

**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, 2008**

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

**Section Chief: Louise Wong
Audit Supervisor: Sandra Garcia
Auditor: Medy Lamorena**



DAVID MAXWELL-JOLLY
Director

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



ARNOLD SCHWARZENEGGER
Governor

July 7, 2010

Donald Miller
Vice President, Finance/CFO
Queen of the Valley Medical Center
1000 Trancas Street
Napa, CA 94558

PROVIDER: QUEEN OF THE VALLEY MEDICAL CENTER
PROVIDER NO. ZZR00009F AND NPI NO. 1235218785
FISCAL PERIOD ENDED JUNE 30, 2008

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 combined settlement for the fiscal period due the State in the amount of \$484,244 and the audited costs presented in the Summary of Findings represent a proper determination in accordance with the reimbursement principles of applicable programs.

This audit report includes the:

1. Summary of Findings
2. Computation of Medi Cal Reimbursement Settlement (NONCONTRACT Schedules)
3. 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's fiscal intermediary. Instructions regarding payment will be included with the Statement of Account Status.

Donald Miller
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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
Office of Administrative Appeals and Hearings
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
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, 2008

		SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1) Provider No. ZZR00009F	Reported	\$ (364,544)	
	Net Change	\$ (119,701)	
	Audited Amount Due Provider (State)	\$ (484,244)	
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.	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 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)		\$ (484,244)	
9. Total Medi-Cal Cost			\$ 0

SUMMARY OF FINDINGS

Provider Name:
QUEEN OF THE VALLEY MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2008

		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)	\$ (484,244)		

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
QUEEN OF THE VALLEY MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2008

Provider No.
ZZR00009F

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ <u>6,417,706</u>	\$ <u>6,375,183</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>6,417,706</u>	\$ <u>6,375,183</u>
6. Interim Payments (Adj 14)	\$ <u>(6,782,250)</u>	\$ <u>(6,856,961)</u>
7. Balance Due Provider (State)	\$ <u>(364,544)</u>	\$ <u>(481,778)</u>
8. Duplicate Payments (Adj)	\$ <u>0</u>	\$ <u>0</u>
9. Credit Balance (Adj 15)	\$ <u>0</u>	\$ <u>(430)</u>
10. Routine Services - Late Billing Penalty Adjustment (Adj 17)	\$ <u>0</u>	\$ <u>(2,036)</u>
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ <u><u>(364,544)</u></u>	\$ <u><u>(484,244)</u></u>
		(To Summary of Findings)

COMPUTATION OF LESSER OF
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:
QUEEN OF THE VALLEY MEDICAL CENTERFiscal Period Ended:
JUNE 30, 2008Provider No.
ZZR00009F

REPORTED

AUDITED

REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3) \$ 6,422,044 \$ 6,379,521

CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj 13) \$ 6,216,351 \$ 6,269,5313. Inpatient Ancillary Service Charges (Adj 13) \$ 9,199,849 \$ 9,295,1424. Total Charges - Medi-Cal Inpatient Services \$ 15,416,200 \$ 15,564,6735. Excess of Customary Charges Over Reasonable Cost
(Line 4 minus Line 1) * \$ 8,994,156 \$ 9,185,1526. 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 SERVICES

Provider Name:
QUEEN OF THE VALLEY MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2008

Provider No.
ZZR00009F

	REPORTED	AUDITED
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ <u>2,927,166</u>	\$ <u>2,933,316</u>
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ <u>3,494,878</u>	\$ <u>3,446,205</u>
3. Medi-Cal Inpatient Hospital Based Physician for Intern and Resident Services (Sch)	\$ <u>0</u>	\$ <u>0</u>
4.	\$ <u>0</u>	\$ <u>0</u>
5.	\$ <u>0</u>	\$ <u>0</u>
6. SUBTOTAL (Sum of Lines 1 through 5)	\$ <u>6,422,044</u>	\$ <u>6,379,521</u>
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	\$ <u>(See Schedule 1)</u>	\$ <u>0</u>
8. SUBTOTAL	\$ <u>6,422,044</u>	\$ <u>6,379,521</u>
	(To Schedule 2)	
9. Coinsurance (Adj)	\$ <u>(4,338)</u>	\$ <u>(4,338)</u>
10. Patient and Third Party Liability (Adj)	\$ <u>0</u>	\$ <u>0</u>
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ <u><u>6,417,706</u></u>	\$ <u><u>6,375,183</u></u>
	(To Schedule 1)	

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
QUEEN OF THE VALLEY MEDICAL CENTERFiscal Period Ended:
JUNE 30, 2008Provider 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 9)	40,078	40,519
2. Inpatient Days (include private, exclude swing-bed)	40,078	40,519
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj 9)	40,078	40,519
5. Medicare NF Swing-Bed Days through Dec 31 (Adj)	0	0
6. Medicare NF Swing-Bed Days after Dec 31 (Adj)	0	0
7. Medi-Cal NF Swing-Bed Days through July 31 (Adj)	0	0
8. Medi-Cal NF Swing-Bed Days after July 31 (Adj)	0	0
9. Medi-Cal Days (excluding swing-bed) (Adj 10)	1,466	1,483

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)	\$ 49,525,405	\$ 48,952,070
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)	\$ 49,525,405	\$ 48,952,070

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 92,624,022	\$ 92,624,022
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 92,624,022	\$ 92,624,022
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 0.534693	\$ 0.528503
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)	\$ 2,311.09	\$ 2,285.94
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)	\$ 49,525,405	\$ 48,952,070

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 1,235.73	\$ 1,208.13
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 1,811,580	\$ 1,791,657
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 1,683,298	\$ 1,654,548
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 3,494,878	\$ 3,446,205

(To Schedule 3)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
QUEEN OF THE VALLEY MEDICAL CENTERFiscal Period Ended:
JUNE 30, 2008Provider No.
ZZR00009F

