

**REPORT
ON THE
COST REPORT REVIEW**

**CITRUS VALLEY MEDICAL CENTER
COVINA, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1982629440**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Margaret A. Varho
Audit Supervisor: Felipe Avila
Auditor: Lang Doan**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

Date: September 20, 2013

Debbie Cooper
Corporate Director, Financial Operations
Citrus Valley Health Partners
140 W. College Street
Covina, CA 91722

CITRUS VALLEY MEDICAL CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1982629440
FISCAL PERIOD ENDED DECEMBER 31, 2011

We have examined the provider's Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

In our opinion, the audited combined settlement for the fiscal period due the State in the amount of \$31,868, 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. Computation of Medi-Cal Cost (CONTRACT Schedules)
4. Computation of Distinct Part Nursing Facility Per Diem (DPNF Schedules)
5. Audit Adjustments Schedule

Debbie Cooper
Page 2

The audited settlement will be incorporated into a Statements of Account Status, which may reflect tentative retroactive adjustment determinations, payments from the provider, and other financial transactions initiated by the Department. The Statements of Account Status will be forwarded to the provider by the State fiscal intermediary. Instructions regarding payment will be included with the Statements of Account Status.

Future long-term care prospective rates may be affected by this examination. The extent of the rate changes will be determined by the Department's Medi-Cal Benefits, Waiver Analysis and Rates Division.

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

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

Chief
Department of Health Care Services
Office of Administrative 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.

Debbie Cooper
Page 3

If you have questions regarding this report, you may call the Audits Section—Santa Ana at (714) 558-4434.

(Original signed by Margaret Varho)

Margaret A. Varho, Chief
Audits Section—Santa Ana
Financial Audits Branch

Certified

SUMMARY OF FINDINGS

Provider Name:
CITRUS VALLEY MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2011

| | | SETTLEMENT | COST |
|---|-------------------------------------|-------------|---------------|
| 1. Medi-Cal Noncontract Settlement (SCHEDULE 1) Provider NPI: 1982629440 | Reported | \$ 0 | |
| | Net Change | \$ (31,868) | |
| | Audited Amount Due Provider (State) | \$ (31,868) | |
| | | | |
| 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: 1982629440 | Reported | | \$ 52,687,136 |
| | Net Change | | \$ (251,412) |
| | Audited Cost | | \$ 52,435,724 |
| | Audited Amount Due Provider (State) | \$ 0 | |
| | | | |
| 5. Distinct Part Nursing Facility (DPNF SCH 1) Provider NPI: 1982629440 | Reported | | \$ 773.83 |
| | Net Change | | \$ (7.66) |
| | Audited Cost Per Day | | \$ 766.17 |
| | 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) | | \$ (31,868) | |
| 9. Total Medi-Cal Cost | | | \$ 52,435,724 |

SUMMARY OF FINDINGS

Provider Name:
CITRUS VALLEY MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2011

| | | SETTLEMENT | COST |
|---|-------------------------------------|-------------|---------|
| 10. Subacute (SUBACUTE SCH 1-1) Provider NPI: | Reported | | \$ 0.00 |
| | Net Change | | \$ 0.00 |
| | Audited Cost Per Day | | \$ 0.00 |
| | Audited Amount Due Provider (State) | \$ 0 | |
| 11. Rural Health Clinic (RHC SCH 1) Provider NPI: | Reported | \$ 0 | |
| | Net Change | \$ 0 | |
| | Audited Amount Due Provider (State) | \$ 0 | |
| 12. Rural Health Clinic (RHC 95-210 SCH 1) Provider NPI: | Reported | \$ 0 | |
| | Net Change | \$ 0 | |
| | Audited Amount Due Provider (State) | \$ 0 | |
| 13. Rural Health Clinic (RHC 95-210 SCH 1-1) Provider NPI: | Reported | \$ 0 | |
| | Net Change | \$ 0 | |
| | Audited Amount Due Provider (State) | \$ 0 | |
| 14. County Medical Services Program (CMSP SCH 1) Provider NPI: | Reported | \$ 0 | |
| | Net Change | \$ 0 | |
| | Audited Amount Due Provider (State) | \$ 0 | |
| 15. Transitional Care (TC SCH 1) Provider NPI: | Reported | | \$ 0.00 |
| | Net Change | | \$ 0.00 |
| | Audited Cost Per Day | | \$ 0.00 |
| | Audited Amount Due Provider (State) | \$ 0 | |
| 16. Total Other Settlement Due Provider - (Lines 10 through 15) | | \$ 0 | |
| 17. Total Combined Audited Settlement Due Provider (State/CMSP/RHC) - (Line 8 + Line 16) | | \$ (31,868) | |

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
CITRUS VALLEY MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2011

Provider NPI:
1982629440

| | | REPORTED | AUDITED |
|---|----|--------------------------|---------------------------|
| 1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3) | | \$ <u>0</u> | \$ <u>162,966</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>0</u> | \$ <u>162,966</u> |
| 6. Interim Payments (Adj 5) | | \$ _____ | \$ <u>(194,834)</u> |
| 7. Balance Due Provider (State) | | \$ <u>0</u> | \$ <u>(31,868)</u> |
| 8. Duplicate Payments (Adj) | | \$ <u>0</u> | \$ <u>0</u> |
| 9. | \$ | \$ <u>0</u> | <u>0</u> |
| 10. | \$ | <u>0</u> | <u>0</u> |
| 11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State) | | \$ <u><u>0</u></u> | \$ <u><u>(31,868)</u></u> |
| | | (To Summary of Findings) | |

COMPUTATION OF LESSER OF
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:
CITRUS VALLEY MEDICAL CENTERFiscal Period Ended:
DECEMBER 31, 2011Provider NPI:
1982629440

REPORTED

AUDITED

REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3) \$ 0 \$ 167,909

CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj 4) \$ 0 \$ 514,6253. Inpatient Ancillary Service Charges (Adj 4) \$ 0 \$ 300,6294. Total Charges - Medi-Cal Inpatient Services \$ 0 \$ 815,2545. Excess of Customary Charges Over Reasonable Cost
(Line 4 minus Line 1) * \$ 0 \$ 647,3456. Excess of Reasonable Cost Over Customary Charges
(Line 1 minus Line 4) \$ 0 \$ 0

(To Schedule 1)

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

COMPUTATION OF
MEDI-CAL NET COSTS OF COVERED SERVICESProvider Name:
CITRUS VALLEY MEDICAL CENTERFiscal Period Ended:
DECEMBER 31, 2011Provider NPI:
1982629440

| | REPORTED | AUDITED |
|---|---------------------|-------------------------------|
| 1. Medi-Cal Inpatient Ancillary Services (Schedule 5) | \$ 0 | \$ 49,410 |
| 2. Medi-Cal Inpatient Routine Services (Schedule 4) | \$ 0 | \$ 118,499 |
| 3. Medi-Cal Inpatient Hospital Based Physician for Intern and Resident Services (Sch) | \$ 0 | \$ 0 |
| 4. \$ \$ | 0 | 0 |
| 5. \$ \$ | 0 | 0 |
| 6. SUBTOTAL (Sum of Lines 1 through 5) | \$ 0 | \$ 167,909 |
| 7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7) | \$ (See Schedule 1) | \$ 0 |
| 8. SUBTOTAL | \$ 0 | \$ 167,909 (To Schedule 2) |
| 9. Medi-Cal Deductible (Adj) | \$ 0 | \$ 0 |
| 10. Medi-Cal Coinsurance (Adj 5) | \$ 0 | \$ (4,943) |
| 11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients | \$ 0 | \$ 162,966 (To Schedule 1) |

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
CITRUS VALLEY MEDICAL CENTERFiscal Period Ended:
DECEMBER 31, 2011Provider NPI:
1982629440

GENERAL SERVICE UNIT NET OF SWING-BED COSTS

INPATIENT DAYS

| | REPORTED | AUDITED |
|--|----------|---------|
| 1. Total Inpatient Days (include private & swing-bed) (Adj) | 90,520 | 90,520 |
| 2. Inpatient Days (include private, exclude swing-bed) | 90,520 | 90,520 |
| 3. Private Room Days (exclude swing-bed private room) (Adj) | 0 | 0 |
| 4. Semi-Private Room Days (exclude swing-bed) (Adj) | 90,520 | 90,520 |
| 5. Medicare NF Swing-Bed Days through Dec 31 (Adj) | 0 | 0 |
| 6. Medicare NF Swing-Bed Days after Dec 31 (Adj) | 0 | 0 |
| 7. Medi-Cal NF Swing-Bed Days through July 31 (Adj) | 0 | 0 |
| 8. Medi-Cal NF Swing-Bed Days after July 31 (Adj) | 0 | 0 |
| 9. Medi-Cal Days (excluding swing-bed) (Adj) | 0 | 0 |

SWING-BED ADJUSTMENT

| | | |
|---|---------------|---------------|
| 17. Medicare NF Swing-Bed Rates through Dec 31 (Adj) | \$ 0.00 | \$ 0.00 |
| 18. Medicare NF Swing-Bed Rates after Dec 31 (Adj) | \$ 0.00 | \$ 0.00 |
| 19. Medi-Cal NF Swing-Bed Rates through July 31 (Adj) | \$ 0.00 | \$ 0.00 |
| 20. Medi-Cal NF Swing-Bed Rates after July 31 (Adj) | \$ 0.00 | \$ 0.00 |
| 21. Total Routine Serv Cost (Sch 8, Line 30, Col 27) | \$ 84,359,762 | \$ 84,433,412 |
| 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) | \$ 84,359,762 | \$ 84,433,412 |

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

| | | |
|--|----------------|----------------|
| 28. Gen Inpatient Routine Serv Charges (excl swing-bed charges) | \$ 158,265,941 | \$ 158,265,941 |
| 29. Private Room Charges (excluding swing-bed charges) | \$ 0 | \$ 0 |
| 30. Semi-Private Room Charges (excluding swing-bed charges) | \$ 158,265,941 | \$ 158,265,941 |
| 31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 ÷ L 28) | \$ 0.533025 | \$ 0.533491 |
| 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) | \$ 1,748.41 | \$ 1,748.41 |
| 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) | \$ 84,359,762 | \$ 84,433,412 |

PROGRAM INPATIENT OPERATING COST

| | | |
|---|-----------|------------|
| 38. Adjusted General Inpatient Routine Cost Per Diem (L 37 ÷ L 2) | \$ 931.95 | \$ 932.76 |
| 39. Program General Inpatient Routine Service Cost (L 9 x L 38) | \$ 0 | \$ 0 |
| 40. Cost Applicable to Medi-Cal (Sch 4A) | \$ 0 | \$ 118,499 |
| 41. Cost Applicable to Medi-Cal (Sch 4B) | \$ 0 | \$ 0 |
| 42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41) | \$ 0 | \$ 118,499 |

(To Schedule 3)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
CITRUS VALLEY MEDICAL CENTERFiscal Period Ended:
DECEMBER 31, 2011Provider NPI:
1982629440

| SPECIAL CARE AND/OR NURSERY UNITS | REPORTED | AUDITED |
|---|---------------|---------------|
| NURSERY | | |
| 1. Total Inpatient Routine Cost (Sch 8, Line 43, Col 27) | \$ 4,732,913 | \$ 5,078,009 |
| 2. Total Inpatient Days (Adj) | 9,183 | 9,183 |
| 3. Average Per Diem Cost | \$ 515.40 | \$ 552.98 |
| 4. Medi-Cal Inpatient Days (Adj) | 0 | 0 |
| 5. Cost Applicable to Medi-Cal | \$ 0 | \$ 0 |
| INTENSIVE CARE UNIT | | |
| 6. Total Inpatient Routine Cost (Sch 8, Line 31, Col 27) | \$ 11,829,007 | \$ 11,790,422 |
| 7. Total Inpatient Days (Adj) | 6,164 | 6,164 |
| 8. Average Per Diem Cost | \$ 1,919.05 | \$ 1,912.79 |
| 9. Medi-Cal Inpatient Days (Adj) | 0 | 0 |
| 10. Cost Applicable to Medi-Cal | \$ 0 | \$ 0 |
| CORONARY CARE UNIT | | |
| 11. Total Inpatient Routine Cost (Sch 8, Line 32, Col 27) | \$ 9,193,548 | \$ 9,168,874 |
| 12. Total Inpatient Days (Adj) | 4,966 | 4,966 |
| 13. Average Per Diem Cost | \$ 1,851.30 | \$ 1,846.33 |
| 14. Medi-Cal Inpatient Days (Adj) | 0 | 0 |
| 15. Cost Applicable to Medi-Cal | \$ 0 | \$ 0 |
| BURN INTENSIVE CARE UNIT | | |
| 16. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27) | \$ 0 | \$ 0 |
| 17. Total Inpatient Days (Adj) | 0 | 0 |
| 18. Average Per Diem Cost | \$ 0.00 | \$ 0.00 |
| 19. Medi-Cal Inpatient Days (Adj) | 0 | 0 |
| 20. Cost Applicable to Medi-Cal | \$ 0 | \$ 0 |
| SURGICAL INTENSIVE CARE UNIT | | |
| 21. Total Inpatient Routine Cost (Sch 8, Line 34, Col 27) | \$ 0 | \$ 0 |
| 22. Total Inpatient Days (Adj) | 0 | 0 |
| 23. Average Per Diem Cost | \$ 0.00 | \$ 0.00 |
| 24. Medi-Cal Inpatient Days (Adj) | 0 | 0 |
| 25. Cost Applicable to Medi-Cal | \$ 0 | \$ 0 |
| NEONATAL INTENSIVE CARE UNIT | | |
| 26. Total Inpatient Routine Cost (Sch 8, Line 35, Col 27) | \$ 15,755,542 | \$ 15,856,704 |
| 27. Total Inpatient Days (Adj) | 11,066 | 11,066 |
| 28. Average Per Diem Cost | \$ 1,423.78 | \$ 1,432.92 |
| 29. Medi-Cal Inpatient Days (Adj) | 0 | 0 |
| 30. Cost Applicable to Medi-Cal | \$ 0 | \$ 0 |
| ADMINISTRATIVE DAYS | | |
| 31. Per Diem Rate (Adj 2) | \$ 0.00 | \$ 351.26 |
| 32. Medi-Cal Inpatient Days (Adj 2) | 0 | 160 |
| 33. Cost Applicable to Medi-Cal | \$ 0 | \$ 56,202 |
| ADMINISTRATIVE DAYS | | |
| 34. Per Diem Rate (Adj 2) | \$ 0.00 | \$ 362.19 |
| 35. Medi-Cal Inpatient Days (Adj 2) | 0 | 172 |
| 36. Cost Applicable to Medi-Cal | \$ 0 | \$ 62,297 |
| 37. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,30,33,36) | \$ 0 | \$ 118,499 |

(To Schedule 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
CITRUS VALLEY MEDICAL CENTERFiscal Period Ended:
DECEMBER 31, 2011Provider NPI:
1982629440

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

(To Schedule 4)

SCHEDULE OF MEDI-CAL ANCILLARY COSTS

Provider Name:
CITRUS VALLEY MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2011

