

**APPEAL RECOMPUTATION
OF THE
AUDIT REPORT**

**CENTRAL VALLEY GENERAL HOSPITAL
HANFORD, CALIFORNIA
PROVIDER NO. ZZT30196G
NPI NUMBER: 1891777983**

**FISCAL PERIOD ENDED
DECEMBER 31, 2008**

**Audits Section – Fresno
Financial Audits Branch
Audits and Investigations
Department of Health Care Services**

**Section Chief: Michael Harrold
Audit Supervisor: Kathy Atkins
Auditor: Susan Calvino**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

January 22, 2013

Mr. Tom Schales
Director of Budgeting and Reimbursement
Central Valley General Hospital
450 North Greenfield Avenue
Hanford, CA 93232

In the Matter of:

CENTRAL VALLEY GENERAL HOSPITAL
NATIONAL PROVIDER IDENTIFIER (NPI) 1891777983
FISCAL PERIOD ENDED 12/31/08
CASE NUMBER HA13-1208-023G-RD

Pursuant to the Office of Administrative Hearings and Appeals' Report of Findings dated September 12, 2012, the following revisions are made to the Medi-Cal audit report dated May 22, 2012.

SUMMARY OF REVISIONS

<u>MEDI-CAL NONCONTRACT SETTLEMENT (SCHEDULE 1)</u>		
Audited Amount Due Provider (State)	\$	1,872,948
Revision		<u>(1,889)</u>
Revised Amount Due Provider (State)	\$	<u>1,871,059</u>

Enclosed is the revised Summary of Findings and supporting schedules detailing the results of the recomputation.

A copy of the final settlement amount is being sent to the fiscal intermediary. This final settlement amount will be incorporated in a Statement of Account Status, which may reflect other financial transactions such as tentative settlement payments, final settlement payments, and/or lump sum rate adjustments. The Statement of Account Status with the amount due the State or owed to the provider (including interest as prescribed by law) will be forwarded to the provider by the fiscal intermediary.

Mr. Tom Schales
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Instructions regarding payment, if necessary, will be included with the Statement of Account Status.

Original Signed by

Michael A. Harrold, Chief
Audits Section—Fresno
Financial Audits Branch

cc: Chief
Audit Review and Analysis Section
Financial Audits Branch
Department of Health Care Services
MS 2109
P.O Box 997413
Sacramento, CA 95899-7413

Chief
Non-Contract Hospital Recoupment Unit
Safety Net Financing Division
Department of Health Care Services
MS 4518
P.O Box 994736
Sacramento, CA 95899-7436

Chief
Overpayments Unit
Third Party Liability and Recovery Division
MS 4720
P.O. Box 997425
Sacramento, CA 95899-7425

SUMMARY OF FINDINGS

Provider Name:
CENTRAL VALLEY GENERAL HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2008

		SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1) Provider No. ZZT30196G	Audited	\$ 1,872,948	
	Net Change	\$ (1,889)	
	Revised Amount Due Provider (State)	\$ 1,871,059	
	2. Subprovider I (SCHEDULE 1-1) Provider No.		
Audited	\$ 0		
Net Change	\$ 0		
Revised Amount Due Provider (State)	\$ 0		
3. Subprovider II (SCHEDULE 1-2) Provider No.			
Audited	\$ 0		
Net Change	\$ 0		
Revised Amount Due Provider (State)	\$ 0		
4. Medi-Cal Contract Cost (CONTRACT SCH 1) Provider No.			
Audited		\$ 0	
Net Change		\$ 0	
Revised Cost		\$ 0	
Revised Amount Due Provider (State)	\$ 0		
5. Distinct Part Nursing Facility (DPNF SCH 1) Provider No.			
Audited		\$ 0.00	
Net Change		\$ 0.00	
Revised Cost Per Day		\$ 0.00	
Revised Amount Due Provider (State)	\$ 0		
6. Distinct Part Nursing Facility (DPNF SCH 1-1) Provider No.			
Audited		\$ 0.00	
Net Change		\$ 0.00	
Revised Cost Per Day		\$ 0.00	
Revised Amount Due Provider (State)	\$ 0		
7. Adult Subacute (ADULT SUBACUTE SCH 1) Provider No.			
Audited		\$ 0.00	
Net Change		\$ 0.00	
Revised Cost Per Day		\$ 0.00	
Revised Amount Due Provider (State)	\$ 0		
8. Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7)		\$ 1,871,059	
9. Total Medi-Cal Cost			\$ 0

SUMMARY OF FINDINGS

Provider Name:
CENTRAL VALLEY GENERAL HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2008

		SETTLEMENT	COST
10. Subacute (SUBACUTE SCH 1-1) Provider No.	Audited		\$ 0.00
	Net Change		\$ 0.00
	Revised Cost Per Day		\$ 0.00
	Revised Amount Due Provider (State)	\$ 0	
11. Rural Health Clinic (RHC SCH 1) Provider No.	Audited	\$ 0	
	Net Change	\$ 0	
	Revised Amount Due Provider (State)	\$ 0	
12. Rural Health Clinic (RHC 95-210 SCH 1) Provider No.	Audited	\$ 0	
	Net Change	\$ 0	
	Revised Amount Due Provider (State)	\$ 0	
13. Rural Health Clinic (RHC 95-210 SCH 1-1) Provider No.	Audited	\$ 0	
	Net Change	\$ 0	
	Revised Amount Due Provider (State)	\$ 0	
14. County Medical Services Program (CMSP SCH 1)	Audited	\$ 0	
	Net Change	\$ 0	
	Revised Amount Due Provider (State)	\$ 0	
15. Transitional Care (TC SCH 1) Provider No.	Audited		\$ 0.00
	Net Change		\$ 0.00
	Revised Cost Per Day		\$ 0.00
	Revised Amount Due Provider (State)	\$ 0	
16. Total Other Settlement Due Provider - (Lines 10 through 15)		\$ 0	
17. Total Combined Revised Settlement Due Provider (State/CMSP/RHC) - (Line 8 + Line 16)		\$ 1,871,059	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
CENTRAL VALLEY GENERAL HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2008

Provider No.
ZZT30196G

	AUDITED	REVISED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ 13,056,652	\$ 13,057,954
2. Excess Reasonable Cost Over Charges (Schedule 2)	\$ 0	\$ 0
3. Medi-Cal Inpatient Hospital Based Physician Services	\$ N/A	\$ N/A
4. \$	\$ 0	\$ 0
5. TOTAL COST-Reimbursable to Provider (Lines 1 through 4)	\$ 13,056,652	\$ 13,057,954
6. Interim Payments (Rev)	\$ (9,642,042)	\$ (9,642,042)
7. Balance Due Provider (State)	\$ 3,414,610	\$ 3,415,912
8. Duplicate Payments (Rev)	\$ 0	\$ 0
9. Total Noncontract AB 5 and AB 1183 Reductions (Rev 2)	\$ (1,541,662)	\$ (1,544,854)
10. \$	\$ 0	\$ 0
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ 1,872,948	\$ 1,871,059
	(To Summary of Findings)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT
AB 5 and AB 1183 - SUMMARY OF REDUCTIONS