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 1,507,560	\$ 1,455,838
2. Total Inpatient Days (Adj)	1,758	1,758
3. Average Per Diem Cost	\$ 857.54	\$ 828.12
4. Medi-Cal Inpatient Days (Adj 10)	647	649
5. Cost Applicable to Medi-Cal	\$ 554,828	\$ 537,450
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 11,752,701	\$ 11,655,782
7. Total Inpatient Days (Adj)	4,334	4,334
8. Average Per Diem Cost	\$ 2,711.74	\$ 2,689.38
9. Medi-Cal Inpatient Days (Adj 10)	98	99
10. Cost Applicable to Medi-Cal	\$ 265,751	\$ 266,249
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
I. C. NEWBORN NURSERY		
16. Total Inpatient Routine Cost (Sch 8, Line 30, Col 27)	\$ 2,810,606	\$ 2,762,095
17. Total Inpatient Days (Adj)	1,613	1,613
18. Average Per Diem Cost	\$ 1,742.47	\$ 1,712.40
19. Medi-Cal Inpatient Days (Adj)	490	490
20. Cost Applicable to Medi-Cal	\$ 853,810	\$ 839,076
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)	\$ 318.19	\$ 318.19
27. Medi-Cal Inpatient Days (Adj 11)	28	37
28. Cost Applicable to Medi-Cal	\$ 8,909	\$ 11,773
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)	\$ 1,683,298	\$ 1,654,548

(To Schedule 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
QUEEN OF THE VALLEY MEDICAL CENTERFiscal Period Ended:
JUNE 30, 2008Provider 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)

SCHEDULE OF MEDI-CAL ANCILLARY COSTS

Provider Name:
QUEEN OF THE VALLEY MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2008

Provider No:
ZZR00009F

		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	\$ 21,689,592	\$ 142,886,277	0.151796	\$ 1,059,940	\$ 160,895
37.01	Lithotripsy	65,869	379,960	0.173358	0	0
39.00	Delivery Room and Labor Room	5,670,497	7,664,966	0.739794	2,183,755	1,615,529
40.00	Anesthesiology	892,972	19,113,770	0.046719	174,035	8,131
41.00	Radiology - Diagnostic	10,234,427	32,541,963	0.314499	188,963	59,429
41.01	Magnetic Resonance Imaging	1,890,652	20,313,432	0.093074	12,317	1,146
41.02	Ultrasound	1,235,301	10,966,125	0.112647	79,080	8,908
41.03	CAT Scan	2,344,505	39,230,396	0.059762	218,056	13,032
41.04	Cardiac Catheterization Laboratory	5,102,788	31,460,463	0.162197	206,049	33,420
42.00	Radiology - Therapeutic	3,923,728	29,300,681	0.133913	11,045	1,479
43.00	Radioisotope	2,097,708	9,173,455	0.228672	29,754	6,804
44.00	Laboratory	15,352,355	109,196,406	0.140594	1,662,188	233,694
47.00	Blood Storing and Processing	1,766,779	2,189,997	0.806749	40,727	32,856
49.00	Respiratory Therapy	4,325,143	26,070,996	0.165899	475,269	78,846
50.00	Physical Therapy	4,494,230	9,723,671	0.462195	61,505	28,427
51.00	Occupational Therapy	1,157,374	2,784,429	0.415659	30,731	12,774
52.00	Speech Pathology	937,779	2,760,160	0.339755	63,547	21,590
53.00	Electrocardiology	3,205,906	8,150,055	0.393360	43,385	17,066
53.01	Echocardiology	454,912	7,237,027	0.062859	0	0
54.00	Electroencephalography	75,984	214,411	0.354387	27,499	9,745
54.01	EMG	60,309	167,236	0.360622	0	0
55.00	Medical Supplies Charged to Patients	22,942,034	85,501,948	0.268322	775,272	208,022
56.00	Drugs Charged to Patients	11,990,472	67,757,958	0.176960	1,516,625	268,382
57.00	Renal Dialysis	1,641,999	3,470,473	0.473134	92,193	43,620
58.00	ASC (Non-Distinct Part)	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	0	0	0.000000	0	0
60.01	Women's Health Center	2,931,329	4,320,244	0.678510	0	0
60.02	Dietitian's Services	1,255,894	328,112	3.827638	0	0
61.00	Emergency	9,984,597	49,291,435	0.202563	343,207	69,521
61.01	Industrial Health	2,909,619	3,072,680	0.946932	0	0
62.00	Observation Beds	0	1,208,093	0.000000	0	0
63.40	RHC	0	0	0.000000	0	0
63.60	FQHC	0	0	0.000000	0	0
85.00		0	0	0.000000	0	0
86.00		0	0	0.000000	0	0
TOTAL		\$ 140,634,752	\$ 726,476,819		\$ 9,295,142	\$ 2,933,316

(To Schedule 3)

* From Schedule 8, Column 27

COMPUTATION OF PROFESSIONAL
COMPONENT OF HOSPITAL BASED
PHYSICIAN'S REMUNERATION

Provider Name:
QUEEN OF THE VALLEY MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2008

Provider No:
ZZR00009F

	PROFESSIONAL SERVICE COST CENTERS	HBP REMUNERATION (Adj)	TOTAL CHARGES TO ALL PATIENTS (Adj)	RATIO OF REMUNERATION TO CHARGES	MEDI-CAL CHARGES (Adj)	MEDI-CAL COST
40.00	Anesthesiology	\$ 0	\$ 0	0.000000	\$	\$ 0
41.00	Radiology - Diagnostic	0	0	0.000000		0
43.00	Radioisotope	0	0	0.000000		0
44.00	Laboratory	0	0	0.000000		0
53.00	Electrocardiology	0	0	0.000000		0
54.00	Electroencephalography	0	0	0.000000		0
61.00	Emergency	0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
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		0	0	0.000000		0
		0	0	0.000000		0
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		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
	TOTAL	\$ 0	\$ 0		\$ 0	\$ 0

(To Schedule 3)

STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.1

Provider Name:
QUEEN OF THE VALLEY MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2008