Provider NPI:
1982629440

| ANCILLARY COST CENTERS | | TOTAL ANCILLARY COST * | TOTAL ANCILLARY CHARGES (Adj) | RATIO COST TO CHARGES | MEDI-CAL CHARGES (From Schedule 6) | MEDI-CAL COST |
|------------------------|---|------------------------|-------------------------------|-----------------------|------------------------------------|---------------|
| 50.00 | Operating Room | \$ 20,315,904 | \$ 103,009,773 | 0.197223 | \$ 0 | \$ 0 |
| 51.00 | Recovery Room | 0 | 0 | 0.000000 | 0 | 0 |
| 52.00 | Labor Room and Delivery Room | 10,761,562 | 14,175,737 | 0.759154 | 0 | 0 |
| 53.00 | Anesthesiology | 0 | 0 | 0.000000 | 0 | 0 |
| 54.00 | Radiology-Diagnostic | 12,271,258 | 64,150,716 | 0.191288 | 14,084 | 2,694 |
| 55.00 | Radiology-Therapeutic | 1,633,061 | 8,743,259 | 0.186779 | 0 | 0 |
| 56.00 | Radioisotope | 2,190,788 | 9,667,622 | 0.226611 | 5,218 | 1,182 |
| 57.00 | Computed Tomography (CT) Scan | 4,533,138 | 48,778,917 | 0.092932 | 0 | 0 |
| 58.00 | Magnetic Resonance Imaging (MRI) | 1,919,457 | 8,572,299 | 0.223914 | 0 | 0 |
| 59.00 | Cardiac Catheterization | 3,290,586 | 17,306,044 | 0.190141 | 0 | 0 |
| 60.00 | Laboratory | 19,754,736 | 129,950,461 | 0.152017 | 72,459 | 11,015 |
| 61.00 | PBP Clinical Laboratory Services-Program Only | 0 | 0 | 0.000000 | 0 | 0 |
| 62.00 | Whole Blood & Packed Red Blood Cells | 0 | 0 | 0.000000 | 0 | 0 |
| 63.00 | Blood Storing, Processing, & Trans. | 0 | 0 | 0.000000 | 0 | 0 |
| 64.00 | Intravenous Therapy | 0 | 0 | 0.000000 | 0 | 0 |
| 65.00 | Respiratory Therapy | 9,334,422 | 57,370,239 | 0.162705 | 0 | 0 |
| 66.00 | Physical Therapy | 3,160,675 | 8,573,234 | 0.368668 | 16,493 | 6,080 |
| 67.00 | Occupational Therapy | 1,736,656 | 4,168,551 | 0.416609 | 1,906 | 794 |
| 68.00 | Speech Pathology | 921,300 | 1,960,431 | 0.469948 | 267 | 125 |
| 69.00 | Electrocardiology | 2,089,543 | 29,141,568 | 0.071703 | 0 | 0 |
| 70.00 | Electroencephalography | 149,423 | 378,428 | 0.394853 | 0 | 0 |
| 71.00 | Medical Supplies Charged to Patients | 8,852,283 | 34,078,767 | 0.259759 | 7,637 | 1,984 |
| 72.00 | Implantable Devices Charged to Patients | 14,675,348 | 43,683,097 | 0.335950 | 0 | 0 |
| 73.00 | Drugs Charged to Patients | 20,944,542 | 149,736,290 | 0.139876 | 182,565 | 25,536 |
| 74.00 | Renal Dialysis | 2,944,795 | 4,420,288 | 0.666200 | 0 | 0 |
| 75.00 | ASC (Non-Distinct Part) | 0 | 0 | 0.000000 | 0 | 0 |
| 75.01 | Gastro Intestinal Services | 3,727,477 | 8,102,109 | 0.460063 | 0 | 0 |
| 76.97 | Cardiac Rehabilitation | 1,176,802 | 1,722,871 | 0.683047 | 0 | 0 |
| 78.00 | | 0 | 0 | 0.000000 | 0 | 0 |
| 79.00 | | 0 | 0 | 0.000000 | 0 | 0 |
| 80.00 | | 0 | 0 | 0.000000 | 0 | 0 |
| 81.00 | | 0 | 0 | 0.000000 | 0 | 0 |
| 82.00 | | 0 | 0 | 0.000000 | 0 | 0 |
| 83.00 | | 0 | 0 | 0.000000 | 0 | 0 |
| 84.00 | | 0 | 0 | 0.000000 | 0 | 0 |
| 85.00 | | 0 | 0 | 0.000000 | 0 | 0 |
| 86.00 | | 0 | 0 | 0.000000 | 0 | 0 |
| 87.00 | | 0 | 0 | 0.000000 | 0 | 0 |
| 87.01 | | 0 | 0 | 0.000000 | 0 | 0 |
| 88.00 | Rural Health Clinic (RHC) | 0 | 0 | 0.000000 | 0 | 0 |
| 89.00 | Federally Qualified Health Center (FQHC) | 0 | 0 | 0.000000 | 0 | 0 |
| 90.00 | Clinic | 4,721,366 | 12,220,136 | 0.386360 | 0 | 0 |
| 91.00 | Emergency | 18,920,199 | 97,314,064 | 0.194424 | 0 | 0 |
| 92.00 | Observation Beds | 0 | 0 | 0.000000 | 0 | 0 |
| 93.00 | Other Outpatient Services (Specify) | 0 | 0 | 0.000000 | 0 | 0 |
| 93.01 | | 0 | 0 | 0.000000 | 0 | 0 |
| 93.02 | | 0 | 0 | 0.000000 | 0 | 0 |
| 93.03 | | 0 | 0 | 0.000000 | 0 | 0 |
| 93.04 | | 0 | 0 | 0.000000 | 0 | 0 |
| 93.05 | | 0 | 0 | 0.000000 | 0 | 0 |
| | TOTAL | \$ 170,025,324 | \$ 857,224,901 | | \$ 300,629 | \$ 49,410 |

(To Schedule 3)

* From Schedule 8, Column 26

ADJUSTMENTS TO MEDI-CAL CHARGES

Provider Name:
CITRUS VALLEY MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2011

Provider NPI:
1982629440

| ANCILLARY CHARGES | | REPORTED | ADJUSTMENTS (Adj 3) | AUDITED |
|---|---|-------------|------------------------|-------------------|
| 50.00 | Operating Room | \$ | | \$ 0 |
| 51.00 | Recovery Room | | | 0 |
| 52.00 | Labor Room and Delivery Room | | | 0 |
| 53.00 | Anesthesiology | | | 0 |
| 54.00 | Radiology-Diagnostic | 0 | 14,084 | 14,084 |
| 55.00 | Radiology-Therapeutic | | | 0 |
| 56.00 | Radioisotope | 0 | 5,218 | 5,218 |
| 57.00 | Computed Tomography (CT) Scan | | | 0 |
| 58.00 | Magnetic Resonance Imaging (MRI) | | | 0 |
| 59.00 | Cardiac Catheterization | | | 0 |
| 60.00 | Laboratory | 0 | 72,459 | 72,459 |
| 61.00 | PBP Clinical Laboratory Services-Program Only | | | 0 |
| 62.00 | Whole Blood & Packed Red Blood Cells | | | 0 |
| 63.00 | Blood Storing, Processing, & Trans. | | | 0 |
| 64.00 | Intravenous Therapy | | | 0 |
| 65.00 | Respiratory Therapy | | | 0 |
| 66.00 | Physical Therapy | 0 | 16,493 | 16,493 |
| 67.00 | Occupational Therapy | 0 | 1,906 | 1,906 |
| 68.00 | Speech Pathology | 0 | 267 | 267 |
| 69.00 | Electrocardiology | | | 0 |
| 70.00 | Electroencephalography | | | 0 |
| 71.00 | Medical Supplies Charged to Patients | 0 | 7,637 | 7,637 |
| 72.00 | Implantable Devices Charged to Patients | | | 0 |
| 73.00 | Drugs Charged to Patients | 0 | 182,565 | 182,565 |
| 74.00 | Renal Dialysis | | | 0 |
| 75.00 | ASC (Non-Distinct Part) | | | 0 |
| 75.01 | Gastro Intestinal Services | | | 0 |
| 76.97 | Cardiac Rehabilitation | | | 0 |
| 78.00 | | | | 0 |
| 79.00 | | | | 0 |
| 80.00 | | | | 0 |
| 81.00 | | | | 0 |
| 82.00 | | | | 0 |
| 83.00 | | | | 0 |
| 84.00 | | | | 0 |
| 85.00 | | | | 0 |
| 86.00 | | | | 0 |
| 87.00 | | | | 0 |
| 87.01 | | | | 0 |
| 88.00 | Rural Health Clinic (RHC) | | | 0 |
| 89.00 | Federally Qualified Health Center (FQHC) | | | 0 |
| 90.00 | Clinic | | | 0 |
| 91.00 | Emergency | | | 0 |
| 92.00 | Observation Beds | | | 0 |
| 93.00 | Other Outpatient Services (Specify) | | | 0 |
| 93.01 | | | | 0 |
| 93.02 | | | | 0 |
| 93.03 | | | | 0 |
| 93.04 | | | | 0 |
| 93.05 | | | | 0 |
| TOTAL MEDI-CAL ANCILLARY CHARGES | | \$ 0 | \$ 300,629 | \$ 300,629 |

COMPUTATION OF MEDI-CAL CONTRACT COST

Provider Name:
CITRUS VALLEY MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2011

Provider NPI:
1982629440

| | | REPORTED | AUDITED |
|---|----|--------------------------|---------------|
| 1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Contract Sch 3) | | \$ 52,687,136 | \$ 52,435,724 |
| 2. Excess Reasonable Cost Over Charges (Contract Sch 2) | | \$ 0 | \$ 0 |
| 3. Medi-Cal Inpatient Hospital Based Physician Services | | \$ 0 | N/A |
| 4. | \$ | \$ 0 | \$ 0 |
| 5. Subtotal (Sum of Lines 1 through 4) | | \$ 52,687,136 | \$ 52,435,724 |
| 6. | \$ | \$ 0 | \$ 0 |
| 7. | \$ | \$ 0 | \$ 0 |
| 8. Total Medi-Cal Cost (Sum of Lines 5 through 7) | | \$ 52,687,136 | \$ 52,435,724 |
| | | (To Summary of Findings) | |
| 9. Medi-Cal Overpayments (Adj) | | \$ 0 | \$ 0 |
| 10. Medi-Cal Credit Balances (Adj) | | \$ 0 | \$ 0 |
| 11. | \$ | \$ 0 | \$ 0 |
| 12. | \$ | \$ 0 | \$ 0 |
| 13. TOTAL MEDI-CAL SETTLEMENT Due Provider (State) | | \$ 0 | \$ 0 |
| | | (To Summary of Findings) | |

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

**Provider Name:
CITRUS VALLEY MEDICAL CENTER**

**Fiscal Period Ended:
DECEMBER 31, 2011**

**Provider NPI:
1982629440**

| |
|-----------------|
| REPORTED |
|-----------------|

| |
|----------------|
| AUDITED |
|----------------|

REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

| | | |
|--|----------------------|----------------------|
| 1. Cost of Covered Services (Contract Sch 3) | \$ <u>53,088,941</u> | \$ <u>53,354,900</u> |
|--|----------------------|----------------------|

CHARGES FOR MEDI-CAL INPATIENT SERVICES

| | | |
|--|----------------------|----------------------|
| 2. Inpatient Routine Service Charges (Adj 8) | \$ <u>69,310,615</u> | \$ <u>69,707,144</u> |
|--|----------------------|----------------------|

| | | |
|--|-----------------------|-----------------------|
| 3. Inpatient Ancillary Service Charges (Adj 8) | \$ <u>103,998,284</u> | \$ <u>104,522,447</u> |
|--|-----------------------|-----------------------|

| | | |
|--|-----------------------|-----------------------|
| 4. Total Charges - Medi-Cal Inpatient Services | \$ <u>173,308,899</u> | \$ <u>174,229,591</u> |
|--|-----------------------|-----------------------|

| | | |
|--|-----------------------|-----------------------|
| 5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) * | \$ <u>120,219,958</u> | \$ <u>120,874,691</u> |
|--|-----------------------|-----------------------|

| | | |
|--|---------------------|-------------|
| 6. Excess of Reasonable Cost Over Customary Charges (Line 1 minus Line 4) | \$ <u>0</u> | \$ <u>0</u> |
| | (To Contract Sch 1) | |

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

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

Provider Name:
CITRUS VALLEY MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2011

Provider NPI:
1982629440

GENERAL SERVICE UNIT NET OF SWING-BEDS COSTS

| REPORTED | AUDITED |
|----------|---------|
| 90,520 | 90,520 |
| 90,520 | 90,520 |
| 0 | 0 |
| 90,520 | 90,520 |
| 0 | 0 |
| 0 | 0 |
| 0 | 0 |
| 0 | 0 |
| 18,434 | 16,396 |

INPATIENT DAYS

| | | |
|--|--------|--------|
| 1. Total Inpatient Days (include private & swing-bed) (Adj) | 90,520 | 90,520 |
| 2. Inpatient Days (include private, exclude swing-bed) | 90,520 | 90,520 |
| 3. Private Room Days (exclude swing-bed private room) (Adj) | 0 | 0 |
| 4. Semi-Private Room Days (exclude swing-bed) (Adj) | 90,520 | 90,520 |
| 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 6) | 18,434 | 16,396 |

SWING-BED ADJUSTMENT

| | | |
|---|---------------|---------------|
| 17. Medicare NF Swing-Bed Rates through Dec 31 (Adj) | \$ 0.00 | \$ 0.00 |
| 18. Medicare NF Swing-Bed Rates after Dec 31 (Adj) | \$ 0.00 | \$ 0.00 |
| 19. Medi-Cal NF Swing-Bed Rates through July 31 (Adj) | \$ 0.00 | \$ 0.00 |
| 20. Medi-Cal NF Swing-Bed Rates after July 31 (Adj) | \$ 0.00 | \$ 0.00 |
| 21. Total Routine Serv Cost (Sch 8, Line 30, Col 27) | \$ 84,359,762 | \$ 84,433,412 |
| 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) | \$ 84,359,762 | \$ 84,433,412 |

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

| | | |
|--|----------------|----------------|
| 28. Gen Inpatient Routine Serv Charges (excl swing-bed charges) (Adj) | \$ 158,265,941 | \$ 158,265,941 |
| 29. Private Room Charges (excluding swing-bed charges) (Adj) | \$ 0 | \$ 0 |
| 30. Semi-Private Room Charges (excluding swing-bed charges) (Adj) | \$ 158,265,941 | \$ 158,265,941 |
| 31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 ÷ L 28) | \$ 0.533025 | \$ 0.533491 |
| 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) | \$ 1,748.41 | \$ 1,748.41 |
| 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) | \$ 84,359,762 | \$ 84,433,412 |

PROGRAM INPATIENT OPERATING COST

| | | |
|---|---------------|---------------|
| 38. Adjusted General Inpatient Routine Cost Per Diem (L 37 ÷ L 2) | \$ 931.95 | \$ 932.76 |
| 39. Program General Inpatient Routine Service Cost (L 9 x L 38) | \$ 17,179,566 | \$ 15,293,533 |
| 40. Cost Applicable to Medi-Cal (Contract Sch 4A) | \$ 14,837,957 | \$ 16,987,185 |
| 41. Cost Applicable to Medi-Cal (Contract Sch 4B) | \$ 0 | \$ 0 |
| 42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39, 40 & 41) | \$ 32,017,523 | \$ 32,280,718 |

(To Contract Sch 3)

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

Provider Name:
CITRUS VALLEY MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2011