Provider Name:
CENTRAL VALLEY GENERAL HOSPITAL

Fiscal Period Ended:
December 31, 2008

Provider No.
ZZT30196G

1.	10% Reduction to Noncontract Services for 07/01/08 Through 9/30/08 (SCHEDULE A-1)	\$ <u>209,738</u>
2.	Reduction to Noncontract Services for 10/01/08 Through 04/05/09 (SCHEDULE A-2)	<u>1,335,116</u>
3.	10% Reduction to Noncontract Services for 04/06/09 Through 04/12/11 (SCHEDULE A-3)	<u>0</u>
4.	10% Reduction to HFPAs < 3 Hospitals for 07/01/08 Through 04/12/11 (SCHEDULE A-4)	<u>0</u>
5.	10% Reduction to Rural Health Hospitals for 07/01/08 Through 10/31/08 (SCHEDULE A-5)	<u>0</u>
6.	10% Reduction to Rural Health Hospitals for 07/01/09 Through 02/23/10 (SCHEDULE A-6)	<u>0</u>
7.	Total Noncontract AB 5 AND AB 1183 Reductions	\$ <u><u>1,544,854</u></u> (To Schedule 1, Line 9)

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

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

Provider Name:
CENTRAL VALLEY GENERAL HOSPITAL

Fiscal Period Ended:
December 31, 2008

Provider No.
ZZT30196G

Revised Medi-Cal Cost Per Day

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$ <u>13,223,976</u>
2. Less: Medi-Cal Administrative Day Cost (Schedule 4A, Lines 28 and 31)	<u>3,107</u>
3. Less: Medi-Cal Administrative Ancillary Cost (Schedule A-7)	<u>2,113</u>
4. Total Medi-Cal Cost of Covered Services Subject to Reductions (Line 1 - Lines 2 and 3)	\$ <u><u>13,218,756</u></u>
5. Total Revised Medi-Cal Days (Schedules 4, 4A and 4B, excludes Administrative Days)	<u><u>6,813</u></u>
6. Revised Medi-Cal Cost Per Day (Line 4 / Line 5)	\$ <u><u>1,940.23</u></u>

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

7. Revised Medi-Cal Days of Service from 07/1/08 through 09/30/08 (excludes Administrative Days)	<u>1,081</u>
8. Revised Medi-Cal Cost For 07/01/08 Through 9/30/08 (Line 6 * Line 7)	\$ <u>2,097,384</u>
9. AB 5 - 10% Cost Reduction for 07/01/08 Through 09/30/08 (Line 8 * 10%)	\$ <u><u>209,738</u></u> (To Schedule A, Line 1)

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

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

Provider Name:
CENTRAL VALLEY GENERAL HOSPITAL

Fiscal Period Ended:
December 31, 2008

Provider No.
ZZT30196G

Revised Medi-Cal Cost Per Day

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$ <u>13,223,976</u>
2. Less: Medi-Cal Administrative Day Cost (Schedule 4A, Lines 28 and 31)	<u>3,107</u>
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4. Total Medi-Cal Cost of Covered Services Subject to Reductions (Line 1 - Lines 2 and 3)	\$ <u><u>13,218,756</u></u>
5. Total Revised Medi-Cal Days (Schedules 4, 4A and 4B, excludes Administrative Days)	<u><u>6,813</u></u>
6. Revised Medi-Cal Cost Per Day (Line 4 / Line 5)	\$ <u><u>1,940.23</u></u>

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

7. Revised Medi-Cal Days of Service from 07/1/08 through 09/30/08 (excludes Administrative Days)	<u>1,081</u>
8. Revised Medi-Cal Cost For 07/01/08 Through 9/30/08 (Line 6 * Line 7)	\$ <u>2,097,384</u>
9. AB 5 - 10% Cost Reduction for 07/01/08 Through 09/30/08 (Line 8 * 10%)	\$ <u><u>209,738</u></u> (To Schedule A, Line 1)

COMPUTATION OF LESSER OF
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:
CENTRAL VALLEY GENERAL HOSPITALFiscal Period Ended:
DECEMBER 31, 2008Provider No.
ZZT30196G

AUDITED

REVISED

REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3) \$ 13,222,674 \$ 13,223,976

CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Rev) \$ 12,350,961 \$ 12,350,9613. Inpatient Ancillary Service Charges (Rev) \$ 17,600,722 \$ 17,600,7224. Total Charges - Medi-Cal Inpatient Services \$ 29,951,683 \$ 29,951,6835. Excess of Customary Charges Over Reasonable Cost
(Line 4 minus Line 1) * \$ 16,729,009 \$ 16,727,7076. Excess of Reasonable Cost Over Customary Charges
(Line 1 minus Line 4) \$ 0 \$ 0
(To Schedule 1)

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

COMPUTATION OF
MEDI-CAL NET COSTS OF COVERED SERVICES

Provider Name:
CENTRAL VALLEY GENERAL HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2008

Provider No.
ZZT30196G

	AUDITED	REVISED
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ 6,698,978	\$ 6,700,485
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ 6,512,613	\$ 6,512,408
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)	\$ 13,211,591	\$ 13,212,893
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	\$ 11,083	\$ 11,083
8. SUBTOTAL	\$ 13,222,674	\$ 13,223,976
	(To Schedule 2)	
9. Coinsurance (Rev)	\$ (152,148)	\$ (152,148)
10. Patient and Third Party Liability (Rev)	\$ (13,874)	\$ (13,874)
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ 13,056,652	\$ 13,057,954
	(To Schedule 1)	

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
CENTRAL VALLEY GENERAL HOSPITALFiscal Period Ended:
DECEMBER 31, 2008Provider No.
ZZT30196G

GENERAL SERVICE UNIT NET OF SWING-BED COSTS

INPATIENT DAYS

	AUDITED	REVISED
1. Total Inpatient Days (include private & swing-bed) (Rev)	10,775	10,775
2. Inpatient Days (include private, exclude swing-bed)	10,775	10,775
3. Private Room Days (exclude swing-bed private room) (Rev)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Rev)	10,775	10,775
5. Medicare NF Swing-Bed Days through Dec 31 (Rev)	0	0
6. Medicare NF Swing-Bed Days after Dec 31 (Rev)	0	0
7. Medi-Cal NF Swing-Bed Days through July 31 (Rev)	0	0
8. Medi-Cal NF Swing-Bed Days after July 31 (Rev)	0	0
9. Medi-Cal Days (excluding swing-bed) (Rev)	4,437	4,437

SWING-BED ADJUSTMENT

17. Medicare NF Swing-Bed Rates through Dec 31 (Rev)	\$ 0.00	\$ 0.00
18. Medicare NF Swing-Bed Rates after Dec 31(Rev)	\$ 0.00	\$ 0.00
19. Medi-Cal NF Swing-Bed Rates through July 31(Rev)	\$ 0.00	\$ 0.00
20. Medi-Cal NF Swing-Bed Rates after July 31(Rev)	\$ 0.00	\$ 0.00
21. Total Routine Serv Cost (Sch 8, Line 25, Col 27)	\$ 11,627,852	\$ 11,627,471
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)	\$ 11,627,852	\$ 11,627,471