	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	1,892,192	0	0	0	0	0	0	0	0	15,408,310	2,481,320
37.01 Lithotripsy	0	519	0	0	0	0	0	0	0	0	54,687	8,807
39.00 Delivery Room and Labor Room	0	508,461	0	0	0	0	0	0	0	0	4,205,785	677,290
40.00 Anesthesiology	0	59,353	0	0	0	0	0	0	0	0	646,473	104,107
41.00 Radiology - Diagnostic	0	1,046,845	0	0	0	0	0	0	0	0	7,651,393	1,232,163
41.01 Magnetic Resonance Imaging	0	101,167	0	0	0	0	0	0	0	0	1,338,335	215,522
41.02 Ultrasound	0	123,369	0	0	0	0	0	0	0	0	935,174	150,598
41.03 CAT Scan	0	168,513	0	0	0	0	0	0	0	0	1,605,607	258,563
41.04 Cardiac Catheterization Laboratory	0	525,143	0	0	0	0	0	0	0	0	3,836,299	617,789
42.00 Radiology - Therapeutic	0	301,792	0	0	0	0	0	0	0	0	2,829,419	455,643
43.00 Radioisotope	0	104,273	0	0	0	0	0	0	0	0	1,633,183	263,004
44.00 Laboratory	0	1,429,985	0	0	0	0	0	0	0	0	11,583,478	1,865,377
47.00 Blood Storing and Processing	0	0	0	0	0	0	0	0	0	0	1,511,282	243,373
49.00 Respiratory Therapy	0	498,596	0	0	0	0	0	0	0	0	3,389,301	545,805
50.00 Physical Therapy	0	473,084	0	0	0	0	0	0	0	0	3,073,200	494,901
51.00 Occupational Therapy	0	150,057	0	0	0	0	0	0	0	0	894,424	144,036
52.00 Speech Pathology	0	92,006	0	0	0	0	0	0	0	0	646,374	104,091
53.00 Electrocardiology	0	404,263	0	0	0	0	0	0	0	0	2,520,687	405,926
53.01 Echocardiology	0	57,317	0	0	0	0	0	0	0	0	349,203	56,235
54.00 Electroencephalography	0	7,500	0	0	0	0	0	0	0	0	58,298	9,388
54.01 EMG	0	5,850	0	0	0	0	0	0	0	0	46,274	7,452
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0	18,113,917	2,917,025
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	6,116,023	984,911
57.00 Renal Dialysis	0	193,691	0	0	0	0	0	0	0	0	1,243,968	200,326
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
59.01	0	0	0	0	0	0	0	0	0	0	0	0
59.02	0	0	0	0	0	0	0	0	0	0	0	0
59.03	0	0	0	0	0	0	0	0	0	0	0	0
60.00 Clinic	0	0	0	0	0	0	0	0	0	0	0	0
60.01 Women's Health Center	0	250,225	0	0	0	0	0	0	0	0	1,996,690	321,542
60.02 Dietitian's Services	0	149,473	0	0	0	0	0	0	0	0	967,599	155,820
61.00 Emergency	0	1,056,729	0	0	0	0	0	0	0	0	6,946,759	1,118,691
61.01 Industrial Health	0	231,076	0	0	0	0	0	0	0	0	2,141,280	344,827
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
63.40 RHC	0	0	0	0	0	0	0	0	0	0	0	0
63.60 FQHC	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	9,943	0	0	0	0	0	0	0	0	372,969	60,062
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
100.00 Other Non-Reimbursable	0	0	0	0	0	0	0	0	0	0	324,149	52,200
100.01 Care For The Poor	0	15,611	0	0	0	0	0	0	0	0	144,740	23,309
100.02 Clinic OLE	0	0	0	0	0	0	0	0	0	0	0	0
100.03 Marketing/Public Relations	0	15,597	0	0	0	0	0	0	0	0	103,136	16,609
100.04 Community Outreach	0	260,255	0	0	0	0	0	0	0	0	3,352,369	539,858
100.05 HIV Network/Case Management	0	199,833	0	0	0	0	0	0	0	0	1,220,904	196,612
100.06 Convent	0	0	0	0	0	0	0	0	0	0	47,816	7,700
100.07 Foundation	0	539	0	0	0	0	0	0	0	0	339,008	54,593
100.08 Non-Reimbursable Meals	0	0	0	0	0	0	0	0	0	0	4,579,044	737,399
100.09 Wellness Center	0	0	0	0	0	0	0	0	0	0	277,831	44,741
100.10 Forensic Medical Clinic	0	44,300	0	0	0	0	0	0	0	0	0	0
TOTAL	0	23,508,757	0	0	0	0	0	0	0	0	224,465,661	31,133,741

Provider Name:
QUEEN OF THE VALLEY MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2008