Provider NPI:
1982629440

| SPECIAL CARE AND/OR NURSERY UNITS | REPORTED | AUDITED |
|---|---------------------|----------------|
| NURSERY | | |
| 1. Total Inpatient Routine Cost (Sch 8, Line 43, Col 27) | \$ 4,732,913 | \$ 5,078,009 |
| 2. Total Inpatient Days (Adj) | 9,183 | 9,183 |
| 3. Average Per Diem Cost | \$ 515.40 | \$ 552.98 |
| 4. Medi-Cal Inpatient Days (Adj 6) | 3,630 | 3,947 |
| 5. Cost Applicable to Medi-Cal | \$ 1,870,902 | \$ 2,182,612 |
| INTENSIVE CARE UNIT | | |
| 6. Total Inpatient Routine Cost (Sch 8, Line 31, Col 27) | \$ 11,829,007 | \$ 11,790,422 |
| 7. Total Inpatient Days (Adj) | 6,164 | 6,164 |
| 3. Average Per Diem Cost | \$ 1,919.05 | \$ 1,912.79 |
| 4. Medi-Cal Inpatient Days (Adj 6) | 1,178 | 1,253 |
| 5. Cost Applicable to Medi-Cal | \$ 2,260,641 | \$ 2,396,726 |
| CORONARY CARE UNIT | | |
| 11. Total Inpatient Routine Cost (Sch 8, Line 32, Col 27) | \$ 9,193,548 | \$ 9,168,874 |
| 12. Total Inpatient Days (Adj) | 4,966 | 4,966 |
| 8. Average Per Diem Cost | \$ 1,851.30 | \$ 1,846.33 |
| 9. Medi-Cal Inpatient Days (Adj 6) | 1,148 | 1,224 |
| 10. Cost Applicable to Medi-Cal | \$ 2,125,292 | \$ 2,259,908 |
| BURN INTENSIVE CARE UNIT | | |
| 16. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27) | \$ 0 | \$ 0 |
| 17. Total Inpatient Days (Adj) | 0 | 0 |
| 13. Average Per Diem Cost | \$ 0.00 | \$ 0.00 |
| 14. Medi-Cal Inpatient Days (Adj) | 0 | 0 |
| 15. Cost Applicable to Medi-Cal | \$ 0 | \$ 0 |
| SURGICAL INTENSIVE CARE UNIT | | |
| 21. Total Inpatient Routine Cost (Sch 8, Line 34, Col 27) | \$ 0 | \$ 0 |
| 22. Total Inpatient Days (Adj) | 0 | 0 |
| 18. Average Per Diem Cost | \$ 0.00 | \$ 0.00 |
| 19. Medi-Cal Inpatient Days (Adj) | 0 | 0 |
| 20. Cost Applicable to Medi-Cal | \$ 0 | \$ 0 |
| NEONATAL INTENSIVE CARE UNIT | | |
| 26. Total Inpatient Routine Cost (Sch 8, Line 35, Col 27) | \$ 15,755,542 | \$ 15,856,704 |
| 27. Total Inpatient Days (Adj) | 11,066 | 11,066 |
| 23. Average Per Diem Cost | \$ 1,423.78 | \$ 1,432.92 |
| 24. Medi-Cal Inpatient Days (Adj 7) | 6,027 | 7,082 |
| 25. Cost Applicable to Medi-Cal | \$ 8,581,122 | \$ 10,147,939 |
| 31. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,30) | \$ 14,837,957 | \$ 16,987,185 |
| | (To Contract Sch 4) | |

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

Provider Name:
CITRUS VALLEY MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2011

Provider NPI:
1982629440

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

(To Contract Sch 4)

SCHEDULE OF MEDI-CAL ANCILLARY COSTS

Provider Name:
CITRUS VALLEY MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2011

Provider NPI:
1982629440

| ANCILLARY COST CENTERS | | TOTAL ANCILLARY COST* | TOTAL ANCILLARY CHARGES (Adj) | RATIO COST TO CHARGES | MEDI-CAL CHARGES (Contract Sch 6) | MEDI-CAL COST |
|------------------------|---|-----------------------|-------------------------------|-----------------------|-----------------------------------|---------------|
| 50.00 | Operating Room | \$ 20,315,904 | \$ 103,009,773 | 0.197223 | \$ 6,830,889 | \$ 1,347,209 |
| 51.00 | Recovery Room | 0 | 0 | 0.000000 | 0 | 0 |
| 52.00 | Labor Room and Delivery Room | 10,761,562 | 14,175,737 | 0.759154 | 5,243,523 | 3,980,640 |
| 53.00 | Anesthesiology | 0 | 0 | 0.000000 | 0 | 0 |
| 54.00 | Radiology-Diagnostic | 12,271,258 | 64,150,716 | 0.191288 | 5,618,599 | 1,074,770 |
| 55.00 | Radiology-Therapeutic | 1,633,061 | 8,743,259 | 0.186779 | 260,849 | 48,721 |
| 56.00 | Radioisotope | 2,190,788 | 9,667,622 | 0.226611 | 1,003,473 | 227,398 |
| 57.00 | Computed Tomography (CT) Scan | 4,533,138 | 48,778,917 | 0.092932 | 2,312,775 | 214,932 |
| 58.00 | Magnetic Resonance Imaging (MRI) | 1,919,457 | 8,572,299 | 0.223914 | 1,116,971 | 250,105 |
| 59.00 | Cardiac Catheterization | 3,290,586 | 17,306,044 | 0.190141 | 968,095 | 184,074 |
| 60.00 | Laboratory | 19,754,736 | 129,950,461 | 0.152017 | 18,701,071 | 2,842,889 |
| 61.00 | PBP Clinical Laboratory Services-Program Only | 0 | 0 | 0.000000 | 0 | 0 |
| 62.00 | Whole Blood & Packed Red Blood Cells | 0 | 0 | 0.000000 | 0 | 0 |
| 63.00 | Blood Storing, Processing, & Trans. | 0 | 0 | 0.000000 | 0 | 0 |
| 64.00 | Intravenous Therapy | 0 | 0 | 0.000000 | 0 | 0 |
| 65.00 | Respiratory Therapy | 9,334,422 | 57,370,239 | 0.162705 | 13,945,323 | 2,268,973 |
| 66.00 | Physical Therapy | 3,160,675 | 8,573,234 | 0.368668 | 609,082 | 224,549 |
| 67.00 | Occupational Therapy | 1,736,656 | 4,168,551 | 0.416609 | 519,076 | 216,252 |
| 68.00 | Speech Pathology | 921,300 | 1,960,431 | 0.469948 | 225,627 | 106,033 |
| 69.00 | Electrocardiology | 2,089,543 | 29,141,568 | 0.071703 | 3,868,009 | 277,348 |
| 70.00 | Electroencephalography | 149,423 | 378,428 | 0.394853 | 65,788 | 25,977 |
| 71.00 | Medical Supplies Charged to Patients | 8,852,283 | 34,078,767 | 0.259759 | 1,787,259 | 464,257 |
| 72.00 | Implantable Devices Charged to Patients | 14,675,348 | 43,683,097 | 0.335950 | 2,462,982 | 827,439 |
| 73.00 | Drugs Charged to Patients | 20,944,542 | 149,736,290 | 0.139876 | 31,690,127 | 4,432,694 |
| 74.00 | Renal Dialysis | 2,944,795 | 4,420,288 | 0.666200 | 993,958 | 662,175 |
| 75.00 | ASC (Non-Distinct Part) | 0 | 0 | 0.000000 | 0 | 0 |
| 75.01 | Gastro Intestinal Services | 3,727,477 | 8,102,109 | 0.460063 | 651,543 | 299,751 |
| 76.97 | Cardiac Rehabilitation | 1,176,802 | 1,722,871 | 0.683047 | 0 | 0 |
| 78.00 | | 0 | 0 | 0.000000 | 0 | 0 |
| 79.00 | | 0 | 0 | 0.000000 | 0 | 0 |
| 80.00 | | 0 | 0 | 0.000000 | 0 | 0 |
| 81.00 | | 0 | 0 | 0.000000 | 0 | 0 |
| 82.00 | | 0 | 0 | 0.000000 | 0 | 0 |
| 83.00 | | 0 | 0 | 0.000000 | 0 | 0 |
| 84.00 | | 0 | 0 | 0.000000 | 0 | 0 |
| 85.00 | | 0 | 0 | 0.000000 | 0 | 0 |
| 86.00 | | 0 | 0 | 0.000000 | 0 | 0 |
| 87.00 | | 0 | 0 | 0.000000 | 0 | 0 |
| 87.01 | | 0 | 0 | 0.000000 | 0 | 0 |
| 88.00 | Rural Health Clinic (RHC) | 0 | 0 | 0.000000 | 0 | 0 |
| 89.00 | Federally Qualified Health Center (FQHC) | 0 | 0 | 0.000000 | 0 | 0 |
| 90.00 | Clinic | 4,721,366 | 12,220,136 | 0.386360 | 0 | 0 |
| 91.00 | Emergency | 18,920,199 | 97,314,064 | 0.194424 | 5,647,428 | 1,097,996 |
| 92.00 | Observation Beds | 0 | 0 | 0.000000 | 0 | 0 |
| 93.00 | Other Outpatient Services (Specify) | 0 | 0 | 0.000000 | 0 | 0 |
| 93.01 | | 0 | 0 | 0.000000 | 0 | 0 |
| 93.02 | | 0 | 0 | 0.000000 | 0 | 0 |
| 93.03 | | 0 | 0 | 0.000000 | 0 | 0 |
| 93.04 | | 0 | 0 | 0.000000 | 0 | 0 |
| 93.05 | | 0 | 0 | 0.000000 | 0 | 0 |
| | TOTAL | \$ 170,025,324 | \$ 857,224,901 | | \$ 104,522,447 | \$ 21,074,182 |

(To Contract Sch 3)

* From Schedule 8, Column 26

ADJUSTMENTS TO MEDI-CAL CHARGES

Provider Name:
CITRUS VALLEY MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2011

Provider NPI:
1982629440

| ANCILLARY CHARGES | | REPORTED | ADJUSTMENTS (Adj 7) | AUDITED |
|---|---|-----------------------|------------------------|-----------------------|
| 50.00 | Operating Room | \$ 6,757,979 | \$ 72,910 | \$ 6,830,889 |
| 51.00 | Recovery Room | | | 0 |
| 52.00 | Labor Room and Delivery Room | 5,187,556 | 55,967 | 5,243,523 |
| 53.00 | Anesthesiology | | | 0 |
| 54.00 | Radiology-Diagnostic | 5,558,628 | 59,971 | 5,618,599 |
| 55.00 | Radiology-Therapeutic | 258,065 | 2,784 | 260,849 |
| 56.00 | Radioisotope | 992,762 | 10,711 | 1,003,473 |
| 57.00 | Computed Tomography (CT) Scan | 2,288,089 | 24,686 | 2,312,775 |
| 58.00 | Magnetic Resonance Imaging (MRI) | 1,105,049 | 11,922 | 1,116,971 |
| 59.00 | Cardiac Catheterization | 957,762 | 10,333 | 968,095 |
| 60.00 | Laboratory | 18,501,463 | 199,608 | 18,701,071 |
| 61.00 | PBP Clinical Laboratory Services-Program Only | | | 0 |
| 62.00 | Whole Blood & Packed Red Blood Cells | | | 0 |
| 63.00 | Blood Storing, Processing, & Trans. | | | 0 |
| 64.00 | Intravenous Therapy | | | 0 |
| 65.00 | Respiratory Therapy | 13,796,476 | 148,847 | 13,945,323 |
| 66.00 | Physical Therapy | 602,581 | 6,501 | 609,082 |
| 67.00 | Occupational Therapy | 513,536 | 5,540 | 519,076 |
| 68.00 | Speech Pathology | 223,218 | 2,409 | 225,627 |
| 69.00 | Electrocardiology | 3,826,723 | 41,286 | 3,868,009 |
| 70.00 | Electroencephalography | 65,086 | 702 | 65,788 |
| 71.00 | Medical Supplies Charged to Patients | 1,768,183 | 19,076 | 1,787,259 |
| 72.00 | Implantable Devices Charged to Patients | 2,436,693 | 26,289 | 2,462,982 |
| 73.00 | Drugs Charged to Patients | 31,351,879 | 338,248 | 31,690,127 |
| 74.00 | Renal Dialysis | 983,349 | 10,609 | 993,958 |
| 75.00 | ASC (Non-Distinct Part) | | | 0 |
| 75.01 | Gastro Intestinal Services | 644,588 | 6,955 | 651,543 |
| 76.97 | Cardiac Rehabilitation | | | 0 |
| 78.00 | | | | 0 |
| 79.00 | | | | 0 |
| 80.00 | | | | 0 |
| 81.00 | | | | 0 |
| 82.00 | | | | 0 |
| 83.00 | | | | 0 |
| 84.00 | | | | 0 |
| 85.00 | | | | 0 |
| 86.00 | | | | 0 |
| 87.00 | | | | 0 |
| 87.01 | | | | 0 |
| 88.00 | Rural Health Clinic (RHC) | | | 0 |
| 89.00 | Federally Qualified Health Center (FQHC) | | | 0 |
| 90.00 | Clinic | 591,470 | (591,470) | 0 |
| 91.00 | Emergency | 5,587,149 | 60,279 | 5,647,428 |
| 92.00 | Observation Beds | | | 0 |
| 93.00 | Other Outpatient Services (Specify) | | | 0 |
| 93.01 | | | | 0 |
| 93.02 | | | | 0 |
| 93.03 | | | | 0 |
| 93.04 | | | | 0 |
| 93.05 | | | | 0 |
| TOTAL MEDI-CAL ANCILLARY CHARGES | | \$ 103,998,284 | \$ 524,163 | \$ 104,522,447 |

(To Contract Sch 5)

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

Provider Name:
CITRUS VALLEY MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2011

Provider NPI:
1982629440

| | REPORTED | AUDITED | DIFFERENCE |
|--|--------------------------|----------------|-------------------|
| COMPUTATION OF DISTINCT PART (DP) NURSING FACILITY PER DIEM | | | |
| 1. Distinct Part Ancillary Cost (DPNF Sch 3) | \$ 0 | \$ 0 | \$ 0 |
| 2. Distinct Part Routine Cost (DPNF Sch 2) | \$ 3,281,029 | \$ 3,248,558 | \$ (32,471) |
| 3. Total Distinct Part Facility Cost (Lines 1 & 2) | \$ 3,281,029 | \$ 3,248,558 | \$ (32,471) |
| 4. Total Distinct Part Patient Days (Adj) | 4,240 | 4,240 | 0 |
| 5. Average DP Per Diem Cost (Line 3 ÷ Line 4) | \$ 773.83 | \$ 766.17 | \$ (7.66) |
| DPNF OVERPAYMENTS AND OVERBILLINGS | | | |
| 6. Medi-Cal Overpayments (Adj) | \$ 0 | \$ 0 | \$ 0 |
| 7. Medi-Cal Credit Balances (Adj) | \$ 0 | \$ 0 | \$ 0 |
| 8. MEDI-CAL SETTLEMENT Due Provider (State) | \$ 0 | \$ 0 | \$ 0 |
| | (To Summary of Findings) | | |
| GENERAL INFORMATION | | | |
| 9. Total Licensed Distinct Part Beds (C/R, W/S S-3) | 25 | 25 | 0 |
| 10. Total Licensed Capacity (All levels) (Adj) | 528 | 528 | 0 |
| 11. Total Medi-Cal DP Patient Days (Adj) | 0 | 0 | 0 |
| CAPITAL RELATED COST | | | |
| 12. Direct Capital Related Cost | N/A | \$ 0 | N/A |
| 13. Indirect Capital Related Cost (DPNF Sch 5) | N/A | \$ 148,727 | N/A |
| 14. Total Capital Related Cost (Lines 12 & 13) | N/A | \$ 148,727 | N/A |
| TOTAL SALARY & BENEFITS | | | |
| 15. Direct Salary & Benefits Expenses | N/A | \$ 1,464,358 | N/A |
| 16. Allocated Salary & Benefits (DPNF Sch 5) | N/A | \$ 338,461 | N/A |
| 17. Total Salary & Benefits Expenses (Lines 15 & 16) | N/A | \$ 1,802,819 | N/A |