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 23,241,548	\$ 23,241,548
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 23,241,548	\$ 23,241,548
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 0.500305	\$ 0.500288
32. Average Private Room Per Diem Charge (L 29 / L 3)	\$ 0.00	\$ 0.00
33. Average Semi-Private Room Per Diem Charge (L 30 / L 4)	\$ 2,156.99	\$ 2,156.99
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)	\$ 11,627,852	\$ 11,627,471

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 1,079.15	\$ 1,079.12
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 4,788,189	\$ 4,788,055
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 1,724,424	\$ 1,724,353
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 6,512,613	\$ 6,512,408

(To Schedule 3)

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

Provider Name:
CENTRAL VALLEY GENERAL HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2008

Provider No.
ZZT30196G

	AUDITED	REVISED
SPECIAL CARE AND/OR NURSERY UNITS		
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 2,695,711	\$ 2,695,622
2. Total Inpatient Days (Rev)	3,721	3,721
3. Average Per Diem Cost	\$ 724.46	\$ 724.43
4. Medi-Cal Inpatient Days (Rev)	2,376	2,376
5. Cost Applicable to Medi-Cal	\$ 1,721,317	\$ 1,721,246
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 0	\$ 0
7. Total Inpatient Days (Rev)	0	0
8. Average Per Diem Cost	\$ 0.00	\$ 0.00
9. Medi-Cal Inpatient Days (Rev)	0	0
10. Cost Applicable to Medi-Cal	\$ 0	\$ 0
CORONARY CARE UNIT		
11. Total Inpatient Routine Cost (Sch 8, Line 27, Col 27)	\$ 0	\$ 0
12. Total Inpatient Days (Rev)	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Rev)	0	0
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0
NEONATAL INTENSIVE CARE UNIT		
16. Total Inpatient Routine Cost (Sch 8, Line 28, Col 27)	\$ 0	\$ 0
17. Total Inpatient Days (Rev)	0	0
18. Average Per Diem Cost	\$ 0.00	\$ 0.00
19. Medi-Cal Inpatient Days (Rev)	0	0
20. Cost Applicable to Medi-Cal	\$ 0	\$ 0
SURGICAL INTENSIVE CARE UNIT		
21. Total Inpatient Routine Cost (Sch 8, Line 29, Col 27)	\$ 0	\$ 0
22. Total Inpatient Days (Rev)	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Rev)	0	0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
ADMINISTRATIVE DAYS		
26. Per Diem Rate (Rev)	\$ 310.68	\$ 310.68
27. Medi-Cal Inpatient Days (Rev)	10	10
28. Cost Applicable to Medi-Cal	\$ 3,107	\$ 3,107
ADMINISTRATIVE DAYS		
29. Per Diem Rate (Rev)	\$ 0.00	\$ 0.00
30. Medi-Cal Inpatient Days (Rev)	0	0
31. Cost Applicable to Medi-Cal	\$ 0	\$ 0
32. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,28,31)	\$ 1,724,424	\$ 1,724,353

(To Schedule 4)

Provider Name:
CENTRAL VALLEY GENERAL HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2008

	TRIAL BALANCE EXPENSES	ALLOC COST 4.08	EMPLOYEE BENEFITS 5.00	ALLOC COST 6.01	ALLOC COST 6.02	ALLOC COST 6.03	ALLOC COST 6.04	ALLOC COST 6.05	ALLOC COST 0.00	ALLOC COST 0.00	ALLOC COST 0.00	ACCUMULATE COST	ADMIN- TRATIVE & GENERAL 6.06
ANCILLARY COST CENTERS													
37.00	Operating Room	0	261,988	1,738	29,467	23,582	57,731	192,244	0	0	0	3,059,387	444,626
38.00	Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00	Delivery Room and Labor Room	0	740,711	4,236	70,721	7,641	107,035	185,514	0	0	0	5,190,026	754,276
40.00	Anesthesiology	0	0	0	0	0	7,256	24,313	0	0	0	60,323	8,767
41.00	Radiology - Diagnostic	0	148,757	1,086	17,680	1,879	36,621	243,288	0	0	0	1,543,473	224,316
41.01		0	0	0	0	0	0	0	0	0	0	0	0
41.02		0	0	0	0	0	0	0	0	0	0	0	0
42.00	Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
43.00	Radioisotope	0	0	0	0	0	0	0	0	0	0	0	0
44.00	Laboratory	0	166,754	1,303	17,680	10,914	55,969	271,870	0	0	0	2,367,092	344,014
44.01	Pathological Lab	0	12,186	109	1,473	0	1,143	3,206	0	0	0	101,881	14,807
46.00	Whole Blood	0	1,679	0	0	4,625	1,276	2,581	0	0	0	202,315	29,403
47.00	Blood Storing and Processing	0	0	0	0	0	0	0	0	0	0	0	0
48.00	Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00	Respiratory Therapy	0	83,497	109	53,041	2,667	6,417	27,789	0	0	0	856,145	124,425
50.00	Physical Therapy	0	1,426	109	0	1	816	1,284	0	0	0	10,912	1,586
51.00	Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0
52.00	Speech Pathology	0	0	0	0	0	0	0	0	0	0	0	0
53.00	Electrocardiology	0	0	0	0	0	0	0	0	0	0	0	0
54.00	Electroencephalography	0	0	0	0	0	0	0	0	0	0	0	0
55.00	Medical Supplies Charged to Patients	0	0	0	0	1,247	338	1,556	0	0	0	51,954	7,551
56.00	Drugs Charged to Patients	0	0	0	0	55,631	56,735	112,557	0	0	0	2,401,976	349,083
57.00	Renal Dialysis	0	0	0	0	1,057	23,496	39,824	0	0	0	440,294	63,989
58.00	ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
59.00		0	0	0	0	0	0	0	0	0	0	0	0
59.01		0	0	0	0	0	0	0	0	0	0	0	0
59.02		0	0	0	0	0	0	0	0	0	0	0	0
59.03		0	0	0	0	0	0	0	0	0	0	0	0
60.00	Clinic	0	611,826	9,992	0	0	0	0	0	0	0	3,103,059	450,973
60.01	Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0	0
61.00	Emergency	0	397,713	3,367	60,408	2,788	19,352	315,880	0	0	0	2,937,069	426,849
62.00	Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
63.50	RHC Clinics - All	0	2,725,434	33,779	540,724	31,349	0	0	0	0	0	20,730,792	3,012,842
82.00		0	0	0	0	0	0	0	0	0	0	0	0
83.00		0	0	0	0	0	0	0	0	0	0	0	0
84.00		0	0	0	0	0	0	0	0	0	0	0	0
85.00		0	0	0	0	0	0	0	0	0	0	0	0
86.00		0	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTER:													
96.00	Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	0	0	0	0
97.00	Research	0	0	0	0	0	0	0	0	0	0	0	0
98.00	Physicians' Private Office	0	0	0	0	152	0	0	0	0	0	315,000	45,779
98.01	Valley NICU	0	0	0	0	0	0	0	0	0	0	16,854	2,449
98.02	Marketing	0	16,256	0	0	0	0	0	0	0	0	274,125	39,839
98.03	Auxillary	0	0	0	0	0	0	0	0	0	0	142,597	20,724
98.04	HCMC - Leased (Old Lemoore RHC)	0	0	0	0	0	0	0	0	0	0	0	0
98.05	Selma Job Care	0	158,631	434	27,994	2,232	0	0	0	0	0	964,920	140,234
98.08	RHC XVII Sanger	0	58	0	0	591	0	0	0	0	0	4,820	700
98.09	Kings Health Foundation	0	19,986	0	1,473	89	0	0	0	0	0	130,424	18,955
98.10	Physician's Recruitment/ Retention	0	12,542	109	1,473	13	0	0	0	0	0	287,131	41,729
100.00	Ambulance	0	0	0	0	0	0	0	0	0	0	95,829	13,927
100.03		0	0	0	0	0	0	0	0	0	0	0	0
100.04		0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	0	8,915,338	89,497	1,744,462	211,632	641,130	1,841,351	0	0	0	73,837,204	9,369,242

