CMS Pub. 15-1, Sections 2304 and 2408</p>												

Provider Name							Fiscal Period		Provider NPI		Adjustments
UKIAH VALLEY MEDICAL CENTER							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009		1235120676		20
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	4	D-1	I	XIX	9.00	1	Medi-Cal Inpatient Days - Adults and Pediatric	*	2,795.00	(26.75)	2,768.25
	4A	D-1	II	XIX	42.00	4	Medi-Cal Inpatient Days - Intensive Care Unit	*	261.00	(16.50)	244.50
	4A	D-1	II	XIX	47.00	4	Medi-Cal Inpatient Days - Nursery	*	1,071.00	(4.50)	1,066.50
							To eliminate Medi-Cal days for billed Medi-Cal days by 25% and 50%, for claims submitted during the 7th through the 9th month (RAD Code 475) and 10th through the 12th month (RAD Code 476) after the after the month of service, respectively. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 51458.1 W&I Code 14115				
18	7	N/A					Radiology - Diagnostic (Professional Component)		\$0	\$1,708,996	\$1,708,996
	7	N/A					Radiology - Diagnostic (Total Charges)		0	7,024,040	7,024,040
	7	N/A					Radiology - Diagnostic (Medi-Cal Charges)		0	362,429	362,429
							To reclassify Provider-Based Physician remuneration from Worksheet A to Worksheet D-3 for proper cost determination on Worksheet D-3. CMS Pub. 15-1, Section 2182				
19	7	N/A					Respiratory Therapy (Professional Component)		\$0	\$7,811	\$7,811
	7	N/A					Respiratory Therapy (Total Charges)		0	2,171,082	2,171,082
	7	N/A					Respiratory Therapy (Medi-Cal Charges)		0	298,366	298,366
							To reclassify Provider-Based Physician remuneration from Worksheet A to Worksheet D-3 for proper cost determination on Worksheet D-3. CMS Pub. 15-1, Section 2182				
20	1	Not Reported					Medi-Cal Credit Balances		\$0	\$44,779	\$44,779
							To recover outstanding Medi-Cal credit balances. CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1				

*Balance carried forward from prior/to subsequent adjustments