SUMMARY OF DISTINCT PART FACILITY EXPENSES

Provider Name:
CITRUS VALLEY MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2011

Provider NPI:
1982629440

| COL. | COST CENTER DIRECT AND ALLOCATED EXPENSE | REPORTED | AUDITED * | DIFFERENCE |
|--------|---|--------------|--------------|-------------|
| 0.00 | Distinct Part | \$ 1,886,705 | \$ 1,886,705 | \$ 0 |
| 1.00 | Capital Related Costs-Buildings and Fixtures | 87,053 | 81,890 | (5,163) |
| 2.00 | Capital Related Costs-Movable Equipment | 17,619 | 17,619 | 0 |
| 3.00 | Other Capital Related Costs | 0 | 0 | 0 |
| 3.01 | | | 0 | 0 |
| 3.02 | | | 0 | 0 |
| 3.03 | | | 0 | 0 |
| 3.04 | | | 0 | 0 |
| 3.05 | | | 0 | 0 |
| 3.06 | | | 0 | 0 |
| 3.07 | | | 0 | 0 |
| 3.08 | | | 0 | 0 |
| 3.09 | | | 0 | 0 |
| 4.00 | Employee Benefits | 1,734 | 1,733 | (1) |
| 5.01 | | | 0 | 0 |
| 5.02 | | | 0 | 0 |
| 5.03 | | | 0 | 0 |
| 5.04 | | | 0 | 0 |
| 5.05 | | | 0 | 0 |
| 5.06 | | | 0 | 0 |
| 5.07 | | | 0 | 0 |
| 5.08 | | | 0 | 0 |
| 5.00 | Administrative and General | 406,455 | 405,987 | (468) |
| 6.00 | Maintenance and Repairs | 0 | 0 | 0 |
| 7.00 | Operation of Plant | 312,087 | 294,664 | (17,423) |
| 8.00 | Laundry and Linen Service | 78,955 | 78,724 | (231) |
| 9.00 | Housekeeping | 117,184 | 110,691 | (6,493) |
| 10.00 | Dietary | 207,657 | 206,052 | (1,605) |
| 11.00 | Cafeteria | 13,297 | 13,263 | (34) |
| 12.00 | Maintenance of Personnel | | 0 | 0 |
| 13.00 | Nursing Administration | 85,130 | 84,674 | (456) |
| 14.00 | Central Services and Supply | 9,483 | 9,424 | (59) |
| 15.00 | Pharmacy | 4,140 | 4,134 | (6) |
| 16.00 | Medical Records & Library | 987 | 626 | (361) |
| 17.00 | Social Service | 52,543 | 52,372 | (171) |
| 18.00 | Other General Service (specify) | | 0 | 0 |
| 19.00 | Nonphysician Anesthetists | | 0 | 0 |
| 20.00 | Nursing School | | 0 | 0 |
| 21.00 | Intern & Res. Service-Salary & Fringes (Approved) | | 0 | 0 |
| 22.00 | Intern & Res. Other Program Costs (Approved) | | 0 | 0 |
| 23.00 | Paramedical Ed. Program (specify) | | 0 | 0 |
| 23.01 | | | 0 | 0 |
| 23.02 | | | 0 | 0 |
| 101.00 | TOTAL DIRECT AND ALLOCATED EXPENSES | \$ 3,281,029 | \$ 3,248,558 | \$ (32,471) |

(To DPNF Sch 1)

* From Schedule 8, line 44 plus line 45.

ALLOCATION OF INDIRECT EXPENSES
DISTINCT PART NURSING FACILITY

Provider Name:
CITRUS VALLEY MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2011

Provider NPI:
1982629440

| COL. | COST CENTER | AUDITED CAP RELATED * (COL 1) | AUDITED SAL & EMP BENEFITS * (COL 2) |
|-------|---|-------------------------------|--------------------------------------|
| 1.00 | Capital Related Costs-Buildings and Fixtures | \$ 81,890 | \$ N/A |
| 2.00 | Capital Related Costs-Movable Equipment | 17,619 | N/A |
| 3.00 | Other Capital Related Costs | 0 | N/A |
| 3.01 | | 0 | N/A |
| 3.02 | | 0 | N/A |
| 3.03 | | 0 | N/A |
| 3.04 | | 0 | N/A |
| 3.05 | | 0 | N/A |
| 3.06 | | 0 | N/A |
| 3.07 | | 0 | N/A |
| 3.08 | | 0 | N/A |
| 3.09 | | 0 | N/A |
| 4.00 | Employee Benefits | 41 | 1,692 |
| 5.01 | | 0 | 0 |
| 5.02 | | 0 | 0 |
| 5.03 | | 0 | 0 |
| 5.04 | | 0 | 0 |
| 5.05 | | 0 | 0 |
| 5.06 | | 0 | 0 |
| 5.07 | | 0 | 0 |
| 5.08 | | 0 | 0 |
| 5.00 | Administrative and General | 15,743 | 77,690 |
| 6.00 | Maintenance and Repairs | 0 | 0 |
| 7.00 | Operation of Plant | 14,494 | 35,458 |
| 8.00 | Laundry and Linen Service | 1,597 | 10,968 |
| 9.00 | Housekeeping | 2,126 | 53,885 |
| 10.00 | Dietary | 8,153 | 59,203 |
| 11.00 | Cafeteria | 575 | 8,083 |
| 12.00 | Maintenance of Personnel | 0 | 0 |
| 13.00 | Nursing Administration | 4,315 | 48,278 |
| 14.00 | Central Services and Supply | 966 | 3,633 |
| 15.00 | Pharmacy | 62 | 2,865 |
| 16.00 | Medical Records & Library | 81 | 95 |
| 17.00 | Social Service | 1,066 | 36,611 |
| 18.00 | Other General Service (specify) | 0 | 0 |
| 19.00 | Nonphysician Anesthetists | 0 | 0 |
| 20.00 | Nursing School | 0 | 0 |
| 21.00 | Intern & Res. Service-Salary & Fringes (Approved) | 0 | 0 |
| 22.00 | Intern & Res. Other Program Costs (Approved) | 0 | 0 |
| 23.00 | Paramedical Ed. Program (specify) | 0 | 0 |
| 23.01 | | 0 | 0 |
| 23.02 | | 0 | 0 |
| | | | |
| | | | |
| 101 | TOTAL ALLOCATED INDIRECT EXPENSES | \$ 148,727 | \$ 338,461 |

* These amounts include both Skilled Nursing Facility expenses, line 44 and Nursing Facility expenses, line 45.

(To DPNF SCH 1)

Provider Name:
CITRUS VALLEY MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2011

| | TRIAL BALANCE EXPENSES | ALLOC COST 3.09 | EMPLOYEE BENEFITS 4.00 | ALLOC COST 5.01 | ALLOC COST 5.02 | ALLOC COST 5.03 | ALLOC COST 5.04 | ALLOC COST 5.05 | ALLOC COST 5.06 | ALLOC COST 5.07 | ALLOC COST 5.08 | ACCUMULATE COST | ADMINIS-TRATIVE & GENERAL 5.00 |
|-------------------------------------|--|-----------------|------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|--------------------------------|
| ANCILLARY COST CENTERS | | | | | | | | | | | | | |
| 50.00 | Operating Room | 0 | 9,099 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 14,546,117 | 2,970,667 |
| 51.00 | Recovery Room | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 52.00 | Labor Room and Delivery Room | 0 | 5,424 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7,399,163 | 1,511,087 |
| 53.00 | Anesthesiology | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 54.00 | Radiology-Diagnostic | 0 | 6,296 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8,655,069 | 1,767,573 |
| 55.00 | Radiology-Therapeutic | 0 | 484 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,084,140 | 221,408 |
| 56.00 | Radioisotope | 0 | 708 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,654,699 | 337,929 |
| 57.00 | Computed Tomography (CT) Scan | 0 | 889 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,549,873 | 724,969 |
| 58.00 | Magnetic Resonance Imaging (MRI) | 0 | 37 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,397,330 | 285,368 |
| 59.00 | Cardiac Catheterization | 0 | 1,367 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,477,853 | 506,037 |
| 60.00 | Laboratory | 0 | 7,805 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 15,860,002 | 3,238,994 |
| 61.00 | PBP Clinical Laboratory Services-Program Only | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 62.00 | Whole Blood & Packed Red Blood Cells | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 63.00 | Blood Storing, Processing, & Trans. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 64.00 | Intravenous Therapy | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 65.00 | Respiratory Therapy | 0 | 6,027 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7,217,793 | 1,474,047 |
| 66.00 | Physical Therapy | 0 | 2,153 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,271,515 | 463,898 |
| 67.00 | Occupational Therapy | 0 | 1,174 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,256,604 | 256,629 |
| 68.00 | Speech Pathology | 0 | 666 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 710,031 | 145,005 |
| 69.00 | Electrocardiology | 0 | 1,212 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,640,704 | 335,071 |
| 70.00 | Electroencephalography | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 97,546 | 19,921 |
| 71.00 | Medical Supplies Charged to Patients | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6,538,037 | 1,335,224 |
| 72.00 | Implantable Devices Charged to Patients | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10,866,966 | 2,219,296 |
| 73.00 | Drugs Charged to Patients | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8,603,761 | 1,757,095 |
| 74.00 | Renal Dialysis | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,444,855 | 499,298 |
| 75.00 | ASC (Non-Distinct Part) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 75.01 | Gastro Intestinal Services | 0 | 2,157 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,710,705 | 553,591 |
| 76.97 | Cardiac Rehabilitation | 0 | 787 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 844,435 | 172,454 |
| 78.00 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 79.00 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 80.00 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 81.00 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 82.00 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 83.00 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 84.00 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 85.00 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 86.00 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 87.00 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 87.01 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 88.00 | Rural Health Clinic (RHC) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 89.00 | Federally Qualified Health Center (FQHC) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 90.00 | Clinic | 0 | 2,895 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,210,614 | 655,684 |
| 91.00 | Emergency | 0 | 11,178 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 13,797,587 | 2,817,799 |
| 92.00 | Observation Beds | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 93.00 | Other Outpatient Services (Specify) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 93.01 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 93.02 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 93.03 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 93.04 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 93.05 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| NONREIMBURSABLE COST CENTERS | | | | | | | | | | | | | |
| 94.00 | Home Program Dialysis | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 95.00 | Ambulance Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 96.00 | Durable Medical Equipment-Rented | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 97.00 | Durable Medical Equipment-Sold | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 98.00 | Other Reimbursable (specify) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99.00 | Outpatient Rehabilitation Provider (specify) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 100.00 | Intern-Resident Service (not appvd. tchnng. prgm.) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 101.00 | Home Health Agency | 0 | 2,501 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,941,604 | 600,746 |

STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.1

Provider Name:
CITRUS VALLEY MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2011

| | TRIAL BALANCE EXPENSES | ALLOC COST 3.09 | EMPLOYEE BENEFITS 4.00 | ALLOC COST 5.01 | ALLOC COST 5.02 | ALLOC COST 5.03 | ALLOC COST 5.04 | ALLOC COST 5.05 | ALLOC COST 5.06 | ALLOC COST 5.07 | ALLOC COST 5.08 | ACCUMULATE COST | ADMINIS-TRATIVE & GENERAL 5.00 |
|---------------|--|-----------------|------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|--------------------------------|
| 105.00 | Kidney Acquisition | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 106.00 | Heart Acquisition | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 107.00 | Liver Acquisition | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 108.00 | Lung Acquisition | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 109.00 | Pancreas Acquisition | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 110.00 | Intestinal Acquisition | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 111.00 | Islet Acquisition | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 112.00 | Other Organ Acquisition (specify) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 113.00 | Interest Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 114.00 | Utilization Review-SNF | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 115.00 | Ambulatory Surgical Center (Distinct Part) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 116.00 | Hospice | 0 | 4,436 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6,315,862 | 1,289,851 |
| 190.00 | Gift, Flower, Coffee Shop, & Canteen | 0 | 187 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 246,104 | 50,260 |
| 190.01 | Mammography | 0 | 174 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 331,834 | 67,769 |
| 192.00 | Physicians' Private Offices | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 193.02 | Community Health Program | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,380 | 894 |
| 193.03 | Kids Care-A-Van | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,021 | 208 |
| 193.01/193.06 | Nonallowable Meals/ Other Nonreimbursabl | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 16,203 | 3,309 |
| 193.05 | Kids Campus | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 15,272 | 3,119 |
| 193.08 | Home Office - Nonreimbursable | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 69,538 | 14,201 |
| 193.09 | Home Office - Foothill Allocation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 51,472 | 10,512 |
| | TOTAL | 0 | 180,929 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 316,550,584 | 53,683,730 |

Provider Name:
CITRUS VALLEY MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2011