Provider Name:
CENTRAL VALLEY GENERAL HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2008

TRIAL BALANCE EXPENSES	MAINT & REPAIRS 7.00	OPER PLANT 8.00	LAUNDRY & LINEN 9.00	HOUSEKEEP 10.00	DIETARY 11.00	CAFE 12.00	MAINT OF PERSONNEL 13.00	NURSING ADMIN 14.00	CENTRAL SERVICE & SUPPLY 15.00	PHARMACY 16.00	MEDICAL RECORDS & LIBRARY 17.00	SOCIAL SERVICE 18.00
ANCILLARY COST CENTERS												
37.00 Operating Room	143,527	52,622	21,764	57,313	0	31,549	0	0	138,089	12,254	84,108	0
38.00 Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00 Delivery Room and Labor Room	66,930	24,539	20,422	26,727	19,503	86,731	0	661,544	53,145	0	81,164	18,511
40.00 Anesthesiology	13,923	5,105	0	5,560	0	0	0	0	0	0	10,637	0
41.00 Radiology - Diagnostic	62,171	22,794	13,359	24,826	0	20,153	0	0	1,778	80	106,440	0
41.01	0	0	0	0	0	0	0	0	0	0	0	0
41.02	0	0	0	0	0	0	0	0	0	0	0	0
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
43.00 Radioisotope	0	0	0	0	0	0	0	0	0	0	0	0
44.00 Laboratory	46,235	16,951	0	18,462	0	25,534	0	0	24,173	0	118,945	0
44.01 Pathological Lab	10,799	3,959	0	4,312	0	2,624	0	0	0	0	1,403	0
46.00 Whole Blood	0	0	0	0	0	264	0	0	0	0	1,129	0
47.00 Blood Storing and Processing	0	0	0	0	0	0	0	0	0	0	0	0
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	7,129	2,614	0	2,847	0	11,504	0	87,747	4,209	0	12,158	0
50.00 Physical Therapy	503	185	0	201	0	140	0	0	4	0	562	0
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0
52.00 Speech Pathology	0	0	0	0	0	0	0	0	0	0	0	0
53.00 Electrocardiology	0	0	0	0	0	0	0	0	0	0	0	0
54.00 Electroencephalography	0	0	0	0	0	0	0	0	0	0	0	0
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	15,264	0	681	0
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	700,409	49,245	0
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	7,485	0	17,423	0
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
59.00	0	0	0	0	0	0	0	0	0	0	0	0
59.01	0	0	0	0	0	0	0	0	0	0	0	0
59.02	0	0	0	0	0	0	0	0	0	0	0	0
59.03	0	0	0	0	0	0	0	0	0	0	0	0
60.00 Clinic	0	0	0	0	0	0	0	0	41,793	147,787	0	0
60.01 Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0	0
61.00 Emergency	70,390	25,807	34,033	28,108	0	48,618	0	0	17,198	3,576	138,200	0
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
63.50 RHC Clinics - All	1,546,088	566,849	285	617,381	0	268,537	0	0	144,256	96,748	0	0
82.00	0	0	0	0	0	0	0	0	0	0	0	0
83.00	0	0	0	0	0	0	0	0	0	0	0	0
84.00	0	0	0	0	0	0	0	0	0	0	0	0
85.00	0	0	0	0	0	0	0	0	0	0	0	0
86.00	0	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTER:												
96.00 Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	0	0	0	0
97.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
98.00 Physicians' Private Office	36,191	13,269	0	14,452	172,177	0	0	0	69	0	0	0
98.01 Valley NICU	13,902	5,097	3,730	5,551	0	0	0	0	0	0	0	0
98.02 Marketing	10,253	3,759	0	4,094	0	3,887	0	0	17	952	0	0
98.03 Auxillary	69,048	25,315	0	27,572	0	0	0	0	0	0	0	0
98.04 HCMC - Leased (Old Lemoore RHC)	0	0	0	0	0	0	0	0	0	0	0	0
98.05 Selma Job Care	10,484	3,844	634	4,186	0	0	0	0	9,375	3,412	0	0
98.08 RHC XVII Sanger	0	0	0	0	0	0	0	0	145	0	0	0
98.09 Kings Health Foundation	6,689	2,452	0	2,671	0	3,618	0	0	0	0	0	0
98.10 Physician's Recruitment/ Retention	2,453	899	0	980	0	1,189	0	0	0	0	0	0
100.00 Ambulance	0	0	0	0	0	0	0	0	0	0	0	0
100.03	0	0	0	0	0	0	0	0	0	0	0	0
100.04	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	<u>2,520,248</u>	<u>924,009</u>	<u>285,307</u>	<u>997,831</u>	<u>1,360,460</u>	<u>776,817</u>	<u>0</u>	<u>2,218,993</u>	<u>511,839</u>	<u>980,366</u>	<u>805,605</u>	<u>522,725</u>

Provider Name:
CENTRAL VALLEY GENERAL HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2008