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	910,709	559,995	94,833	276,601	0	207,163	0	908,454	48,918	2,316	790,972	0
37.01 Lithotripsy	0	0	0	140	0	131	0	0	0	0	2,103	0
39.00 Delivery Room and Labor Room	150,509	92,548	36,906	66,143	22,396	49,564	0	316,715	10,211	0	42,431	0
40.00 Anesthesiology	4,958	3,049	0	9,690	0	7,253	0	283	11,352	0	105,808	0
41.00 Radiology - Diagnostic	325,272	200,010	36,067	189,440	0	141,884	0	261,775	8,041	8,238	180,142	0
41.01 Magnetic Resonance Imaging	113,277	69,654	9,505	16,149	0	12,089	0	2,756	889	27	112,449	0
41.02 Ultrasound	37,694	23,178	0	15,588	0	11,668	0	34	659	1	60,705	0
41.03 CAT Scan	103,312	63,527	12,449	29,397	0	22,022	0	28,346	3,949	166	217,167	0
41.04 Cardiac Catheterization Laboratory	99,400	61,121	10,869	46,950	0	35,162	0	174,136	46,907	0	174,155	0
42.00 Radiology - Therapeutic	218,120	134,122	13,392	37,401	0	28,014	0	45,400	0	17	162,199	0
43.00 Radioisotope	41,291	25,390	13,044	13,154	0	9,855	0	1,159	263	46,584	50,781	0
44.00 Laboratory	362,651	222,994	16,501	279,362	0	209,213	0	189,283	18,898	121	604,476	0
47.00 Blood Storing and Processing	0	0	0	0	0	0	0	0	0	0	12,123	0
49.00 Respiratory Therapy	56,991	35,044	2,963	80,701	0	60,443	0	6,183	3,363	29	144,321	0
50.00 Physical Therapy	345,031	212,159	4,939	92,778	0	69,510	0	146,881	987	18	53,827	0
51.00 Occupational Therapy	33,441	20,563	0	27,712	0	20,761	0	1,013	10	0	15,414	0
52.00 Speech Pathology	87,710	53,933	0	16,758	0	12,562	0	867	103	103	15,279	0
53.00 Electrocardiology	33,392	20,533	0	41,146	0	30,800	0	107,587	718	0	45,116	0
53.01 Echocardiology	0	0	0	5,055	0	3,784	0	481	92	0	40,062	0
54.00 Electroencephalography	2,017	1,240	0	1,826	0	1,367	0	661	0	0	1,187	0
54.01 EMG	1,580	971	0	1,451	0	1,077	0	515	63	0	926	0
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	1,437,781	0	473,311	0
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	4,514,452	375,086	0
57.00 Renal Dialysis	25,300	15,557	0	21,860	0	16,372	0	93,873	5,532	0	19,211	0
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
59.01	0	0	0	0	0	0	0	0	0	0	0	0
59.02	0	0	0	0	0	0	0	0	0	0	0	0
59.03	0	0	0	0	0	0	0	0	0	0	0	0
60.00 Clinic	0	0	0	0	0	0	0	0	0	0	0	0
60.01 Women's Health Center	184,874	113,679	5,923	64,364	0	48,197	0	166,785	606	4,754	23,915	0
60.02 Dietitian's Services	50,380	30,979	0	28,180	0	21,103	0	481	17	0	1,816	0
61.00 Emergency	297,494	182,929	85,866	163,273	0	122,280	0	767,619	24,013	2,813	272,861	0
61.01 Industrial Health	131,990	81,161	4,978	54,815	0	41,049	0	87,021	490	4,999	17,009	0
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
63.40 RHC	0	0	0	0	0	0	0	0	0	0	0	0
63.60 FQHC	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	14,971	9,205	0	3,604	0	2,707	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
100.00 Other Non-Reimbursable	307,920	189,340	0	0	0	0	0	0	0	0	0	0
100.01 Care For The Poor	0	0	0	4,307	0	3,232	0	0	0	591	0	0
100.02 Clinic OLE	0	0	0	0	0	0	0	0	0	0	0	0
100.03 Marketing/Public Relations	0	0	0	2,949	0	2,207	0	0	0	0	0	0
100.04 Community Outreach	135,392	83,253	0	53,644	0	40,155	0	51,299	76	0	0	0
100.05 HIV Network/Case Management	0	0	0	34,827	0	26,069	0	29,797	31	0	0	0
100.06 Convent	68,049	41,843	0	0	0	0	0	0	0	0	0	0
100.07 Foundation	20,487	12,598	0	23,499	0	17,581	0	0	0	0	0	0
100.08 Non-Reimbursable Meals	0	0	0	0	229,616	0	0	0	0	0	0	0
100.09 Wellness Center	763,579	469,524	0	0	0	0	0	0	0	0	0	0
100.10 Forensic Medical Clinic	57,939	35,626	0	7,724	0	5,782	0	32,991	158	335	0	0
TOTAL	7,600,522	4,688,030	987,710	3,332,548	4,060,292	2,399,313	0	9,557,806	1,722,666	4,594,897	4,759,670	965,180

STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:
QUEEN OF THE VALLEY MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2008

	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 (ACCU M COST)	MAINT & REPAIRS (SQ FT) 7.00 (Adj 6)
ANCILLARY COST CENTERS											
37.00	Operating Room	8,394,679								15,408,310	37,473
37.01	Lithotripsy	2,303								54,687	
39.00	Delivery Room and Labor Room	2,255,780								4,205,785	6,193
40.00	Anesthesiology	263,319								646,473	204
41.00	Radiology - Diagnostic	4,644,312								7,651,393	13,384
41.01	Magnetic Resonance Imaging	448,827								1,338,335	4,661
41.02	Ultrasound	547,325								935,174	1,551
41.03	CAT Scan	747,605								1,605,607	4,251
41.04	Cardiac Catheterization Laboratory	2,329,787								3,836,299	4,090
42.00	Radiology - Therapeutic	1,338,896								2,829,419	8,975
43.00	Radioisotope	462,606								1,633,183	1,699
44.00	Laboratory	6,344,105								11,583,478	14,922
47.00	Blood Storing and Processing									1,511,282	
49.00	Respiratory Therapy	2,212,013								3,389,301	2,345
50.00	Physical Therapy	2,098,829								3,073,200	14,197
51.00	Occupational Therapy	665,725								894,424	1,376
52.00	Speech Pathology	408,184								646,374	3,609
53.00	Electrocardiology	1,793,508								2,520,687	1,374
53.01	Echocardiology	254,285								349,203	
54.00	Electroencephalography	33,272								58,298	83
54.01	EMG	25,952								46,274	65
55.00	Medical Supplies Charged to Patients									18,113,917	
56.00	Drugs Charged to Patients									6,116,023	
57.00	Renal Dialysis									1,243,968	1,041
58.00	ASC (Non-Distinct Part)	859,307								0	
59.01										0	
59.02										0	
59.03										0	
60.00	Clinic									0	
60.01	Women's Health Center	1,110,120								1,996,690	7,607
60.02	Dietitian's Services	663,136								967,599	2,073
61.00	Emergency	4,688,161								6,946,759	12,241
61.01	Industrial Health	1,025,165								2,141,280	5,431
62.00	Observation Beds									0	
63.40	RHC									0	
63.60	FOHC									0	
85.00										0	
86.00										0	
NONREIMBURSABLE COST CENTERS											
96.00	Gift, Flower, Coffee Shop and Canteen	44,111								372,969	616
98.00	Physicians' Private Office									0	
99.00	Nonpaid Workers									0	
100.00	Other Non-Reimbursable									324,149	12,670
100.01	Care For The Poor	69,256								144,740	
100.02	Clinic OLE									0	
100.03	Marketing/Public Relations	69,196								103,136	
100.04	Community Outreach	1,154,617								3,352,369	5,571
100.05	HIV Network/Case Management	886,556								1,220,904	
100.06	Convent									47,816	2,800
100.07	Foundation	2,390								339,008	843
100.08	Non-Reimbursable Meals									0	
100.09	Wellness Center									4,579,044	31,419
100.10	Forensic Medical Clinic	196,536								277,831	2,384
	TOTAL	104,296,242	0	0	0	0	0	0	0	193,331,920	312,739
	COST TO BE ALLOCATED	23,508,757	0	0	0	0	0	0	0	31,133,741	7,600,522
	UNIT COST MULTIPLIER - SCH 8	0.225404	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.161038	24.303083