| TRIAL BALANCE EXPENSES | MAINT & REPAIR 6.00 | OPERATION OF PLANT 7.00 | LAUNDRY & LINEN 8.00 | HOUSEKEEP 9.00 | DIETARY 10.00 | CAFETERIA 11.00 | MAINT OF PERSONNEL 12.00 | NURSING ADMIN 13.00 | CENTRAL SERVICE & SUPPLY 14.00 | PHARMACY 15.00 | MEDICAL RECORDS & LIBRARY 16.00 | SOCIAL SERVICE 17.00 |
|---|---------------------|-------------------------|----------------------|----------------|---------------|-----------------|--------------------------|---------------------|--------------------------------|----------------|---------------------------------|----------------------|
| ANCILLARY COST CENTERS | | | | | | | | | | | | |
| 50.00 Operating Room | 0 | 1,188,366 | 124,311 | 446,413 | 0 | 52,701 | 0 | 318,976 | 475,888 | 175,618 | 14,968 | 1,880 |
| 51.00 Recovery Room | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 52.00 Labor Room and Delivery Room | 0 | 939,737 | 103,378 | 353,015 | 0 | 31,883 | 0 | 225,083 | 147,886 | 30,724 | 2,060 | 17,547 |
| 53.00 Anesthesiology | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 54.00 Radiology-Diagnostic | 0 | 1,096,469 | 122,824 | 411,891 | 0 | 49,825 | 0 | 19,388 | 43,852 | 95,045 | 9,322 | 0 |
| 55.00 Radiology-Therapeutic | 0 | 213,170 | 15,960 | 80,078 | 0 | 3,889 | 0 | 11,632 | 975 | 539 | 1,270 | 0 |
| 56.00 Radioisotope | 0 | 129,533 | 11,679 | 48,659 | 0 | 4,076 | 0 | 0 | 1,756 | 1,052 | 1,405 | 0 |
| 57.00 Computed Tomography (CT) Scan | 0 | 130,328 | 0 | 48,958 | 0 | 7,466 | 0 | 0 | 14,176 | 50,279 | 7,088 | 0 |
| 58.00 Magnetic Resonance Imaging (MRI) | 0 | 143,876 | 25,057 | 54,047 | 0 | 671 | 0 | 0 | 393 | 11,469 | 1,246 | 0 |
| 59.00 Cardiac Catheterization | 0 | 98,014 | 9,921 | 36,819 | 0 | 6,706 | 0 | 30,470 | 50,961 | 71,291 | 2,515 | 0 |
| 60.00 Laboratory | 0 | 395,166 | 2,642 | 148,445 | 0 | 65,651 | 0 | 0 | 24,954 | 0 | 18,883 | 0 |
| 61.00 PBP Clinical Laboratory Services-Program Only | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 62.00 Whole Blood & Packed Red Blood Cells | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 63.00 Blood Storing, Processing, & Trans. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 64.00 Intravenous Therapy | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 65.00 Respiratory Therapy | 0 | 169,485 | 1,567 | 63,668 | 0 | 45,153 | 0 | 216 | 65,646 | 288,510 | 8,336 | 0 |
| 66.00 Physical Therapy | 0 | 218,630 | 28,515 | 82,129 | 0 | 18,247 | 0 | 75,181 | 1,265 | 49 | 1,246 | 0 |
| 67.00 Occupational Therapy | 0 | 140,178 | 0 | 52,658 | 0 | 8,196 | 0 | 21,530 | 241 | 15 | 606 | 0 |
| 68.00 Speech Pathology | 0 | 43,996 | 0 | 16,527 | 0 | 4,582 | 0 | 810 | 64 | 0 | 285 | 0 |
| 69.00 Electrocardiology | 0 | 62,797 | 10,562 | 23,590 | 0 | 9,247 | 0 | 137 | 3,062 | 139 | 4,235 | 0 |
| 70.00 Electroencephalography | 0 | 23,190 | 0 | 8,711 | 0 | 0 | 0 | 0 | 0 | 0 | 55 | 0 |
| 71.00 Medical Supplies Charged to Patients | 0 | 51,046 | 22,967 | 19,176 | 0 | 0 | 0 | 0 | 875,861 | 5,021 | 4,952 | 0 |
| 72.00 Implantable Devices Charged to Patients | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,582,739 | 0 | 6,348 | 0 |
| 73.00 Drugs Charged to Patients | 0 | 0 | 1,465 | 0 | 0 | 0 | 0 | 0 | 16 | 10,560,447 | 21,758 | 0 |
| 74.00 Renal Dialysis | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 642 | 0 |
| 75.00 ASC (Non-Distinct Part) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 75.01 Gastro Intestinal Services | 0 | 206,085 | 45,845 | 77,416 | 0 | 11,244 | 0 | 88,220 | 27,845 | 5,349 | 1,177 | 0 |
| 76.97 Cardiac Rehabilitation | 0 | 97,115 | 0 | 36,482 | 0 | 6,289 | 0 | 18,990 | 752 | 36 | 250 | 0 |
| 78.00 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 79.00 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 80.00 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 81.00 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 82.00 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 83.00 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 84.00 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 85.00 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 86.00 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 87.00 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 87.01 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 88.00 Rural Health Clinic (RHC) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 89.00 Federally Qualified Health Center (FQHC) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 90.00 Clinic | 0 | 477,697 | 40,744 | 179,448 | 0 | 18,493 | 0 | 109,317 | 20,277 | 7,316 | 1,776 | 0 |
| 91.00 Emergency | 0 | 759,365 | 247,300 | 285,258 | 0 | 80,307 | 0 | 608,517 | 213,396 | 54,901 | 14,141 | 41,629 |
| 92.00 Observation Beds | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 93.00 Other Outpatient Services (Specify) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 93.01 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 93.02 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 93.03 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 93.04 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 93.05 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| NONREIMBURSABLE COST CENTERS | | | | | | | | | | | | |
| 94.00 Home Program Dialysis | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 95.00 Ambulance Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 96.00 Durable Medical Equipment-Rented | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 97.00 Durable Medical Equipment-Sold | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 98.00 Other Reimbursable (specify) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99.00 Outpatient Rehabilitation Provider (specify) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 100.00 Intern-Resident Service (not appvd. tchnng. prgm.) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 101.00 Home Health Agency | 0 | 287,786 | 0 | 108,108 | 0 | 17,391 | 0 | 57,214 | 5,891 | 96 | 412 | 0 |

Provider Name:

Fiscal Period Ended:

CITRUS VALLEY MEDICAL CENTER

DECEMBER 31, 2011

| | TRIAL BALANCE EXPENSES | MAINT & REPAIR 6.00 | OPERATION OF PLANT 7.00 | LAUNDRY & LINEN 8.00 | HOUSEKEEP 9.00 | DIETARY 10.00 | CAFETERIA 11.00 | MAINT OF PERSONNEL 12.00 | NURSING ADMIN 13.00 | CENTRAL SERVICE & SUPPLY 14.00 | PHARMACY 15.00 | MEDICAL RECORDS & LIBRARY 16.00 | SOCIAL SERVICE 17.00 |
|---------------|--|---------------------------|-------------------------------|----------------------------|-------------------|------------------|--------------------|--------------------------------|---------------------------|---|-------------------|--|----------------------------|
| 105.00 | Kidney Acquisition | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 106.00 | Heart Acquisition | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 107.00 | Liver Acquisition | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 108.00 | Lung Acquisition | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 109.00 | Pancreas Acquisition | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 110.00 | Intestinal Acquisition | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 111.00 | Islet Acquisition | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 112.00 | Other Organ Acquisition (specify) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 113.00 | Interest Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 114.00 | Utilization Review-SNF | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 115.00 | Ambulatory Surgical Center (Distinct Part) | 0 | 0 | 0 | 0 | 0 | 37,844 | 0 | 0 | 0 | 0 | 0 | 0 |
| 116.00 | Hospice | 0 | 482,708 | 0 | 181,330 | 0 | 0 | 0 | 179,858 | 13,154 | 504,469 | 1,881 | 0 |
| 190.00 | Gift, Flower, Coffee Shop, & Canteen | 0 | 53,016 | 0 | 19,916 | 0 | 902 | 0 | 0 | 0 | 0 | 0 | 0 |
| 190.01 | Mammography | 0 | 47,037 | 0 | 17,670 | 0 | 1,483 | 0 | 0 | 770 | 0 | 206 | 0 |
| 192.00 | Physicians' Private Offices | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 193.02 | Community Health Program | 0 | 15,760 | 0 | 5,920 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9,579 |
| 193.03 | Kids Care-A-Van | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 193.01/193.06 | Nonallowable Meals/ Other Nonreimbursabl | 0 | 58,304 | 0 | 21,902 | 0 | 2,109,923 | 0 | 0 | 0 | 0 | 0 | 0 |
| 193.05 | Kids Campus | 0 | 54,951 | 0 | 20,643 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 193.08 | Home Office - Nonreimbursable | 0 | 250,219 | 0 | 93,995 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 193.09 | Home Office - Foothill Allocation | 0 | 185,210 | 0 | 69,575 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | 0 | | | | | | | | | | | |
| | TOTAL | 0 | 16,667,642 | 2,224,093 | 6,186,707 | 4,905,557 | 3,242,076 | 0 | 5,853,638 | 4,135,258 | 12,005,220 | 165,418 | 1,243,942 |

Provider Name:

Fiscal Period Ended:

CITRUS VALLEY MEDICAL CENTER

DECEMBER 31, 2011

| TRIAL BALANCE EXPENSES | OTHER GEN SVC (SPECIFIC) 18.00 | NONPHYSICIAN ANESTHETIST 19.00 | NURSING SCHOOL 20.00 | I & R SVC SAL & BENEFITS 21.00 | I&R OTHER PROGRAM COSTS 22.00 | PARAMEDICAL EDUCATION PROGRAM 23.00 | ALLOC COST 23.01 | ALLOC COST 23.02 | SUBTOTAL 24.00 | POST | TOTAL |
|---|---|--------------------------------------|----------------------------|--------------------------------------|--|--|------------------------|------------------------|-------------------|----------------------------------|---------------|
| | | | | | | | | | | STEP-DOWN ADJUSTMENT 25.00 | COST 26.00 |
| ANCILLARY COST CENTERS | | | | | | | | | | | |
| 50.00 Operating Room | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 20,315,904 | | 20,315,904 |
| 51.00 Recovery Room | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 52.00 Labor Room and Delivery Room | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10,761,562 | | 10,761,562 |
| 53.00 Anesthesiology | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 54.00 Radiology-Diagnostic | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 12,271,258 | | 12,271,258 |
| 55.00 Radiology-Therapeutic | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,633,061 | | 1,633,061 |
| 56.00 Radioisotope | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,190,788 | | 2,190,788 |
| 57.00 Computed Tomography (CT) Scan | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,533,138 | | 4,533,138 |
| 58.00 Magnetic Resonance Imaging (MRI) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,919,457 | | 1,919,457 |
| 59.00 Cardiac Catheterization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,290,586 | | 3,290,586 |
| 60.00 Laboratory | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 19,754,736 | | 19,754,736 |
| 61.00 PBP Clinical Laboratory Services-Program Only | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 62.00 Whole Blood & Packed Red Blood Cells | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 63.00 Blood Storing, Processing, & Trans. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 64.00 Intravenous Therapy | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 65.00 Respiratory Therapy | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9,334,422 | | 9,334,422 |
| 66.00 Physical Therapy | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,160,675 | | 3,160,675 |
| 67.00 Occupational Therapy | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,736,656 | | 1,736,656 |
| 68.00 Speech Pathology | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 921,300 | | 921,300 |
| 69.00 Electrocardiology | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,089,543 | | 2,089,543 |
| 70.00 Electroencephalography | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 149,423 | | 149,423 |
| 71.00 Medical Supplies Charged to Patients | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8,852,283 | | 8,852,283 |
| 72.00 Implantable Devices Charged to Patients | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 14,675,348 | | 14,675,348 |
| 73.00 Drugs Charged to Patients | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 20,944,542 | | 20,944,542 |
| 74.00 Renal Dialysis | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,944,795 | | 2,944,795 |
| 75.00 ASC (Non-Distinct Part) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 75.01 Gastro Intestinal Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,727,477 | | 3,727,477 |
| 76.97 Cardiac Rehabilitation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,176,802 | | 1,176,802 |
| 78.00 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 79.00 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 80.00 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 81.00 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 82.00 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 83.00 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 84.00 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 85.00 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 86.00 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 87.00 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 87.01 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 88.00 Rural Health Clinic (RHC) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 89.00 Federally Qualified Health Center (FQHC) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 90.00 Clinic | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,721,366 | | 4,721,366 |
| 91.00 Emergency | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 18,920,199 | | 18,920,199 |
| 92.00 Observation Beds | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 93.00 Other Outpatient Services (Specify) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 93.01 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 93.02 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 93.03 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 93.04 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 93.05 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| NONREIMBURSABLE COST CENTERS | | | | | | | | | | | |
| 94.00 Home Program Dialysis | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 95.00 Ambulance Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 96.00 Durable Medical Equipment-Rented | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 97.00 Durable Medical Equipment-Sold | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 98.00 Other Reimbursable (specify) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 99.00 Outpatient Rehabilitation Provider (specify) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 100.00 Intern-Resident Service (not appvd. tchnlg. prgm.) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 101.00 Home Health Agency | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,019,248 | | 4,019,248 |

Provider Name:
CITRUS VALLEY MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2011

| TRIAL BALANCE EXPENSES | OTHER GEN SVC (SPECIFIC) 18.00 | NONPHYSICIAN ANESTHETIST 19.00 | NURSING SCHOOL 20.00 | I & R SVC SAL & BENEFITS 21.00 | I&R OTHER PROGRAM COSTS 22.00 | PARAMEDICAL EDUCATION PROGRAM 23.00 | ALLOC COST 23.01 | ALLOC COST 23.02 | SUBTOTAL 24.00 | POST | TOTAL COST 26.00 | |
|--|--------------------------------|--------------------------------|----------------------|--------------------------------|-------------------------------|-------------------------------------|------------------|------------------|----------------|----------------------------|------------------|--------------------|
| | | | | | | | | | | STEP-DOWN ADJUSTMENT 25.00 | | |
| 105.00 Kidney Acquisition | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 106.00 Heart Acquisition | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 107.00 Liver Acquisition | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 108.00 Lung Acquisition | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 109.00 Pancreas Acquisition | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 110.00 Intestinal Acquisition | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 111.00 Islet Acquisition | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 112.00 Other Organ Acquisition (specify) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 113.00 Interest Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 114.00 Utilization Review-SNF | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 115.00 Ambulatory Surgical Center (Distinct Part) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 37,844 | | 37,844 | |
| 116.00 Hospice | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8,969,114 | | 8,969,114 | |
| 190.00 Gift, Flower, Coffee Shop, & Canteen | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 370,197 | | 370,197 | |
| 190.01 Mammography | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 466,769 | | 466,769 | |
| 192.00 Physicians' Private Offices | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 193.02 Community Health Program | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 36,533 | | 36,533 | |
| 193.03 Kids Care-A-Van | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,229 | | 1,229 | |
| 193.01/193.06 Nonallowable Meals/ Other Nonreimbursabl | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,209,641 | | 2,209,641 | |
| 193.05 Kids Campus | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 93,984 | | 93,984 | |
| 193.08 Home Office - Nonreimbursable | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 427,954 | | 427,954 | |
| 193.09 Home Office - Foothill Allocation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 316,769 | | 316,769 | |
| TOTAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 316,550,584 | 0 | 316,550,584 |

Provider Name:
CITRUS VALLEY MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2011