TRIAL BALANCE EXPENSES	ALLOC COST 19.00	ALLOC COST 19.02	ALLOC COST 19.03	NON-PHYSICIAN ANESTH 20.00	NURSING SCHOOL 21.00	INT & RES SALARY & FRINGES 22.00	INT & RES PROGRAM 23.00	PARAMED EDUCAT 24.00	SUBTOTAL 25.00	POST	TOTAL
										STEP-DOWN ADJUSTMENT 26.00	COST 27.00
ANCILLARY COST CENTERS											
37.00 Operating Room	0	0	0	0	0	0	0	0	4,045,239		4,045,239
38.00 Recovery Room	0	0	0	0	0	0	0	0	0		0
39.00 Delivery Room and Labor Room	0	0	0	0	0	12,283	35,916	0	7,051,717		7,051,717
40.00 Anesthesiology	0	0	0	0	0	0	0	0	104,314		104,314
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	2,019,389		2,019,389
41.01	0	0	0	0	0	0	0	0	0		0
41.02	0	0	0	0	0	0	0	0	0		0
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0		0
43.00 Radioisotope	0	0	0	0	0	0	0	0	0		0
44.00 Laboratory	0	0	0	0	0	0	0	0	2,961,407		2,961,407
44.01 Pathological Lab	0	0	0	0	0	0	0	0	139,785		139,785
46.00 Whole Blood	0	0	0	0	0	0	0	0	233,111		233,111
47.00 Blood Storing and Processing	0	0	0	0	0	0	0	0	0		0
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0		0
49.00 Respiratory Therapy	0	0	0	0	0	0	0	0	1,108,778		1,108,778
50.00 Physical Therapy	0	0	0	0	0	0	0	0	14,091		14,091
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	0		0
52.00 Speech Pathology	0	0	0	0	0	0	0	0	0		0
53.00 Electrocardiology	0	0	0	0	0	0	0	0	0		0
54.00 Electroencephalography	0	0	0	0	0	0	0	0	0		0
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	75,449		75,449
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	3,500,713		3,500,713
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	529,191		529,191
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0		0
59.00	0	0	0	0	0	0	0	0	0		0
59.01	0	0	0	0	0	0	0	0	0		0
59.02	0	0	0	0	0	0	0	0	0		0
59.03	0	0	0	0	0	0	0	0	0		0
60.00 Clinic	0	0	0	0	0	0	0	0	3,743,612		3,743,612
60.01 Other Clinic Services	0	0	0	0	0	0	0	0	0		0
61.00 Emergency	0	0	0	0	0	0	0	0	3,729,848		3,729,848
62.00 Observation Beds	0	0	0	0	0	0	0	0	0		0
63.50 RHC Clinics - All	0	0	0	0	0	65,057	190,227	0	27,239,061		27,239,061
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
NONREIMBURSABLE COST CENTER:											
96.00 Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	0		0
97.00 Research	0	0	0	0	0	0	0	0	0		0
98.00 Physicians' Private Office	0	0	0	0	0	0	0	0	596,937		596,937
98.01 Valley NICU	0	0	0	0	0	0	0	0	47,583		47,583
98.02 Marketing	0	0	0	0	0	0	0	0	336,927		336,927
98.03 Auxillary	0	0	0	0	0	0	0	0	285,257		285,257
98.04 HCMC - Leased (Old Lemoore RHC)	0	0	0	0	0	0	0	0	0		0
98.05 Selma Job Care	0	0	0	0	0	0	0	0	1,137,088		1,137,088
98.08 RHC XVII Sanger	0	0	0	0	0	0	0	0	5,665		5,665
98.09 Kings Health Foundation	0	0	0	0	0	0	0	0	164,809		164,809
98.10 Physician's Recruitment/ Retention	0	0	0	0	0	0	0	0	334,382		334,382
100.00 Ambulance	0	0	0	0	0	0	0	0	109,756		109,756
100.03	0	0	0	0	0	0	0	0	0		0
100.04	0	0	0	0	0	0	0	0	0		0
TOTAL	0	0	0	0	0	396,583	1,159,610	0	73,837,204	0	73,837,204

Provider Name:
CENTRAL VALLEY GENERAL HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2008

	EMP BENE (GROSS SALARIES) 5.00 (Rev)	COMMUN (NUMBER OF PHONES) 6.01 (Rev)	DATA PROC (NUMBER OF TERMINALS) 6.02 (Rev)	PURCH WHS (SUPPLIES EXPENSE) 6.03 (Rev)	PAT REGIS (INPATIENT REVENUE) 6.04 (Rev)	CSH PT ACCT (GROSS REVENUE) 6.05 (Rev)	STAT 0.00 (Rev)	STAT 0.00 (Rev)	STAT 0.00 (Rev)	ADM & GEN (ACCUM COST)	MAINT & REPAIRS (SQ FT) 7.00 (Rev)
GENERAL SERVICE COST CENTERS											
1.00	Old Cap Rel Costs-Bldg & Fixtures										
2.00	Old Cap Rel Costs-Movable Equipment										
3.00	New Cap Rel Costs-Bldg & Fixtures										
4.00	New Cap Rel Costs-Movable Equipment										
4.01											
4.02											
4.03											
4.04											
4.05											
4.06											
4.07											
4.08											
5.00	Employee Benefits										
6.01	Communications										
6.02	Data Processing	264,860									
6.03	Purchasing	71,414									
6.04	Admitting	362,853	24	31	23,608						
6.05	Patient Accounting	736,935	21	29	21,728						
0.00											
0.00											
0.00											
6.06	Administrative and General	4,153,957	56	152	194,869						
7.00	Maintenance and Repairs	547,691	8	9	127,258				2,200,452		
8.00	Operation of Plant	289,192			17,627				806,761		0
9.00	Laundry and Linen Service	21,433			202,766				244,350		190
10.00	Housekeeping	492,857	26	28	78,903				850,425		831
11.00	Dietary	528,346	16	20	526,653				1,061,969		3,733
12.00	Cafeteria								0		
13.00	Maintenance of Personnel								0		
14.00	Nursing Administration	1,074,736	11	14	30,177				1,888,707		626
15.00	Central Services & Supply	244,237	8	7	45,853				409,964		861
16.00	Pharmacy	388,332	2	2	846,851				787,420		450
17.00	Medical Records and Library	251,021	10	21	11,883				645,041		1,299
18.00	Social Service	276,316	3		1,516				390,034		0
19.00									0		
19.02									0		
19.03									0		
20.00									0		
21.00	Nursing School								0		
22.00	Intern & Res Service-Salary & Fringes	262,860	16						328,520		
23.00	Intern & Res Other Program	133,487	9	18	36,645				966,287		1,301
24.00	Paramedical Ed Program								0		
INPATIENT ROUTINE COST CENTERS											
25.00	Adults & Pediatrics (Gen Routine)	3,683,514	93	293	262,997	23,287,735	23,333,922		7,009,486		9,624
26.00	Intensive Care Unit								0		
27.00	Coronary Care Unit								0		
28.00	Neonatal Intensive Care Unit								0		
29.00	Surgical Intensive Care								0		
30.00	Subprovider I								0		
31.00	Subprovider II								0		
32.00									0		
33.00	Nursery	816,225	2	2	121,079	8,214,524	8,214,524		1,590,147		330
34.00	Medicare Certified Nursing Facility								0		
35.00	Distinct Part Nursing Facility								0		
36.00	Adult Subacute Care Unit								0		
36.01	Subacute Care Unit II								0		
36.02	Transitional Care Unit								0		

Provider Name:
CENTRAL VALLEY GENERAL HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2008