STATE OF CALIFORNIA

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

SCHEDULE 9.2

Provider Name:
QUEEN OF THE VALLEY MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2008

OPER PLANT (SQ FT) (Adj 6)	LAUNDRY & LINEN (LB LNDY) (Adj 7)	HOUSE-KEEPING (HR SERV) (Adj 7)	DIETARY (MEALS SERVED)	CAFETERIA (NO. OF FTE'S)	MAINT OF PERSONNEL (# HOUSED)	NURSING ADMIN (NURSE HR)	CENT SERV & SUPPLY (CST REQ) (Adj 8)	PHARMACY (COSTS REQUIS)	MED REC (GROSS REVENUE)	SOC SERV (TIME SPENT)	STAT
8.00	9.00	10.00	11.00	12.00	13.00	14.00	15.00	16.00	17.00	18.00	19.00

GENERAL SERVICE COST CENTERS

Old Cap Rel Costs - Buildings and Fixtures
 Old Cap Rel Costs - Movable Equipment
 New Cap Rel Costs - Buildings and Fixtures
 New Cap Rel Costs - Movable Equipment

4.01
 4.02
 4.03
 4.04
 4.05
 4.06
 4.07
 4.08

Employee Benefits
 Non-Patient Telephones
 Data Processing
 Purchasing/Receiving
 Patient Admitting
 Patient Business Office

5.00
 6.01
 6.02
 6.03
 6.04
 6.05
 6.06
 6.07
 6.08

Administrative and General
 Maintenance and Repairs
 Operation of Plant
 Laundry and Linen Service
 Housekeeping

7.00
 8.00
 9.00
 10.00
 11.00
 12.00

Maintenance of Personnel
 Nursing Administration
 Central Services and Supply
 Pharmacy
 Medical Records and Library
 Social Service

13.00
 14.00
 15.00
 16.00
 17.00
 18.00
 19.00
 19.02
 19.03

Nursing School
 Clinical Pastoral Education
 Intern and Res Service - Salary and Fringes
 Intern and Res - Other Program
 Paramedical Ed Program

20.00
 21.00
 22.00
 23.00
 24.00

INPATIENT ROUTINE COST CENTERS

Adults and Pediatrics (Gen Routine)
 Intensive Care Unit
 Coronary Care Unit
 Neonatal Intensive Care Unit
 I. C. Newborn Nursery
 Subprovider
 Subprovider 2 Psych

25.00
 26.00
 27.00
 28.00
 30.00
 31.00
 31.01
 32.00

Nursery
 Medicare Certified Nursing Facility
 Distinct Part Nursing Facility
 Adult Subacute Care Unit
 Subacute Care Unit II
 Transitional Care Unit

33.00
 34.00
 35.00
 36.00
 36.01
 36.02

884	32,245	2,072	184,361								
2,526	5,945	686									
6,986											
2,819											
3,935		3,583		4,781							
9,832		1,484		1,980		3,793					
3,187		1,732		2,311			84,376				
3,926		2,134		2,847			5,603				
		530		708			223				

52,076	699,157	16,319	120,757	21,770	10,469	430,635	708,677	10,469	96,098,778	17,901
11,346	92,945	3,565	8,668	4,756	250	96,175	256,083	250	28,179,943	888
1,891	0	812		1,084	1,891	21,593	59,015	1,891	5,586,252	380

2,944	8,497	448		598		12,298			1,795,343	22
4,869	77,951	1,287	11,504	1,717		33,606	88,229		2,888,132	2,577

STATE OF CALIFORNIA

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

SCHEDULE 9.2

Provider Name:
QUEEN OF THE VALLEY MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2008

	OPER PLANT (SQ FT) (Adj 6)	LAUNDRY & LINEN (LB LNDRY) (Adj 7)	HOUSE-KEEPING (HR SERV) (Adj 7)	DIETARY (MEALS SERVED)	CAFETERIA (NO. OF FTE'S)	MAINT OF PERSONNEL (# HOUSED)	NURSING ADMIN (NURSE HR)	CENT SERV & SUPPLY (CST REQ) (Adj 8)	PHARMACY (COSTS REQUIS)	MED REC (GROSS REVENUE)	SOC SERV (TIME SPENT)	STAT
	8.00	9.00	10.00	11.00	12.00	13.00	14.00	15.00	16.00	17.00	18.00	19.00
ANCILLARY COST CENTERS												
37.00	37,473	135,951	5,909	7,883	7,883	105,794	596,827	3,129	142,886,277			
37.01	Lithotripsy		3		5				379,960			
39.00	6,193	52,908	1,413	1,913	1,886	36,883	124,582		7,664,966			
40.00	204		207		276	33	138,505		19,113,770			
41.00	13,384	51,705	4,047		5,399	30,485	98,110	11,130	32,541,963			
41.01	4,661	13,626	333		444	4	10,841	37	20,313,432			
41.02	1,551		333		444	4	8,046	2	10,966,125			
41.03	4,251	17,847	628		838	3,301	48,179	224	39,230,396			
41.04	4,090	15,582	1,003		1,338	20,279	572,288	23	31,460,463			
42.00	8,975	19,198	799		1,066	5,287		62,937	9,173,455			
43.00	1,699	18,699	281		375	135	3,210	163	109,196,406			
44.00	14,922	23,656	5,968		7,961	22,043			2,189,997			
47.00												
49.00	2,345	4,248	1,724		2,300	720	41,034	39	26,070,996			
50.00	14,197	7,080	1,982		2,645	17,105	12,043	24	9,723,671			
51.00	1,376		592		790	118	122		2,784,429			
52.00	3,609		358		478	101	1,256	139	2,760,160			
53.00	1,374		879		1,172	12,529	8,764		8,150,055			
53.01			108		144	56	1,120		7,237,027			
54.00	83		39		52	77			214,411			
54.01	65		31		41	60	764		167,236			
55.00							17,541,666		85,501,948			
56.00								6,099,235	67,757,958			
57.00	1,041		467		623	10,932			3,470,473			
58.00												
59.01												
59.02												
59.03												
60.00												
60.01	7,607	8,491	1,375		1,834	19,423	7,388	6,423	4,320,244			
60.02	2,073		602		803	212			328,112			
61.00	12,241	123,096	3,488		4,653	89,393	292,971	3,800	49,291,435			
61.01	5,431	7,136	1,171		1,562	10,134	5,982	6,754	3,072,680			
62.00												
63.40												
63.60												
85.00												
86.00												
NONREIMBURSABLE COST CENTERS												
96.00	616		77		103							
98.00												
99.00												
100.00	12,670		92		123			798				
100.01												
100.02												
100.03												
100.04	5,571		63		84							
100.05			1,146		1,528	5,974	925					
100.06	2,800		744		992	3,470	383					
100.07	843		502		669	3						
100.08				19,613								
100.09	31,419		165		220	3,842	1,924	453				
100.10	2,384											
TOTAL	312,369	1,415,963	71,193	346,816	91,299	0	996,599	21,017,407	6,207,920	859,817,174	21,768	0
COST TO BE ALLOCATED	4,668,030	987,710	3,332,548	4,060,292	2,399,313	0	8,557,806	1,722,666	4,594,897	4,759,670	965,180	0
UNIT COST MULTIPLIER - SCH 8	14,943,960	0,697,553	46,810,057	11,707,338	26,279,725	0,000,000	8,587,010	0,081,964	0,740,167	0,005,536	44,339,388	0,000,000