| | EMP BENE (GROSS SALARIES) | STAT 5.01 | STAT 5.02 | STAT 5.03 | STAT 5.04 | STAT 5.05 | STAT 5.06 | STAT 5.07 | STAT 5.08 | RECON- CILIATION | ADM & GEN (ACCUM COST) 5.00 | MANT & REPAIRS 6.00 |
|-------------------------------------|--|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------------|--------------------------------------|---------------------------|
| ANCILLARY COST CENTERS | | | | | | | | | | | | |
| 50.00 | Operating Room | 7,688,543 | | | | | | | | | 14,546,117 | 0 |
| 51.00 | Recovery Room | | | | | | | | | | 0 | 0 |
| 52.00 | Labor Room and Delivery Room | 4,583,537 | | | | | | | | | 7,399,163 | 0 |
| 53.00 | Anesthesiology | | | | | | | | | | 0 | 0 |
| 54.00 | Radiology-Diagnostic | 5,319,965 | | | | | | | | | 8,655,069 | 0 |
| 55.00 | Radiology-Therapeutic | 409,200 | | | | | | | | | 1,084,140 | 0 |
| 56.00 | Radioisotope | 598,500 | | | | | | | | | 1,654,699 | 0 |
| 57.00 | Computed Tomography (CT) Scan | 751,376 | | | | | | | | | 3,549,873 | 0 |
| 58.00 | Magnetic Resonance Imaging (MRI) | 31,677 | | | | | | | | | 1,397,330 | 0 |
| 59.00 | Cardiac Catheterization | 1,154,823 | | | | | | | | | 2,477,853 | 0 |
| 60.00 | Laboratory | 6,595,013 | | | | | | | | | 15,860,002 | 0 |
| 61.00 | PBP Clinical Laboratory Services-Program Only | | | | | | | | | | 0 | 0 |
| 62.00 | Whole Blood & Packed Red Blood Cells | | | | | | | | | | 0 | 0 |
| 63.00 | Blood Storing, Processing, & Trans. | | | | | | | | | | 0 | 0 |
| 64.00 | Intravenous Therapy | | | | | | | | | | 0 | 0 |
| 65.00 | Respiratory Therapy | 5,092,913 | | | | | | | | | 7,217,793 | 0 |
| 66.00 | Physical Therapy | 1,819,196 | | | | | | | | | 2,271,515 | 0 |
| 67.00 | Occupational Therapy | 992,357 | | | | | | | | | 1,256,604 | 0 |
| 68.00 | Speech Pathology | 562,605 | | | | | | | | | 710,031 | 0 |
| 69.00 | Electrocardiology | 1,024,233 | | | | | | | | | 1,640,704 | 0 |
| 70.00 | Electroencephalography | 127 | | | | | | | | | 97,546 | 0 |
| 71.00 | Medical Supplies Charged to Patients | | | | | | | | | | 6,538,037 | 0 |
| 72.00 | Implantable Devices Charged to Patients | | | | | | | | | | 10,866,966 | 0 |
| 73.00 | Drugs Charged to Patients | | | | | | | | | | 8,603,761 | 0 |
| 74.00 | Renal Dialysis | | | | | | | | | | 2,444,855 | 0 |
| 75.00 | ASC (Non-Distinct Part) | | | | | | | | | | 0 | 0 |
| 75.01 | Gastro Intestinal Services | 1,822,898 | | | | | | | | | 2,710,705 | 0 |
| 76.97 | Cardiac Rehabilitation | 664,947 | | | | | | | | | 844,435 | 0 |
| 78.00 | | | | | | | | | | | 0 | 0 |
| 79.00 | | | | | | | | | | | 0 | 0 |
| 80.00 | | | | | | | | | | | 0 | 0 |
| 81.00 | | | | | | | | | | | 0 | 0 |
| 82.00 | | | | | | | | | | | 0 | 0 |
| 83.00 | | | | | | | | | | | 0 | 0 |
| 84.00 | | | | | | | | | | | 0 | 0 |
| 85.00 | | | | | | | | | | | 0 | 0 |
| 86.00 | | | | | | | | | | | 0 | 0 |
| 87.00 | | | | | | | | | | | 0 | 0 |
| 87.01 | | | | | | | | | | | 0 | 0 |
| 88.00 | Rural Health Clinic (RHC) | | | | | | | | | | 0 | 0 |
| 89.00 | Federally Qualified Health Center (FQHC) | | | | | | | | | | 0 | 0 |
| 90.00 | Clinic | 2,446,619 | | | | | | | | | 3,210,614 | 0 |
| 91.00 | Emergency | 9,445,766 | | | | | | | | | 13,797,587 | 0 |
| 92.00 | Observation Beds | | | | | | | | | | 0 | 0 |
| 93.00 | Other Outpatient Services (Specify) | | | | | | | | | | 0 | 0 |
| 93.01 | | | | | | | | | | | 0 | 0 |
| 93.02 | | | | | | | | | | | 0 | 0 |
| 93.03 | | | | | | | | | | | 0 | 0 |
| 93.04 | | | | | | | | | | | 0 | 0 |
| 93.05 | | | | | | | | | | | 0 | 0 |
| NONREIMBURSABLE COST CENTERS | | | | | | | | | | | | |
| 94.00 | Home Program Dialysis | | | | | | | | | | 0 | 0 |
| 95.00 | Ambulance Services | | | | | | | | | | 0 | 0 |
| 96.00 | Durable Medical Equipment-Rented | | | | | | | | | | 0 | 0 |
| 97.00 | Durable Medical Equipment-Sold | | | | | | | | | | 0 | 0 |
| 98.00 | Other Reimbursable (specify) | | | | | | | | | | 0 | 0 |
| 99.00 | Outpatient Rehabilitation Provider (specify) | | | | | | | | | | 0 | 0 |
| 100.00 | Intern-Resident Service (not appvd. tchn. prgm.) | | | | | | | | | | 0 | 0 |
| 101.00 | Home Health Agency | 2,113,001 | | | | | | | | | 2,941,604 | 0 |

STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:
CITRUS VALLEY MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2011

| | EMP BENE (GROSS SALARIES) 4.00 | STAT 5.01 | STAT 5.02 | STAT 5.03 | STAT 5.04 | STAT 5.05 | STAT 5.06 | STAT 5.07 | STAT 5.08 | RECON- CILIATION | ADM & GEN (ACCUM COST) 5.00 | MANT & REPAIRS 6.00 |
|---------------|--|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------------|--------------------------------------|---------------------------|
| 105.00 | Kidney Acquisition | | | | | | | | | | 0 | |
| 106.00 | Heart Acquisition | | | | | | | | | | 0 | |
| 107.00 | Liver Acquisition | | | | | | | | | | 0 | |
| 108.00 | Lung Acquisition | | | | | | | | | | 0 | |
| 109.00 | Pancreas Acquisition | | | | | | | | | | 0 | |
| 110.00 | Intestinal Acquisition | | | | | | | | | | 0 | |
| 111.00 | Islet Acquisition | | | | | | | | | | 0 | |
| 112.00 | Other Organ Acquisition (specify) | | | | | | | | | | 0 | |
| 113.00 | Interest Expense | | | | | | | | | | 0 | |
| 114.00 | Utilization Review-SNF | | | | | | | | | | 0 | |
| 115.00 | Ambulatory Surgical Center (Distinct Part) | | | | | | | | | | 0 | |
| 116.00 | Hospice | 3,748,941 | | | | | | | | | 6,315,862 | |
| 190.00 | Gift, Flower, Coffee Shop, & Canteen | 158,198 | | | | | | | | | 246,104 | |
| 190.01 | Mammography | 146,637 | | | | | | | | | 331,834 | |
| 192.00 | Physicians' Private Offices | | | | | | | | | | 0 | |
| 193.02 | Community Health Program | | | | | | | | | | 4,380 | |
| 193.03 | Kids Care-A-Van | | | | | | | | | | 1,021 | |
| 193.04/193.06 | Nonallowable Meals/ Other Nonreimbursable | | | | | | | | | | 16,203 | |
| 193.05 | Kids Campus | | | | | | | | | | 15,272 | |
| 193.08 | Home Office - Nonreimbursable | | | | | | | | | | 69,538 | |
| 193.09 | Home Office - Foothill Allocation | | | | | | | | | | 51,472 | |
| | TOTAL | 152,889,048 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 262,866,854 | 0 |
| | COST TO BE ALLOCATED | 180,929 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 53,683,730 | 0 |
| | UNIT COST MULTIPLIER - SCH 8 | 0.001183 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | | 0.204224 | 0.000000 |

Provider Name:

CITRUS VALLEY MEDICAL CENTER

Fiscal Period Ended:

DECEMBER 31, 2011

| | OPER PLANT (SQ FT) (Adj 1) | LAUNDRY & LINEN (LB LNDRY) 8.00 | HOUSE-KEEPING (SQ FT) (Adj 1) | DIETARY (MEALS SERVED) 10.00 | CAFETERIA (PAID FTE'S) 11.00 | MANT OF PERSONNEL 12.00 | NURSING ADMIN (NURSE HR) 13.00 | CENT SERV & SUPPLY CSTD REQUIS 14.00 | PHARMACY (COST REQUIS) 15.00 | MED REC (GROSS REVENUES) 16.00 | SOC SERV (TIME SPENT) 17.00 | OTHER SVC (TIME SPENT) 18.00 |
|-------------------------------------|--|---------------------------------|-------------------------------|------------------------------|------------------------------|-------------------------|--------------------------------|--------------------------------------|------------------------------|--------------------------------|-----------------------------|------------------------------|
| ANCILLARY COST CENTERS | | | | | | | | | | | | |
| 50.00 | Operating Room | 34,385 | 163,805 | 34,385 | | 7,073 | | 92,938 | 3,267,412 | 142,952 | 103,009,773 | 21 |
| 51.00 | Recovery Room | | | | | | | | | | | |
| 52.00 | Labor Room and Delivery Room | 27,191 | 136,222 | 27,191 | | 4,279 | | 65,581 | 1,015,373 | 25,009 | 14,175,737 | 196 |
| 53.00 | Anesthesiology | | | | | | | | | | | |
| 54.00 | Radiology-Diagnostic | 31,726 | 161,846 | 31,726 | | 6,687 | | 5,649 | 301,084 | 77,366 | 64,150,716 | |
| 55.00 | Radiology-Therapeutic | 6,168 | 21,030 | 6,168 | | 522 | | 3,389 | 6,694 | 439 | 8,743,259 | |
| 56.00 | Radioisotope | 3,748 | 15,390 | 3,748 | | 547 | | | 12,055 | 856 | 9,667,622 | |
| 57.00 | Computed Tomography (CT) Scan | 3,771 | | 3,771 | | 1,002 | | | 97,330 | 40,927 | 48,778,917 | |
| 58.00 | Magnetic Resonance Imaging (MRI) | 4,163 | 33,018 | 4,163 | | 90 | | | 2,698 | 9,336 | 8,572,299 | |
| 59.00 | Cardiac Catheterization | 2,836 | 13,073 | 2,836 | | 900 | | 8,878 | 349,893 | 58,030 | 17,306,044 | |
| 60.00 | Laboratory | 11,434 | 3,482 | 11,434 | | 8,811 | | | 171,330 | | 129,950,461 | |
| 61.00 | PBP Clinical Laboratory Services-Program Only | | | | | | | | | | | |
| 62.00 | Whole Blood & Packed Red Blood Cells | | | | | | | | | | | |
| 63.00 | Blood Storing, Processing, & Trans. | | | | | | | | | | | |
| 64.00 | Intravenous Therapy | | | | | | | | | | | |
| 65.00 | Respiratory Therapy | 4,904 | 2,065 | 4,904 | | 6,060 | | 63 | 450,722 | 234,845 | 57,370,239 | |
| 66.00 | Physical Therapy | 6,326 | 37,574 | 6,326 | | 2,449 | | 21,905 | 8,683 | 40 | 8,573,234 | |
| 67.00 | Occupational Therapy | 4,056 | | 4,056 | | 1,100 | | 6,273 | 1,655 | 12 | 4,168,551 | |
| 68.00 | Speech Pathology | 1,273 | | 1,273 | | 615 | | 236 | 442 | | 1,960,431 | |
| 69.00 | Electrocardiology | 1,817 | 13,917 | 1,817 | | 1,241 | | 40 | 21,022 | 113 | 29,141,568 | |
| 70.00 | Electroencephalography | 671 | | 671 | | | | | | | 378,428 | |
| 71.00 | Medical Supplies Charged to Patients | 1,477 | 30,264 | 1,477 | | | | | 6,013,592 | 4,087 | 34,078,767 | |
| 72.00 | Implantable Devices Charged to Patients | | | | | | | | 10,866,966 | | 43,683,097 | |
| 73.00 | Drugs Charged to Patients | | 1,931 | | | | | | 109 | 8,596,125 | 149,736,290 | |
| 74.00 | Renal Dialysis | | | | | | | | | | 4,420,288 | |
| 75.00 | ASC (Non-Distinct Part) | | | | | | | | | | | |
| 75.01 | Gastro Intestinal Services | 5,963 | 60,410 | 5,963 | | 1,509 | | 25,704 | 191,184 | 4,354 | 8,102,109 | |
| 76.97 | Cardiac Rehabilitation | 2,810 | | 2,810 | | 844 | | 5,533 | 5,163 | 29 | 1,722,871 | |
| 78.00 | | | | | | | | | | | | |
| 79.00 | | | | | | | | | | | | |
| 80.00 | | | | | | | | | | | | |
| 81.00 | | | | | | | | | | | | |
| 82.00 | | | | | | | | | | | | |
| 83.00 | | | | | | | | | | | | |
| 84.00 | | | | | | | | | | | | |
| 85.00 | | | | | | | | | | | | |
| 86.00 | | | | | | | | | | | | |
| 87.00 | | | | | | | | | | | | |
| 87.01 | | | | | | | | | | | | |
| 88.00 | Rural Health Clinic (RHC) | | | | | | | | | | | |
| 89.00 | Federally Qualified Health Center (FQHC) | | | | | | | | | | | |
| 90.00 | Clinic | 13,822 | 53,689 | 13,822 | | 2,482 | | 31,851 | 139,223 | 5,955 | 12,220,136 | |
| 91.00 | Emergency | 21,972 | 325,868 | 21,972 | | 10,778 | | 177,300 | 1,465,159 | 44,689 | 97,314,064 | 465 |
| 92.00 | Observation Beds | | | | | | | | | | | |
| 93.00 | Other Outpatient Services (Specify) | | | | | | | | | | | |
| 93.01 | | | | | | | | | | | | |
| 93.02 | | | | | | | | | | | | |
| 93.03 | | | | | | | | | | | | |
| 93.04 | | | | | | | | | | | | |
| 93.05 | | | | | | | | | | | | |
| NONREIMBURSABLE COST CENTERS | | | | | | | | | | | | |
| 94.00 | Home Program Dialysis | | | | | | | | | | | |
| 95.00 | Ambulance Services | | | | | | | | | | | |
| 96.00 | Durable Medical Equipment-Rented | | | | | | | | | | | |
| 97.00 | Durable Medical Equipment-Sold | | | | | | | | | | | |
| 98.00 | Other Reimbursable (specify) | | | | | | | | | | | |
| 99.00 | Outpatient Rehabilitation Provider (specify) | | | | | | | | | | | |
| 100.00 | Intern-Resident Service (not appvd. tchnlg. prgm.) | | | | | | | | | | | |
| 101.00 | Home Health Agency | 8,327 | | 8,327 | | 2,334 | | 16,670 | 40,450 | 78 | 2,837,894 | |

STATE OF CALIFORNIA

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

SCHEDULE 9.2

Provider Name:
CITRUS VALLEY MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2011

| | OPER PLANT (SQ FT) (Adj 1) | LAUNDRY & LINEN (LB LNDRY) 8.00 | HOUSE-KEEPING (SQ FT) (Adj 1) | DIETARY (MEALS SERVED) 10.00 | CAFETERIA (PAID FTE'S) 11.00 | MANT OF PERSONNEL 12.00 | NURSING ADMIN (NURSE HR) 13.00 | CENT SERV & SUPPLY (CSTD REQUIS) 14.00 | PHARMACY (COST REQUIS) 15.00 | MED REC (GROSS REVENUES) 16.00 | SOC SERV (TIME SPENT) 17.00 | OTHER SVC (TIME SPENT) 18.00 | |
|---------------|--|---------------------------------|-------------------------------|------------------------------|------------------------------|-------------------------|--------------------------------|--|------------------------------|--------------------------------|-----------------------------|------------------------------|----------|
| 105.00 | Kidney Acquisition | | | | | | | | | | | | |
| 106.00 | Heart Acquisition | | | | | | | | | | | | |
| 107.00 | Liver Acquisition | | | | | | | | | | | | |
| 108.00 | Lung Acquisition | | | | | | | | | | | | |
| 109.00 | Pancreas Acquisition | | | | | | | | | | | | |
| 110.00 | Intestinal Acquisition | | | | | | | | | | | | |
| 111.00 | Islet Acquisition | | | | | | | | | | | | |
| 112.00 | Other Organ Acquisition (specify) | | | | | | | | | | | | |
| 113.00 | Interest Expense | | | | | | | | | | | | |
| 114.00 | Utilization Review-SNF | | | | | | | | | | | | |
| 115.00 | Ambulatory Surgical Center (Distinct Part) | | | | 5,079 | | | | | | | | |
| 116.00 | Hospice | 13,967 | 13,967 | | | | 52,404 | 90,316 | 410,634 | 12,947,836 | | | |
| 190.00 | Gift, Flower, Coffee Shop, & Canteen | 1,534 | 1,534 | | 121 | | | | | | | | |
| 190.01 | Mammography | 1,361 | 1,361 | | 199 | | | 5,288 | | 1,420,574 | | | |
| 192.00 | Physicians' Private Offices | | | | | | | | | | | | |
| 193.02 | Community Health Program | 456 | 456 | | | | | | | | 107 | | |
| 193.03 | Kids Care-A-Van | 0 | 0 | | | | | | | | | | |
| 193.04/193.06 | Nonallowable Meals/ Other Nonreimbursable | 1,687 | 1,687 | | 283,174 | | | | | | | | |
| 193.05 | Kids Campus | 1,590 | 1,590 | | | | | | | | | | |
| 193.08 | Home Office - Nonreimbursable | 7,240 | 7,240 | | | | | | | | | | |
| 193.09 | Home Office - Foothill Allocation | 5,359 | 5,359 | | | | | | | | | | |
| | TOTAL | 482,273 | 2,930,697 | 476,532 | 272,547 | 435,121 | 0 | 1,705,539 | 28,392,367 | 9,772,159 | 1,138,386,409 | 13,895 | 0 |
| | COST TO BE ALLOCATED | 16,667,642 | 2,224,093 | 6,186,707 | 4,905,557 | 3,242,076 | 0 | 5,853,638 | 4,135,258 | 12,005,220 | 165,418 | 1,243,942 | 0 |
| | UNIT COST MULTIPLIER - SCH 8 | 34.560596 | 0.758895 | 12.982774 | 17.998941 | 7.450976 | 0.000000 | 3.432134 | 0.145647 | 1.228513 | 0.000145 | 89.524398 | 0.000000 |