	EMP BENE (GROSS SALARIES) 5.00 (Rev)	COMMUN (NUMBER OF PHONES) 6.01 (Rev)	DATA PROC (NUMBER OF TERMINALS) 6.02 (Rev)	PURCH WHS (SUPPLIES EXPENSE) 6.03 (Rev)	PAT REGIS (INPATIENT REVENUE) 6.04 (Rev)	CSH PT ACCT (GROSS REVENUE) 6.05 (Rev)	STAT 0.00 (Rev)	STAT 0.00 (Rev)	STAT 0.00 (Rev)	ADM & GEN (ACCUM COST)	MAINT & REPAIRS (SQ FT) 7.00 (Rev)	
ANCILLARY COST CENTERS												
37.00	Operating Room	1,075,707	16	20	922,846	6,812,859				3,059,387	6,845	
38.00	Recovery Room									0		
39.00	Delivery Room and Labor Room	3,041,308	39	48	299,005	12,631,222	13,953,425			5,190,026	3,192	
40.00	Anesthesiology					856,313	1,828,736			60,323	664	
41.00	Radiology - Diagnostic	610,787	10	12	73,536	4,321,674	18,298,877			1,543,473	2,965	
41.01										0		
41.02										0		
42.00	Radiology - Therapeutic									0		
43.00	Radioisotope									0		
44.00	Laboratory	684,681	12	12	427,094	6,604,875	20,448,655			2,367,092	2,205	
44.01	Pathological Lab	50,034	1	1		134,886	241,162			101,881	515	
46.00	Whole Blood	6,893			180,987	150,623	194,110			202,315		
47.00	Blood Storing and Processing									0		
48.00	Intravenous Therapy									0		
49.00	Respiratory Therapy	342,832	1	36	104,363	757,317	2,090,181			856,145	340	
50.00	Physical Therapy	5,854	1		20	96,285	96,551			10,912	24	
51.00	Occupational Therapy									0		
52.00	Speech Pathology									0		
53.00	Electrocardiology									0		
54.00	Electroencephalography									0		
55.00	Medical Supplies Charged to Patients				48,813	39,867	117,064			51,954		
56.00	Drugs Charged to Patients				2,177,005	6,695,332	8,466,001			2,401,976		
57.00	Renal Dialysis				41,357	2,772,802	2,995,370			440,294	0	
58.00	ASC (Non-Distinct Part)									0		
59.00										0		
59.01										0		
59.02										0		
59.03										0		
60.00	Clinic	2,512,115	92							3,103,059	0	
60.01	Other Clinic Services									0		
61.00	Emergency	1,632,981	31	41	109,115	2,283,725	23,758,914			2,937,069	3,357	
62.00	Observation Beds									0		
63.50	RHC Clinics - All	11,190,448	311	367	1,226,783					20,730,792	73,735	
82.00										0		
83.00										0		
84.00										0		
85.00										0		
86.00										0		
NONREIMBURSABLE COST CENTERS												
96.00	Gift, Flower, Coffee Shop & Canteen									0		
97.00	Research									0		
98.00	Physicians' Private Office				5,931					315,000	1,726	
98.01	Valley NICU									16,854	663	
98.02	Marketing	66,747								274,125	489	
98.03	Auxillary									142,597	3,293	
98.04	HCMC - Leased (Old Lemoore RHC)									0		
98.05	Selma Job Care	651,327	4	19	87,357					964,920	500	
98.08	RHC XVII Sanger	237			23,133					4,820		
98.09	Kings Health Foundation	82,061		1	3,478					130,424	319	
98.10	Physician's Recruitment/ Retention	51,496	1	1	501					287,131	117	
100.00	Ambulance									95,829		
100.03										0		
100.04										0		
TOTAL		36,605,774	824	1,184	8,281,737	75,660,039	138,497,091	0	0	0	64,467,962	120,194
COST TO BE ALLOCATED		8,915,338	89,497	1,744,462	211,632	641,130	1,841,351	0	0	0	9,369,242	2,520,248
UNIT COST MULTIPLIER - SCH 8		0.243550	108.612864	1473.363260	0.025554	0.008474	0.013295	0.000000	0.000000	0.000000	0.145332	20.968169

Provider Name:
CENTRAL VALLEY GENERAL HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2008

	OPER PLANT (SQ FT) 8.00 (Rev)	LAUNDRY & LINEN (LB LNDRY) 9.00 (Rev)	HOUSE- KEEPING (SQ FT) 10.00 (Rev)	DIETARY (MEALS SERVED) 11.00 (Rev)	CAFETERIA (FTE'S) 12.00 (Rev)	MAINT OF PERSONNEL (# HOUSED) 13.00 (Rev)	NURSING ADMIN (NURSE HR) 14.00 (Rev)	CENT SERV & SUPPLY (CST REQ) 15.00 (Rev)	PHARMACY (COSTS REQUIS) 16.00 (Rev)	MED REC (GROSS REVENUE) 17.00 (Rev)	SOC SERV (TIME SPENT) 18.00 (Rev)	STAT 19.00 (Rev)	
ANCILLARY COST CENTERS													
37.00	Operating Room	6,845	28,615	6,845		26,640		755,470	38,089	14,459,599			
38.00	Recovery Room												
39.00	Delivery Room and Labor Room	3,192	26,851	3,192	2,335	73,236	73,236	290,750		13,953,425	521		
40.00	Anesthesiology	664		664						1,828,736			
41.00	Radiology - Diagnostic	2,965	17,564	2,965		17,017		9,727	250	18,298,877			
41.01													
41.02													
42.00	Radiology - Therapeutic												
43.00	Radioisotope												
44.00	Laboratory	2,205		2,205		21,561		132,248		20,448,655			
44.01	Pathological Lab	515		515		2,216				241,162			
46.00	Whole Blood					223				194,110			
47.00	Blood Storing and Processing												
48.00	Intravenous Therapy												
49.00	Respiratory Therapy	340		340		9,714	9,714	23,029		2,090,181			
50.00	Physical Therapy	24		24		118		20		96,551			
51.00	Occupational Therapy												
52.00	Speech Pathology												
53.00	Electrocardiology												
54.00	Electroencephalography												
55.00	Medical Supplies Charged to Patients							83,507		117,064			
56.00	Drugs Charged to Patients								2,177,004	8,466,001			
57.00	Renal Dialysis	0		0				40,949		2,995,370			
58.00	ASC (Non-Distinct Part)												
59.00													
59.01													
59.02													
59.03													
60.00	Clinic	0		0				228,647	459,349				
60.01	Other Clinic Services												
61.00	Emergency	3,357	44,747	3,357		41,053		94,086	11,115	23,758,914			
62.00	Observation Beds												
63.50	RHC Clinics - All	73,735	375	73,735		226,754		789,209	300,711				
82.00													
83.00													
84.00													
85.00													
86.00													
NONREIMBURSABLE COST CENTERS													
96.00	Gift, Flower, Coffee Shop & Canteen												
97.00	Research												
98.00	Physicians' Private Office	1,726		1,726	20,614			380					
98.01	Valley NICU	663	4,904	663									
98.02	Marketing	489		489		3,282		93	2,958				
98.03	Auxillary	3,293		3,293									
98.04	HCMC - Leased (Old Lemoore RHC)												
98.05	Selma Job Care	500	833	500				51,287	10,605				
98.08	RHC XVII Sanger							794					
98.09	Kings Health Foundation	319		319		3,055							
98.10	Physician's Recruitment/ Retention	117		117		1,004							
100.00	Ambulance												
100.03													
100.04													
	TOTAL	120,194	375,121	119,173	162,882	655,948	0	245,653	2,800,214	3,047,161	138,497,091	14,712	0
	COST TO BE ALLOCATED	924,009	285,307	997,831	1,360,460	776,817	0	2,218,993	511,839	980,366	805,605	522,725	0
	UNIT COST MULTIPLIER - SCH 8	7.687648	0.760572	8.372965	8.352425	1.184267	0.000000	9.033038	0.182786	0.321731	0.005817	35.530537	0.000000