Provider Name:
 QUEEN OF THE VALLEY MEDICAL CENTER

Fiscal Period Ended:
 JUNE 30, 2008

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 - Buildings and Fixtures
- 2.00 Old Cap Rel Costs - Movable Equipment
- 3.00 New Cap Rel Costs - Buildings 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

- 7.00 Administrative and General
- 8.00 Maintenance and Repairs
- 9.00 Operation of Plant
- 10.00 Laundry and Linen Service
- 11.00 Housekeeping
- 12.00 Dietary
- 13.00 Cafeteria
- 14.00 Maintenance of Personnel
- 15.00 Nursing Administration
- 16.00 Central Services and Supply
- 17.00 Pharmacy
- 18.00 Medical Records and Library
- 19.00 Social Service
- 19.01
- 19.02
- 19.03

- 20.00 Nursing School
- 21.00 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, 2008

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	GENERAL SERVICE COST CENTERS			
1.00	Old Cap Rel Costs - Buildings and Fixtures	\$	\$ 0	\$ 0
2.00	Old Cap Rel Costs - Movable Equipment		0	0
3.00	New Cap Rel Costs - Buildings and Fixtures	520,948	16,151	537,099
4.00	New Cap Rel Costs - Movable Equipment	30,315	51,433	81,748
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	23,522,981	(22,873)	23,500,108
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	28,852,126	(240,327)	28,611,799
7.00	Maintenance and Repairs	6,336,761	0	6,336,761
8.00	Operation of Plant	3,900,988	0	3,900,988
9.00	Laundry and Linen Service	802,248	0	802,248
10.00	Housekeeping	2,421,386	0	2,421,386
11.00	Dietary	2,923,276	0	2,923,276
12.00	Cafeteria		0	0
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	5,902,625	0	5,902,625
15.00	Central Services and Supply	1,585,388	(795,477)	789,911
16.00	Pharmacy	3,131,668	0	3,131,668
17.00	Medical Records and Library	3,416,821	0	3,416,821
18.00	Social Service	664,430	0	664,430
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)	27,981,987	0	27,981,987
26.00	Intensive Care Unit	7,034,024	0	7,034,024
27.00	Coronary Care Unit		0	0
28.00	Neonatal Intensive Care Unit		0	0
30.00	I. C. Newborn Nursery	1,735,791	0	1,735,791
31.00	Subprovider		0	0
31.01	Subprovider 2 Psych		0	0
32.00			0	0
33.00	Nursery	857,441	0	857,441
34.00	Medicare Certified Nursing Facility	2,034,131	0	2,034,131
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, 2008

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
37.00	Operating Room	\$ 13,452,570	\$ 0	\$ 13,452,570
37.01	Lithotripsy	54,168	0	54,168
39.00	Delivery Room and Labor Room	3,686,821	0	3,686,821
40.00	Anesthesiology	586,774	0	586,774
41.00	Radiology - Diagnostic	6,581,851	0	6,581,851
41.01	Magnetic Resonance Imaging	1,229,263	0	1,229,263
41.02	Ultrasound	809,175	0	809,175
41.03	CAT Scan	1,429,885	0	1,429,885
41.04	Cardiac Catheterization Laboratory	3,304,220	0	3,304,220
42.00	Radiology - Therapeutic	2,512,407	0	2,512,407
43.00	Radioisotope	1,526,029	0	1,526,029
44.00	Laboratory	10,128,188	0	10,128,188
47.00	Blood Storing and Processing	1,511,282	0	1,511,282
49.00	Respiratory Therapy	2,886,728	0	2,886,728
50.00	Physical Therapy	2,576,040	0	2,576,040
51.00	Occupational Therapy	742,034	0	742,034
52.00	Speech Pathology	548,247	0	548,247
53.00	Electrocardiology	2,114,094	0	2,114,094
53.01	Echocardiology	291,886	0	291,886
54.00	Electroencephalography	50,658	0	50,658
54.01	EMG	40,314	0	40,314
55.00	Medical Supplies Charged to Patients	17,318,440	795,477	18,113,917
56.00	Drugs Charged to Patients	6,116,023	0	6,116,023
57.00	Renal Dialysis	1,048,512	0	1,048,512
58.00	ASC (Non-Distinct Part)		0	0
59.01			0	0
59.02			0	0
59.03			0	0
60.00	Clinic		0	0
60.01	Women's Health Center	1,733,564	0	1,733,564
60.02	Dietitian's Services	814,610	0	814,610
61.00	Emergency	5,869,271	0	5,869,271
61.01	Industrial Health	1,900,994	0	1,900,994
62.00	Observation Beds		0	0
63.40	RHC		0	0
63.60	FQHC		0	0
85.00			0	0
86.00			0	0
	SUBTOTAL	\$ 214,519,383	\$ (195,616)	\$ 214,323,767
	NONREIMBURSABLE COST CENTERS			
96.00	Gift, Flower, Coffee Shop and Canteen	348,827	13,155	361,982
98.00	Physicians' Private Office		0	0
99.00	Nonpaid Workers		0	0
100.00	Other Non-Reimbursable	82,432	241,717	324,149
100.01	Care For The Poor	129,129	0	129,129
100.02	Clinic OLE		0	0
100.03	Marketing/Public Relations	87,539	0	87,539
100.04	Community Outreach	3,082,666	0	3,082,666
100.05	HIV Network/Case Management	1,021,071	0	1,021,071
100.06	Convent	43,068	0	43,068
100.07	Foundation	337,040	0	337,040
100.08	Non-Reimbursable Meals		0	0
100.09	Wellness Center	680,265	3,845,497	4,525,762
100.10	Forensic Medical Clinic	229,488	0	229,488
100.99	SUBTOTAL	\$ 6,041,525	\$ 4,100,369	\$ 10,141,894
101	TOTAL	\$ 220,560,908	\$ 3,904,753	\$ 224,465,661