Provider Name:

CITRUS VALLEY MEDICAL CENTER

Fiscal Period Ended:

DECEMBER 31, 2011

| NONPHY- SICIAN ANE | NURSING SCHOOL | I&R SVC&SAL | I&R OTHER PROG (ASG TIME) | PARAMEDICAL ED. PROG (ASG TIME) | STAT | STAT |
|-----------------------|-------------------|----------------|---------------------------------|---------------------------------------|-------|-------|
| 19.00 | 20.00 | 21.00 | 22.00 | 23.00 | 23.01 | 23.02 |

GENERAL SERVICE COST CENTERS

- 1.00 Capital Related Costs-Buildings and Fixtures
- 2.00 Capital Related Costs-Movable Equipment
- 3.00 Other Capital Related Costs
- 3.01
- 3.02
- 3.03
- 3.04
- 3.05
- 3.06
- 3.07
- 3.08
- 3.09
- 4.00 Employee Benefits
- 5.01
- 5.02
- 5.03
- 5.04
- 5.05
- 5.06
- 5.07
- 5.08
- 5.00 Administrative and General
- 6.00 Maintenance and Repairs
- 7.00 Operation of Plant
- 8.00 Laundry and Linen Service
- 9.00 Housekeeping
- 10.00 Dietary
- 11.00 Cafeteria
- 12.00 Maintenance of Personnel
- 13.00 Nursing Administration
- 14.00 Central Services and Supply
- 15.00 Pharmacy
- 16.00 Medical Records & Library
- 17.00 Social Service
- 18.00 Other General Service (specify)
- 19.00 Nonphysician Anesthetists
- 20.00 Nursing School
- 21.00 Intern & Res. Service-Salary & Fringes (Approved)
- 22.00 Intern & Res. Other Program Costs (Approved)
- 23.00 Paramedical Ed. Program (specify)
- 23.01
- 23.02

INPATIENT ROUTINE COST CENTERS

- 30.00 Adults & Pediatrics (Gen Routine)
- 31.00 Intensive Care Unit
- 32.00 Coronary Care Unit
- 33.00 Burn Intensive Care Unit
- 34.00 Surgical Intensive Care Unit
- 35.00 Neonatal Intensive Care Unit
- 40.00 Subprovider - IPF
- 41.00 Subprovider - IRF
- 42.00 Subprovider (specify)
- 43.00 Nursery
- 44.00 Skilled Nursing Facility
- 45.00 Nursing Facility
- 46.00 Other Long Term Care
- 47.00

Provider Name:
CITRUS VALLEY MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2011

| NONPHY- SICIAN ANE | NURSING SCHOOL | I&R SVC&SAL | I&R OTHER PROG (ASG TIME) | PARAMEDICAL ED. PROG (ASG TIME) | STAT | STAT |
|-----------------------|-------------------|----------------|---------------------------------|---------------------------------------|-------|-------|
| 19.00 | 20.00 | 21.00 | 22.00 | 23.00 | 23.01 | 23.02 |

ANCILLARY COST CENTERS

- 50.00 Operating Room
- 51.00 Recovery Room
- 52.00 Labor Room and Delivery Room
- 53.00 Anesthesiology
- 54.00 Radiology-Diagnostic
- 55.00 Radiology-Therapeutic
- 56.00 Radioisotope
- 57.00 Computed Tomography (CT) Scan
- 58.00 Magnetic Resonance Imaging (MRI)
- 59.00 Cardiac Catheterization
- 60.00 Laboratory
- 61.00 PBP Clinical Laboratory Services-Program Only
- 62.00 Whole Blood & Packed Red Blood Cells
- 63.00 Blood Storing, Processing, & Trans.
- 64.00 Intravenous Therapy
- 65.00 Respiratory Therapy
- 66.00 Physical Therapy
- 67.00 Occupational Therapy
- 68.00 Speech Pathology
- 69.00 Electrocardiology
- 70.00 Electroencephalography
- 71.00 Medical Supplies Charged to Patients
- 72.00 Implantable Devices Charged to Patients
- 73.00 Drugs Charged to Patients
- 74.00 Renal Dialysis
- 75.00 ASC (Non-Distinct Part)
- 75.01 Gastro Intestinal Services
- 76.97 Cardiac Rehabilitation
- 78.00
- 79.00
- 80.00
- 81.00
- 82.00
- 83.00
- 84.00
- 85.00
- 86.00
- 87.00
- 87.01
- 88.00 Rural Health Clinic (RHC)
- 89.00 Federally Qualified Health Center (FQHC)
- 90.00 Clinic
- 91.00 Emergency
- 92.00 Observation Beds
- 93.00 Other Outpatient Services (Specify)
- 93.01
- 93.02
- 93.03
- 93.04
- 93.05

NONREIMBURSABLE COST CENTERS

- 94.00 Home Program Dialysis
- 95.00 Ambulance Services
- 96.00 Durable Medical Equipment-Rented
- 97.00 Durable Medical Equipment-Sold
- 98.00 Other Reimbursable (specify)
- 99.00 Outpatient Rehabilitation Provider (specify)
- 100.00 Intern-Resident Service (not appvd. tchn. prgm.)
- 101.00 Home Health Agency

TRIAL BALANCE OF EXPENSES

Provider Name:
CITRUS VALLEY MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2011

| | | REPORTED | ADJUSTMENTS (From Sch 10A) | AUDITED |
|-------|---|--------------|-------------------------------|--------------|
| | GENERAL SERVICE COST CENTERS | | | |
| 1.00 | Capital Related Costs-Buildings and Fixtures | \$ 5,916,122 | \$ 0 | \$ 5,916,122 |
| 2.00 | Capital Related Costs-Movable Equipment | 9,874,713 | 0 | 9,874,713 |
| 3.00 | Other Capital Related Costs | | 0 | 0 |
| 3.01 | | | 0 | 0 |
| 3.02 | | | 0 | 0 |
| 3.03 | | | 0 | 0 |
| 3.04 | | | 0 | 0 |
| 3.05 | | | 0 | 0 |
| 3.06 | | | 0 | 0 |
| 3.07 | | | 0 | 0 |
| 3.08 | | | 0 | 0 |
| 3.09 | | | 0 | 0 |
| 4.00 | Employee Benefits | 176,645 | 0 | 176,645 |
| 5.01 | | | 0 | 0 |
| 5.02 | | | 0 | 0 |
| 5.03 | | | 0 | 0 |
| 5.04 | | | 0 | 0 |
| 5.05 | | | 0 | 0 |
| 5.06 | | | 0 | 0 |
| 5.07 | | | 0 | 0 |
| 5.08 | | | 0 | 0 |
| 5.00 | Administrative and General | 51,590,174 | 0 | 51,590,174 |
| 6.00 | Maintenance and Repairs | | 0 | 0 |
| 7.00 | Operation of Plant | 13,129,033 | 0 | 13,129,033 |
| 8.00 | Laundry and Linen Service | 1,746,945 | 0 | 1,746,945 |
| 9.00 | Housekeeping | 4,921,939 | 0 | 4,921,939 |
| 10.00 | Dietary | 3,489,869 | 0 | 3,489,869 |
| 11.00 | Cafeteria | 2,366,380 | 0 | 2,366,380 |
| 12.00 | Maintenance of Personnel | | 0 | 0 |
| 13.00 | Nursing Administration | 4,226,906 | 0 | 4,226,906 |
| 14.00 | Central Services and Supply | 2,614,242 | 0 | 2,614,242 |
| 15.00 | Pharmacy | 9,587,596 | 0 | 9,587,596 |
| 16.00 | Medical Records & Library | 65,284 | 0 | 65,284 |
| 17.00 | Social Service | 962,160 | 0 | 962,160 |
| 18.00 | Other General Service (specify) | | 0 | 0 |
| 19.00 | Nonphysician Anesthetists | | 0 | 0 |
| 20.00 | Nursing School | | 0 | 0 |
| 21.00 | Intern & Res. Service-Salary & Fringes (Approved) | | 0 | 0 |
| 22.00 | Intern & Res. Other Program Costs (Approved) | | 0 | 0 |
| 23.00 | Paramedical Ed. Program (specify) | | 0 | 0 |
| 23.01 | | | 0 | 0 |
| 23.02 | | | 0 | 0 |
| | INPATIENT ROUTINE COST CENTERS | | | |
| 30.00 | Adults & Pediatrics (Gen Routine) | 54,204,666 | 0 | 54,204,666 |
| 31.00 | Intensive Care Unit | 8,432,334 | 0 | 8,432,334 |
| 32.00 | Coronary Care Unit | 6,582,263 | 0 | 6,582,263 |
| 33.00 | Burn Intensive Care Unit | | 0 | 0 |
| 34.00 | Surgical Intensive Care Unit | | 0 | 0 |
| 35.00 | Neonatal Intensive Care Unit | 10,940,766 | 0 | 10,940,766 |
| 40.00 | Subprovider - IPF | | 0 | 0 |
| 41.00 | Subprovider - IRF | | 0 | 0 |
| 42.00 | Subprovider (specify) | | 0 | 0 |
| 43.00 | Nursery | 3,249,847 | 0 | 3,249,847 |
| 44.00 | Skilled Nursing Facility | 1,886,705 | 0 | 1,886,705 |
| 45.00 | Nursing Facility | | 0 | 0 |
| 46.00 | Other Long Term Care | | 0 | 0 |
| 47.00 | | | 0 | 0 |

TRIAL BALANCE OF EXPENSES

Provider Name:
CITRUS VALLEY MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2011

| | | REPORTED | ADJUSTMENTS (From Sch 10A) | AUDITED |
|-------|---|----------------|-------------------------------|----------------|
| | ANCILLARY COST CENTERS | | | |
| 50.00 | Operating Room | \$ 13,008,998 | \$ 0 | \$ 13,008,998 |
| 51.00 | Recovery Room | | 0 | 0 |
| 52.00 | Labor Room and Delivery Room | 6,833,601 | 0 | 6,833,601 |
| 53.00 | Anesthesiology | | 0 | 0 |
| 54.00 | Radiology-Diagnostic | 7,074,815 | 0 | 7,074,815 |
| 55.00 | Radiology-Therapeutic | 707,564 | 0 | 707,564 |
| 56.00 | Radioisotope | 1,347,554 | 0 | 1,347,554 |
| 57.00 | Computed Tomography (CT) Scan | 3,382,261 | 0 | 3,382,261 |
| 58.00 | Magnetic Resonance Imaging (MRI) | 1,354,810 | 0 | 1,354,810 |
| 59.00 | Cardiac Catheterization | 1,819,571 | 0 | 1,819,571 |
| 60.00 | Laboratory | 15,269,691 | 0 | 15,269,691 |
| 61.00 | PBP Clinical Laboratory Services-Program Only | | 0 | 0 |
| 62.00 | Whole Blood & Packed Red Blood Cells | | 0 | 0 |
| 63.00 | Blood Storing, Processing, & Trans. | | 0 | 0 |
| 64.00 | Intravenous Therapy | | 0 | 0 |
| 65.00 | Respiratory Therapy | 6,851,631 | 0 | 6,851,631 |
| 66.00 | Physical Therapy | 2,175,594 | 0 | 2,175,594 |
| 67.00 | Occupational Therapy | 1,211,072 | 0 | 1,211,072 |
| 68.00 | Speech Pathology | 686,337 | 0 | 686,337 |
| 69.00 | Electrocardiology | 1,359,628 | 0 | 1,359,628 |
| 70.00 | Electroencephalography | 87,575 | 0 | 87,575 |
| 71.00 | Medical Supplies Charged to Patients | 6,464,817 | 0 | 6,464,817 |
| 72.00 | Implantable Devices Charged to Patients | 10,866,966 | 0 | 10,866,966 |
| 73.00 | Drugs Charged to Patients | 8,597,313 | 0 | 8,597,313 |
| 74.00 | Renal Dialysis | 2,444,855 | 0 | 2,444,855 |
| 75.00 | ASC (Non-Distinct Part) | | 0 | 0 |
| 75.01 | Gastro Intestinal Services | 2,430,243 | 0 | 2,430,243 |
| 76.97 | Cardiac Rehabilitation | 803,470 | 0 | 803,470 |
| 78.00 | | | 0 | 0 |
| 79.00 | | | 0 | 0 |
| 80.00 | | | 0 | 0 |
| 81.00 | | | 0 | 0 |
| 82.00 | | | 0 | 0 |
| 83.00 | | | 0 | 0 |
| 84.00 | | | 0 | 0 |
| 85.00 | | | 0 | 0 |
| 86.00 | | | 0 | 0 |
| 87.00 | | | 0 | 0 |
| 87.01 | | | 0 | 0 |
| 88.00 | Rural Health Clinic (RHC) | | 0 | 0 |
| 89.00 | Federally Qualified Health Center (FQHC) | | 0 | 0 |
| 90.00 | Clinic | 3,020,128 | 0 | 3,020,128 |
| 91.00 | Emergency | 13,356,768 | 0 | 13,356,768 |
| 92.00 | Observation Beds | | 0 | 0 |
| 93.00 | Other Outpatient Services (Specify) | | 0 | 0 |
| 93.01 | | | 0 | 0 |
| 93.02 | | | 0 | 0 |
| 93.03 | | | 0 | 0 |
| 93.04 | | | 0 | 0 |
| 93.05 | | | 0 | 0 |
| | SUBTOTAL | \$ 307,119,851 | \$ 0 | \$ 307,119,851 |
| | NONREIMBURSABLE COST CENTERS | | | |
| 94.00 | Home Program Dialysis | | 0 | 0 |
| 95.00 | Ambulance Services | | 0 | 0 |
| 96.00 | Durable Medical Equipment-Rented | | 0 | 0 |
| 97.00 | Durable Medical Equipment-Sold | | 0 | 0 |