Provider Name:
CENTRAL VALLEY GENERAL HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2008

	STAT	STAT	NONPHY ANESTH (ASG TIME)	NURSE SCHOOL (ASG TIME)	I&R-SAL & FRINGES (ASG TIME)	I&R-PRG COST (ASG TIME)	PARAMED EDUCAT (ASG TIME)
	19.02 (Rev)	19.03 (Rev)	20.00 (Rev)	21.00 (Rev)	22.00 (Rev)	23.00 (Rev)	24.00 (Rev)
GENERAL SERVICE COST CENTERS							
1.00							
2.00							
3.00							
4.00							
4.01							
4.02							
4.03							
4.04							
4.05							
4.06							
4.07							
4.08							
5.00							
6.01							
6.02							
6.03							
6.04							
6.05							
0.00							
0.00							
0.00							
6.06							
7.00							
8.00							
9.00							
10.00							
11.00							
12.00							
13.00							
14.00							
15.00							
16.00							
17.00							
18.00							
19.00							
19.02							
19.03							
20.00							
21.00							
22.00							
23.00							
24.00							
INPATIENT ROUTINE COST CENTERS							
25.00					5,877	5,877	
26.00							
27.00							
28.00							
29.00							
30.00							
31.00							
32.00							
33.00					2,102	2,102	
34.00							
35.00							
36.00							
36.01							
36.02							

Provider Name:
CENTRAL VALLEY GENERAL HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2008

	STAT	STAT	NONPHY ANESTH (ASG TIME)	NURSE SCHOOL (ASG TIME)	I&R-SAL & FRINGES (ASG TIME)	I&R-PRG COST (ASG TIME)	PARAMED EDUCAT (ASG TIME)
	19.02 (Rev)	19.03 (Rev)	20.00 (Rev)	21.00 (Rev)	22.00 (Rev)	23.00 (Rev)	24.00 (Rev)
ANCILLARY COST CENTERS							
37.00							
38.00							
39.00					307	307	
40.00							
41.00							
41.01							
41.02							
42.00							
43.00							
44.00							
44.01							
46.00							
47.00							
48.00							
49.00							
50.00							
51.00							
52.00							
53.00							
54.00							
55.00							
56.00							
57.00							
58.00							
59.00							
59.01							
59.02							
59.03							
60.00							
60.01							
61.00							
62.00							
63.50					1,626	1,626	
82.00							
83.00							
84.00							
85.00							
86.00							
NONREIMBURSABLE COST CENTERS							
96.00							
97.00							
98.00							
98.01							
98.02							
98.03							
98.04							
98.05							
98.08							
98.09							
98.10							
100.00							
100.03							
100.04							
TOTAL	0	0	0	0	9,912	9,912	0
COST TO BE ALLOCATED	0	0	0	0	396,583	1,159,610	0
UNIT COST MULTIPLIER - SCH 8	0.000000	0.000000	0.000000	0.000000	40.010419	116.990560	0.000000

TRIAL BALANCE OF EXPENSES

Provider Name:
CENTRAL VALLEY GENERAL HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2008

		AUDITED	REVISIONS (From Sch 10A)	REVISED
	GENERAL SERVICE COST CENTERS			
1.00	Old Cap Rel Costs-Bldg & Fixtures	\$ 0	\$ 0	\$ 0
2.00	Old Cap Rel Costs-Movable Equipment	0	0	0
3.00	New Cap Rel Costs-Bldg & Fixtures	4,035,636	0	4,035,636
4.00	New Cap Rel Costs-Movable Equipment	2,608,144	0	2,608,144
4.01		0	0	0
4.02		0	0	0
4.03		0	0	0
4.04		0	0	0
4.05		0	0	0
4.06		0	0	0
4.07		0	0	0
4.08		0	0	0
5.00	Employee Benefits	8,872,035	0	8,872,035
6.01	Communications	89,497	0	89,497
6.02	Data Processing	1,660,469	0	1,660,469
6.03	Purchasing	194,239	0	194,239
6.04	Admitting	493,437	0	493,437
6.05	Patient Accounting	1,428,414	0	1,428,414
		0	0	0
		0	0	0
		0	0	0
6.06	Administrative and General	7,490,721	494	7,491,215
7.00	Maintenance and Repairs	1,727,722	0	1,727,722
8.00	Operation of Plant	735,878	0	735,878
9.00	Laundry and Linen Service	225,721	0	225,721
10.00	Housekeeping	648,310	0	648,310
11.00	Dietary	726,976	0	726,976
12.00	Cafeteria	0	0	0
13.00	Maintenance of Personnel	0	0	0
14.00	Nursing Administration	1,577,254	0	1,577,254
15.00	Central Services & Supply	300,842	0	300,842
16.00	Pharmacy	648,551	0	648,551
17.00	Medical Records and Library	495,324	0	495,324
18.00	Social Service	322,373	0	322,373
19.00		0	0	0
19.02		0	0	0
19.03		0	0	0
20.00		0	0	0
21.00	Nursing School	0	0	0
22.00	Intern & Res Service-Salary & Fringes	262,763	0	262,763
23.00	Intern & Res Other Program	849,004	0	849,004
24.00	Paramedical Ed Program	0	0	0
	INPATIENT ROUTINE COST CENTERS			
25.00	Adults & Pediatrics (Gen Routine)	4,739,533	0	4,739,533
26.00	Intensive Care Unit	0	0	0
27.00	Coronary Care Unit	0	0	0
28.00	Neonatal Intensive Care Unit	0	0	0
29.00	Surgical Intensive Care	0	0	0
30.00	Subprovider I	0	0	0
31.00	Subprovider II	0	0	0
32.00		0	0	0
33.00	Nursery	1,191,985	0	1,191,985
34.00	Medicare Certified Nursing Facility	0	0	0
35.00	Distinct Part Nursing Facility	0	0	0
36.00	Adult Subacute Care Unit	0	0	0
36.01	Subacute Care Unit II	0	0	0
36.02	Transitional Care Unit	0	0	0