(To Schedule 8)

Provider Name:
 QUEEN OF THE VALLEY MEDICAL CENTER

Page 1
 Fiscal Period Ended:
 JUNE 30, 2008

	TOTAL ADJ (Page 1 & 2)	1	2	3	4	5	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	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	795,477												
56.00 Drugs Charged to Patients	0												
57.00 Renal Dialysis	0												
58.00 ASC (Non-Distinct Part)	0												
59.01	0												
59.02	0												
59.03	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												
63.40 RHC	0												
63.60 FQHC	0												
85.00	0												
86.00	0												
NONREIMBURSABLE COST CENTERS													
96.00 Gift, Flower, Coffee Shop and Canteen	13,155		13,155										
98.00 Physicians' Private Office	0												
99.00 Nonpaid Workers	0												
100.00 Other Non-Reimbursable	241,717					241,717							
100.01 Care For The Poor	0												
100.02 Clinic OLE	0												
100.03 Marketing/Public Relations	0												
100.04 Community Outreach	0												
100.05 HIV Network/Case Management	0												
100.06 Convent	0												
100.07 Foundation	0												
100.08 Non-Reimbursable Meals	0												
100.09 Wellness Center	3,845,497					3,845,497							
100.10 Forensic Medical Clinic	0												
101.00 TOTAL	\$3,904,753	0	0	0	(182,461)	4,087,214	0	0	0	0	0	0	0

(To Sch 10)

Provider Name		Fiscal Period		Provider Number		Adjustments		
QUEEN OF THE VALLEY MEDICAL CENTER		JULY 1, 2007 THROUGH JUNE 30, 2008		ZZR00009F		17		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
RECLASSIFICATIONS OF REPORTED COSTS								
1	10	A	55.00	7	Medical Supplies Charged to Patients	\$17,318,440	\$795,477	\$18,113,917
	10	A	15.00	7	Central Services and Supply	1,585,388	(795,477)	789,911
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								
2	10	A	96.00	7	Gift, Flower, Coffee Shop and Canteen	\$348,827	\$13,155	\$361,982
	10	A	6.00	7	Administrative and General	28,852,126	(13,155)	28,838,971 *
To adjust the provider's adjustment of Administrative and General expense to agree with the provider's records. CMS Pub. 15-1, Sections 2300 and 2304								
3	10	A	3.00	7	New Capital Related Costs - Building and Fixtures	\$520,948	\$16,151	\$537,099
	10	A	4.00	7	New Capital Related Costs - Movable Equipment	30,315	51,433	81,748
	10	A	6.00	7	Administrative and General	28,838,971	(67,584)	28,771,387 *
To reclassify home office costs to agree with the filed Home Office Cost Report. CMS Pub. 15-1, Sections 2150.2 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, 2007 THROUGH JUNE 30, 2008		ZZR00009F		17		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
ADJUSTMENTS TO REPORTED COSTS								
4	10	A		5.00	7	Employee Benefits	\$23,522,981	\$23,500,108
	10	A		6.00	7	Administrative and General	28,771,387	28,611,799
* To eliminate non-allowable sponsorship expenses also known as mission integration expenses. CMS Pub. 15-1, Sections 2104.5, 2300, and 2304								
5	10	A		100.00	7	Other Nonreimbursable	\$82,432	\$324,149
	10	A		100.09	7	Wellness Center	680,265	4,525,762
To reverse the provider's abatement of revenues against non-reimbursable cost centers. CMS Pub. 15-1, Sections 2300, 2304, and 2328 CMS Pub. 15-2, Section 3613								