TRIAL BALANCE OF EXPENSES

Provider Name:
CITRUS VALLEY MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2011

| | | REPORTED | ADJUSTMENTS (From Sch 10A) | AUDITED |
|---------------|--|----------------|-------------------------------|----------------|
| 98.00 | Other Reimbursable (specify) | | 0 | 0 |
| 99.00 | Outpatient Rehabilitation Provider (specify) | | 0 | 0 |
| 100.00 | Intern-Resident Service (not appvd. tchnng. prgm.) | | 0 | 0 |
| 101.00 | Home Health Agency | 2,857,033 | 0 | 2,857,033 |
| 105.00 | Kidney Acquisition | | 0 | 0 |
| 106.00 | Heart Acquisition | | 0 | 0 |
| 107.00 | Liver Acquisition | | 0 | 0 |
| 108.00 | Lung Acquisition | | 0 | 0 |
| 109.00 | Pancreas Acquisition | | 0 | 0 |
| 110.00 | Intestinal Acquisition | | 0 | 0 |
| 111.00 | Islet Acquisition | | 0 | 0 |
| 112.00 | Other Organ Acquisition (specify) | | 0 | 0 |
| 113.00 | Interest Expense | | 0 | 0 |
| 114.00 | Utilization Review-SNF | | 0 | 0 |
| 115.00 | Ambulatory Surgical Center (Distinct Part) | | 0 | 0 |
| 116.00 | Hospice | 6,157,631 | 0 | 6,157,631 |
| 190.00 | Gift, Flower, Coffee Shop, & Canteen | 229,777 | 0 | 229,777 |
| 190.01 | Mammography | 186,292 | 0 | 186,292 |
| 192.00 | Physicians' Private Offices | | 0 | 0 |
| 193.02 | Community Health Program | | 0 | 0 |
| 193.03 | Kids Care-A-Van | | 0 | 0 |
| 193.04/193.06 | Nonallowable Meals/ Other Nonreimbursable | | 0 | 0 |
| 193.05 | Kids Campus | | 0 | 0 |
| 193.08 | Home Office - Nonreimbursable | | 0 | 0 |
| 193.09 | Home Office - Foothill Allocation | | 0 | 0 |
| | SUBTOTAL | \$ 9,430,733 | \$ 0 | \$ 9,430,733 |
| 200 | TOTAL | \$ 316,550,584 | \$ 0 | \$ 316,550,584 |

(To Schedule 8)

| Provider Name | | | | | | | Fiscal Period | | | Provider NPI | | Adjustments |
|---|--------------|-------------|------|--------|-------|--|---|-------------|---------------------|--------------|--|-------------|
| CITRUS VALLEY MEDICAL CENTER | | | | | | | JANUARY 1, 2011 THROUGH DECEMBER 31, 2011 | | | 1982629440 | | 9 |
| Report References | | | | | | | | | | | | |
| Adj. No. | Audit Report | Cost Report | | | | | Explanation of Audit Adjustments | As Reported | Increase (Decrease) | As Adjusted | | |
| | | Work Sheet | Part | Title | Line | Col. | | | | | | |
| <u>ADJUSTMENT TO REPORTED STATISTICS</u> | | | | | | | | | | | | |
| 1 | 9 | B-1 | | 5.00 | 1 | Administrative and General (Square Feet) | 63,339 | 10,681 | 74,020 | | | |
| | 9 | B-1 | | 11.00 | 1,7,9 | Cafeteria | 5,246 | 160 | 5,406 | | | |
| | 9 | B-1 | | 16.00 | 1,7,9 | Medical Records and Library | 2,816 | (1,449) | 1,367 | | | |
| | 9 | B-1 | | 30.00 | 1,7,9 | Adults & Pediatrics | 129,477 | 9,928 | 139,405 | | | |
| | 9 | B-1 | | 35.00 | 1,7,9 | Neonatal Intensive Care Unit | 22,203 | 3,101 | 25,304 | | | |
| | 9 | B-1 | | 43.00 | 1,7,9 | Nursery | 7,356 | 6,290 | 13,646 | | | |
| | 9 | B-1 | | 52.00 | 1,7,9 | Delivery Room and Labor Room | 23,003 | 4,188 | 27,191 | | | |
| | 9 | B-1 | | 59.00 | 1,7,9 | Cardiac Catheterization | 2,616 | 220 | 2,836 | | | |
| | 9 | B-1 | | 67.00 | 1,7,9 | Occupational Therapy | 3,771 | 285 | 4,056 | | | |
| | 9 | B-1 | | 193.03 | 1,7,9 | Kids Care-A-Van | 1,692 | (1,692) | 0 | | | |
| | 9 | B-1 | | 193.06 | 1,7,9 | Other Nonreimbursable | 0 | 1,687 | 1,687 | | | |
| | 9 | B-1 | | 193.08 | 1,7,9 | Home Office Nonreimbursable | 6,569 | 671 | 7,240 | | | |
| | 9 | B-1 | | 193.09 | 1,7,9 | Home Office - Foothill | 2,896 | 2,463 | 5,359 | | | |
| | 9 | B-1 | | 1.00 | 1 | Total - Square Feet | 579,424 | 36,533 | 615,957 | | | |
| | 9 | B-1 | | 3.00 | 7 | Total - Square Feet | 456,421 | 25,852 | 482,273 | | | |
| | 9 | B-1 | | 8.00 | 9 | Total - Square Feet | 450,680 | 25,852 | 476,532 | | | |
| To adjust square footage statistics to agree with the provider's 2010 and 2004 square footage studies. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306 | | | | | | | | | | | | |

| Provider Name | | | | | | | Fiscal Period | Provider NPI | | Adjustments |
|---|--------------|--------------|------|-------|-------|------|--|--------------|---------------------|-------------|
| CITRUS VALLEY MEDICAL CENTER | | | | | | | JANUARY 1, 2011 THROUGH DECEMBER 31, 2011 | 1982629440 | | 9 |
| Report References | | | | | | | Explanation of Audit Adjustments | As Reported | Increase (Decrease) | As Adjusted |
| Adj. No. | Audit Report | Cost Report | | | Line | Col. | | | | |
| | | Work Sheet | Part | Title | | | | | | |
| ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT | | | | | | | | | | |
| 2 | 4A | Not Reported | | | 32.00 | | Medi-Cal Administrative Days | 0 | 160 | 160 |
| | 4A | Not Reported | | | 31.00 | | Medi-Cal Administrative Day Rate | \$0.00 | \$351.26 | \$351.26 |
| | 4A | Not Reported | | | 35.00 | | Medi-Cal Administrative Days | 0 | 172 | 172 |
| | 4A | Not Reported | | | 34.00 | | Medi-Cal Administrative Day Rate | \$0.00 | \$362.19 | \$362.19 |
| 3 | 6 | Not Reported | | | 54.00 | | Medi-Cal Ancillary Charges - Laboratory | \$0 | \$72,459 | \$72,459 |
| | 6 | Not Reported | | | 56.00 | | Medi-Cal Ancillary Charges - Radiology - Diagnostic | 0 | 14,084 | 14,084 |
| | 6 | Not Reported | | | 60.00 | | Medi-Cal Ancillary Charges - Radioisotope | 0 | 5,218 | 5,218 |
| | 6 | Not Reported | | | 66.00 | | Medi-Cal Ancillary Charges - Physical Therapy | 0 | 16,493 | 16,493 |
| | 6 | Not Reported | | | 67.00 | | Medi-Cal Ancillary Charges - Occupational Therapy | 0 | 1,906 | 1,906 |
| | 6 | Not Reported | | | 68.00 | | Medi-Cal Ancillary Charges - Speech Pathology | 0 | 267 | 267 |
| | 6 | Not Reported | | | 71.00 | | Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients | 0 | 7,637 | 7,637 |
| | 6 | Not Reported | | | 73.00 | | Medi-Cal Ancillary Charges - Drugs Charged to Patients | 0 | 182,565 | 182,565 |
| | 6 | Not Reported | | | N/A | | Medi-Cal Ancillary Charges - Total | 0 | 300,629 | 300,629 |
| 4 | 2 | Not Reported | | | 2.00 | | Medi-Cal Routine Service Charges | \$0 | \$514,625 | \$514,625 |
| | 2 | Not Reported | | | 3.00 | | Medi-Cal Ancillary Service Charges | 0 | 300,629 | 300,629 |
| 5 | 3 | Not Reported | | | 10.00 | | Medi-Cal Coinsurance | \$0 | \$4,943 | \$4,943 |
| | 1 | Not Reported | | | 6.00 | | Medi-Cal Interim Payments | 0 | 194,834 | 194,834 |
| | | | | | | | To adjust Medi-Cal Settlement Data to agree with the following fiscal intermediary payment data: Report Date: July 9, 2013 Payment Period: January 1, 2011 through June 30, 2013 Service Period: January 1, 2011 through December 31, 2011 AND Report Date: August 12, 2013 Payment Period: January 1, 2011 through July 31, 2012 Service Period: January 1, 2011 through December 31, 2011 42 CFR 413.20, 413.50, 413.53, 413.60, and 413.64 CMS Pub. 15-1, Sections 2304 and 2408 | | | |

| Provider Name | | | | | | | Fiscal Period | Provider NPI | Adjustments | |
|--|--------------|------------|------|-------|--------|------|---|--------------|---------------------|--------------|
| CITRUS VALLEY MEDICAL CENTER | | | | | | | JANUARY 1, 2011 THROUGH DECEMBER 31, 2011 | 1982629440 | 9 | |
| Report References | | | | | | | Explanation of Audit Adjustments | As Reported | Increase (Decrease) | As Adjusted |
| Adj. No. | Audit Report | Work Sheet | Part | Title | Line | Col. | | | | |
| ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - CONTRACT | | | | | | | | | | |
| 6 | Contract 4 | D-1 | I | XIX | 9.00 | 1 | Medi-Cal Days-Adults and Pediatrics | 18,434 | (2,038) | 16,396 |
| | Contract 4A | D-1 | I | XIX | 42.00 | 1 | Medi-Cal Days-Nursery | 3,630 | 317 | 3,947 |
| | Contract 4A | D-1 | I | XIX | 43.00 | 1 | Medi-Cal Days-Intensive Care Unit | 1,178 | 75 | 1,253 |
| | Contract 4A | D-1 | I | XIX | 44.00 | 1 | Medi-Cal Days-Coronary Care Unit | 1,148 | 76 | 1,224 |
| | Contract 4A | D-1 | I | XIX | 47.00 | 1 | Medi-Cal Days-Neonatal Intensive Care Unit | 6,027 | 1,055 | 7,082 |
| 7 | Contract 6 | D-4 | | XIX | 50.00 | | Medi-Cal Ancillary Charges - Operating Room | \$6,757,979 | \$72,910 | \$6,830,889 |
| | Contract 6 | D-4 | | XIX | 52.00 | | Medi-Cal Ancillary Charges - Delivery Room and Labor Room | 5,187,556 | 55,967 | 5,243,523 |
| | Contract 6 | D-4 | | XIX | 54.00 | | Medi-Cal Ancillary Charges - Radiology - Diagnostic | 5,558,628 | 59,971 | 5,618,599 |
| | Contract 6 | D-4 | | XIX | 55.00 | | Medi-Cal Ancillary Charges - Radiology - Therapeutic | 258,065 | 2,784 | 260,849 |
| | Contract 6 | D-4 | | XIX | 56.00 | | Medi-Cal Ancillary Charges - Radioisotope | 992,762 | 10,711 | 1,003,473 |
| | Contract 6 | D-4 | | XIX | 57.00 | | Medi-Cal Ancillary Charges - CT Scan | 2,288,089 | 24,686 | 2,312,775 |
| | Contract 6 | D-4 | | XIX | 58.00 | | Medi-Cal Ancillary Charges - Magnetic Resonance Imaging | 1,105,049 | 11,922 | 1,116,971 |
| | Contract 6 | D-4 | | XIX | 59.00 | | Medi-Cal Ancillary Charges - Cardiac Catheterization | 957,762 | 10,333 | 968,095 |
| | Contract 6 | D-4 | | XIX | 60.00 | | Medi-Cal Ancillary Charges - Laboratory | 18,501,463 | 199,608 | 18,701,071 |
| | Contract 6 | D-4 | | XIX | 65.00 | | Medi-Cal Ancillary Charges - Respiratory Therapy | 13,796,476 | 148,847 | 13,945,323 |
| | Contract 6 | D-4 | | XIX | 66.00 | | Medi-Cal Ancillary Charges - Physical Therapy | 602,581 | 6,501 | 609,082 |
| | Contract 6 | D-4 | | XIX | 67.00 | | Medi-Cal Ancillary Charges - Occupational Therapy | 513,536 | 5,540 | 519,076 |
| | Contract 6 | D-4 | | XIX | 68.00 | | Medi-Cal Ancillary Charges - Speech Pathology | 223,218 | 2,409 | 225,627 |
| | Contract 6 | D-4 | | XIX | 69.00 | | Medi-Cal Ancillary Charges - Electrocardiology | 3,826,723 | 41,286 | 3,868,009 |
| | Contract 6 | D-4 | | XIX | 70.00 | | Medi-Cal Ancillary Charges - Electroencephalography | 65,086 | 702 | 65,788 |
| | Contract 6 | D-4 | | XIX | 71.00 | | Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients | 1,768,183 | 19,076 | 1,787,259 |
| | Contract 6 | D-4 | | XIX | 72.00 | | Medi-Cal Ancillary Charges - Impl. Dev. Charged to Patient | 2,436,693 | 26,289 | 2,462,982 |
| | Contract 6 | D-4 | | XIX | 73.00 | | Medi-Cal Ancillary Charges - Drugs Charged to Patients | 31,351,879 | 338,248 | 31,690,127 |
| | Contract 6 | D-4 | | XIX | 74.00 | | Medi-Cal Ancillary Charges - Renal Dialysis | 983,349 | 10,609 | 993,958 |
| | Contract 6 | D-4 | | XIX | 75.01 | | Medi-Cal Ancillary Charges - Gastro Intestinal Services | 644,588 | 6,955 | 651,543 |
| | Contract 6 | D-4 | | XIX | 90.00 | | Medi-Cal Ancillary Charges - Clinic | 591,470 | (591,470) | 0 |
| | Contract 6 | D-4 | | XIX | 91.00 | | Medi-Cal Ancillary Charges - Emergency | 5,587,149 | 60,279 | 5,647,428 |
| | Contract 6 | D-4 | | XIX | 202.00 | | Medi-Cal Ancillary Charges - Total | 103,998,284 | 524,163 | 104,522,447 |
| 8 | Contract 2 | E-3 | III | XIX | 8.00 | 1 | Medi-Cal Routine Service Charges | \$69,310,615 | \$396,529 | \$69,707,144 |
| | Contract 2 | E-3 | III | XIX | 9.00 | 1 | Medi-Cal Ancillary Service Charges | 103,998,284 | 524,163 | 104,522,447 |

-Continued on next page-

| Provider Name | | | | | | | Fiscal Period | | | Provider NPI | | Adjustments |
|--|--------------|-------------|------|-------|-------|------|---|-------------|---------------------|--------------|--|-------------|
| CITRUS VALLEY MEDICAL CENTER | | | | | | | JANUARY 1, 2011 THROUGH DECEMBER 31, 2011 | | | 1982629440 | | 9 |
| 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 MEDI-CAL SETTLEMENT DATA - CONTRACT</u> | | | | | | | | | | | | |
| -Continued from previous page- | | | | | | | | | | | | |
| 9 | Contract 3 | E-3 | III | XIX | 32.00 | 1 | Medi-Cal Deductibles | \$0 | \$119,145 | \$119,145 | | |
| | Contract 3 | E-3 | III | XIX | 33.00 | 1 | Medi-Cal Coinsurance | 401,805 | 398,226 | 800,031 | | |
| <p style="text-align: center;">To adjust Medi-Cal Settlement Data to agree with the following fiscal intermediary payment data: Report Date: July 9, 2013 Payment Period: January 1, 2011 through June 30, 2013 Service Period: January 1, 2011 through December 31, 2011 42 CFR 413.20, 413.50, 413.53, 413.60, and 413.64 CMS Pub. 15-1, Sections 2304 and 2408</p> | | | | | | | | | | | | |