TRIAL BALANCE OF EXPENSES

Provider Name:
CENTRAL VALLEY GENERAL HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2008

		AUDITED	REVISIONS (From Sch 10A)	REVISED
	ANCILLARY COST CENTERS			
37.00	Operating Room	\$ 2,188,137	\$ 8,089	\$ 2,196,226
38.00	Recovery Room	0	0	0
39.00	Delivery Room and Labor Room	3,935,945	0	3,935,945
40.00	Anesthesiology	0	0	0
41.00	Radiology - Diagnostic	965,767	0	965,767
41.01		0	0	0
41.02		0	0	0
42.00	Radiology - Therapeutic	0	0	0
43.00	Radioisotope	0	0	0
44.00	Laboratory	1,747,119	0	1,747,119
44.01	Pathological Lab	61,463	0	61,463
46.00	Whole Blood	192,154	0	192,154
47.00	Blood Storing and Processing	0	0	0
48.00	Intravenous Therapy	0	0	0
49.00	Respiratory Therapy	675,236	(7,334)	667,902
50.00	Physical Therapy	6,238	0	6,238
51.00	Occupational Therapy	0	0	0
52.00	Speech Pathology	0	0	0
53.00	Electrocardiology	0	0	0
54.00	Electroencephalography	0	0	0
55.00	Medical Supplies Charged to Patients	48,812	0	48,812
56.00	Drugs Charged to Patients	2,177,052	0	2,177,052
57.00	Renal Dialysis	375,917	0	375,917
58.00	ASC (Non-Distinct Part)	0	0	0
59.00		0	0	0
59.01		0	0	0
59.02		0	0	0
59.03		0	0	0
60.00	Clinic	2,469,745	11,496	2,481,241
60.01	Other Clinic Services	0	0	0
61.00	Emergency	1,992,192	0	1,992,192
62.00	Observation Beds	0	0	0
63.50	RHC Clinics - All	14,198,735	7,810	14,206,545
82.00		0	0	0
83.00		0	0	0
84.00		0	0	0
85.00		0	0	0
86.00		0	0	0
	SUBTOTAL	\$ 72,359,340	\$ 20,555	\$ 72,379,895
	NONREIMBURSABLE COST CENTERS			
96.00	Gift, Flower, Coffee Shop & Canteen	0	0	0
97.00	Research	0	0	0
98.00	Physicians' Private Office	3,648	0	3,648
98.01	Valley NICU	0	0	0
98.02	Marketing	236,694	0	236,694
98.03	Auxillary	0	0	0
98.04	HCMC - Leased (Old Lemoore RHC)	0	0	0
98.05	Selma Job Care	753,977	0	753,977
98.08	RHC XVII Sanger	4,171	0	4,171
98.09	Kings Health Foundation	95,062	0	95,062
98.10	Physician's Recruitment/ Retention	267,928	0	267,928
100.00	Ambulance	95,829	0	95,829
100.03		0	0	0
100.04		0	0	0
100.99	SUBTOTAL	\$ 1,457,309	\$ 0	\$ 1,457,309
101	TOTAL	\$ 73,816,649	\$ 20,555	\$ 73,837,204

(To Schedule 8)

Provider Name:
CENTRAL VALLEY GENERAL HOSPITAL

Page 1
Fiscal Period Ended:
DECEMBER 31, 2008

	TOTAL REV (Page 1 & 2)	AUDIT REV 1	AUDIT REV										
ANCILLARY COST CENTERS													
37.00 Operating Room	8,089	8,089											
38.00 Recovery Room	0												
39.00 Delivery Room and Labor Room	0												
40.00 Anesthesiology	0												
41.00 Radiology - Diagnostic	0												
41.01	0												
41.02	0												
42.00 Radiology - Therapeutic	0												
43.00 Radioisotope	0												
44.00 Laboratory	0												
44.01 Pathological Lab	0												
46.00 Whole Blood	0												
47.00 Blood Storing and Processing	0												
48.00 Intravenous Therapy	0												
49.00 Respiratory Therapy	(7,334)	(7,334)											
50.00 Physical Therapy	0												
51.00 Occupational Therapy	0												
52.00 Speech Pathology	0												
53.00 Electrocardiology	0												
54.00 Electroencephalography	0												
55.00 Medical Supplies Charged to Patients	0												
56.00 Drugs Charged to Patients	0												
57.00 Renal Dialysis	0												
58.00 ASC (Non-Distinct Part)	0												
59.00	0												
59.01	0												
59.02	0												
59.03	0												
60.00 Clinic	11,496	11,496											
60.01 Other Clinic Services	0												
61.00 Emergency	0												
62.00 Observation Beds	0												
63.50 RHC Clinics - All	7,810	7,810											
82.00	0												
83.00	0												
84.00	0												
85.00	0												
86.00	0												
NONREIMBURSABLE COST CENTERS													
96.00 Gift, Flower, Coffee Shop & Canteen	0												
97.00 Research	0												
98.00 Physicians' Private Office	0												
98.01 Valley NICU	0												
98.02 Marketing	0												
98.03 Auxillary	0												
98.04 HCMC - Leased (Old Lemoore RHC)	0												
98.05 Selma Job Care	0												
98.08 RHC XVII Sanger	0												
98.09 Kings Health Foundation	0												
98.10 Physician's Recruitment/ Retention	0												
100.00 Ambulance	0												
100.03	0												
100.04	0												
101.00 TOTAL	\$20,555	20,555	0	0	0	0	0	0	0	0	0	0	0

(To Sch 10)

Provider Name							Fiscal Period			Provider NPI		Revisions
CENTRAL VALLEY GENERAL HOSPITAL							JANUARY 1, 2008 THROUGH DECEMBER 31, 2008			1891777983		2
Report References							Explanation of Appeal Revisions	As Audited	Increase (Decrease)	As Revised		
Rev. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
1	10A	A			6.06	7	Administration and General	\$7,490,721	\$494	\$7,491,215		
	10A	A			37.00	7	Operating Room	2,188,137	8,089	2,196,226		
	10A	A			49.00	7	Respiratory Therapy	675,236	(7,334)	667,902		
	10A	A			60.00	7	Clinic	2,469,745	11,496	2,481,241		
	10A	A			63.50	7	RHC Clinics - All	14,198,735	7,810	14,206,545		
							APPEAL FINDING ISSUE 2 - ADJUSTMENT NO. 9					
2	1						Total Noncontract AB 5 Reductions (As Impacted by Issue 2)	\$1,541,662	\$3,192	\$1,544,854		
							APPEAL FINDING ISSUE 1 - ADJUSTMENT NO. 1					

Provider Name							Fiscal Period			Provider NPI		Revisions
CENTRAL VALLEY GENERAL HOSPITAL							JANUARY 1, 2008 THROUGH DECEMBER 31, 2008			1891777983		2
Report References							Explanation of Appeal Revisions			As Audited	Increase (Decrease)	As Revised
Rev. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						

*Balance carried forward from prior/to subsequent adjustments