*Balance carried forward from prior/to subsequent adjustments

Provider Name		Fiscal Period		Provider Number		Adjustments		
QUEEN OF THE VALLEY MEDICAL CENTER		JULY 1, 2007 THROUGH JUNE 30, 2008		ZZR00009F		17		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
ADJUSTMENTS TO REPORTED STATISTICS								
6	9	B-1	100.00	7, 8	Other Non-Reimbursable (Square Feet)	0	12,670	12,670
	9	B-1	7.00	7	Total - Square Feet	300,069	12,670	312,739
	9	B-1	8.00	8	Total - Square Feet	299,699	12,670	312,369
To adjust reported square footage statistics to agree with the provider's records and to establish square footage relating to the rented Medical Office Building. CMS Pub. 15-1, Sections 2300, 2304, 2306, and 2328								
7	9	B-1	10.00	9	Housekeeping (Pounds of Laundry)	0	32,245	32,245
	9	B-1	11.00	9	Dietary	0	5,945	5,945
	9	B-1	25.00	9	Adults and Pediatrics	1,063,603	(364,446)	699,157
	9	B-1	26.00	9	Intensive Care Unit	120,030	(27,085)	92,945
	9	B-1	30.00	9	I.C. Newborn Nursery	44,672	(44,672)	0
	9	B-1	33.00	9	Nursery	67,406	(58,909)	8,497
	9	B-1	34.00	9	Skilled Nursing Facility	103,108	(25,157)	77,951
	9	B-1	37.00	9	Operating Room	0	135,951	135,951
	9	B-1	39.00	9	Delivery and Labor Room	17,143	35,765	52,908
	9	B-1	41.00	9	Radiology - Diagnostic	0	51,705	51,705
	9	B-1	41.01	9	Magnetic Resonance Imaging	0	13,626	13,626
	9	B-1	41.03	9	CAT Scan	0	17,847	17,847
	9	B-1	41.04	9	Cardiac Catheterization Laboratory	0	15,582	15,582
	9	B-1	42.00	9	Radiology - Therapeutic	0	19,198	19,198
	9	B-1	43.00	9	Radioisotope	0	18,699	18,699
	9	B-1	44.00	9	Laboratory	0	23,656	23,656
	9	B-1	49.00	9	Respiratory Therapy	0	4,248	4,248
	9	B-1	50.00	9	Physical Therapy	0	7,080	7,080
	9	B-1	60.01	9	Women's Health Center	0	8,491	8,491
	9	B-1	61.00	9	Emergency	0	123,096	123,096
	9	B-1	61.01	9	Industrial Health	0	7,136	7,136
To adjust reported pounds of laundry statistics for reasonableness and to agree with the provider's prior year audited percentages CMS Pub. 15-1, Sections 2300, 2304, 2306, and 2313								

Provider Name		Fiscal Period		Provider Number		Adjustments		
QUEEN OF THE VALLEY MEDICAL CENTER		JULY 1, 2007 THROUGH JUNE 30, 2008		ZZR00009F		17		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
8	9	B-1		55.00	15	17,259,856	281,810	17,541,666
9	9	B-1		15.00	15	20,735,597	281,810	21,017,407
<p style="text-align: center;">ADJUSTMENTS TO REPORTED STATISTICS</p> <p>Medical Supplies Charged to Patients</p> <p>Total - Costed Requisitions</p> <p>To adjust reported Central Services and Supply statistics in conjunction with audit adjustment number 1 and to agree with the provider's records.</p> <p>CMS Pub. 15-1, Sections 2300, 2304, and 2306</p>								

Provider Name		Fiscal Period		Provider Number		Adjustments		
QUEEN OF THE VALLEY MEDICAL CENTER		JULY 1, 2007 THROUGH JUNE 30, 2008		ZZR00009F		17		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
9	4	S-3	I	5.00	6	40,078	441	40,519
<p style="text-align: center;">ADJUSTMENT TO REPORTED PATIENT DAYS</p> <p>Adults and Pediatrics - Total To adjust total patient days to incorporate observation days applicable to the audit period. CMS Pub. 15-1, Sections 2205, 2300, and 2304</p>								

Provider Name		Fiscal Period		Provider Number		Adjustments		
QUEEN OF THE VALLEY MEDICAL CENTER		JULY 1, 2007 THROUGH JUNE 30, 2008		ZZR00009F		17		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA								
10	4	D-1	I	XIX	9.00	1	1,466	1,483
	4A	D-1	II	XIX	43.00	4	98	99
	4A	D-1	II	XIX	42.00	4	647	649
11	4A	Supplemental Cost Report, Sch. 7					28	37
12	6	D-4	XIX	XIX	37.00	2	\$1,050,123	\$1,059,940
	6	D-4	XIX	XIX	39.00	2	2,179,431	2,183,755
	6	D-4	XIX	XIX	40.00	2	173,619	174,035
	6	D-4	XIX	XIX	41.00	2	182,156	188,963
	6	D-4	XIX	XIX	41.02	2	78,009	79,080
	6	D-4	XIX	XIX	41.04	2	204,554	206,049
	6	D-4	XIX	XIX	44.00	2	1,639,250	1,662,188
	6	D-4	XIX	XIX	49.00	2	467,482	475,269
	6	D-4	XIX	XIX	50.00	2	58,675	61,505
	6	D-4	XIX	XIX	51.00	2	28,423	30,731
	6	D-4	XIX	XIX	52.00	2	61,728	63,547
	6	D-4	XIX	XIX	53.00	2	42,874	43,385
	6	D-4	XIX	XIX	55.00	2	774,566	775,272
	6	D-4	XIX	XIX	56.00	2	1,477,003	1,516,625
	6	D-4	XIX	XIX	57.00	2	114,075	92,193
	6	D-4	XIX	XIX	61.00	2	328,483	343,207
	6	D-4	XIX	XIX	101.00	2	9,199,849	9,295,142
13	2	E-3	III	XIX	10.00	1	\$6,216,351	\$6,269,531
	2	E-3	III	XIX	11.00	1	9,199,849	9,295,142

-Continued on next page-

Provider Name		Fiscal Period		Provider Number		Adjustments	
QUEEN OF THE VALLEY MEDICAL CENTER		JULY 1, 2007 THROUGH JUNE 30, 2008		ZZR00009F		17	
Report References							
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)
			Part	Title	Line		

ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA

-Continued from previous page-
14 1 E-3

III XIX 57.00 1 Medi-Cal Interim Payments \$6,782,250 \$74,711 \$6,856,961

To adjust Medi-Cal Settlement Data to agree with the following EDS Paid Claims Summary:

- Report Date: October 14, 2009
- Payment Period: July 1, 2007 through October 13, 2009
- Service Period: July 1, 2007 through June 30, 2008
- CMS Pub. 15-1, Sections 2304, 2404, and 2408
- CCR, Title 22, Section 51541

Provider Name		Fiscal Period		Provider Number		Adjustments		
QUEEN OF THE VALLEY MEDICAL CENTER		JULY 1, 2007 THROUGH JUNE 30, 2008		ZZR00009F		17		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
<u>ADJUSTMENTS TO OTHER MATTERS</u>								
15	1	Not Reported				\$0	\$430	\$430
Medi-Cal Overpayment To recover outstanding Medi-Cal credit balances. CCR, Title 22, Sections 50761 and 51458.1								
16	N/A	S-3	I	XIX	12.00	14	511	69
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)								
17	1	Not Reported				\$0	\$2,036	\$2,036
Routine Services - Late Billing Penalty Adjustment To include below-the-line adjustment for 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								