

**REPORT
ON THE
COST REPORT REVIEW**

**FOUNTAIN VALLEY REGIONAL MEDICAL CENTER
FOUNTAIN VALLEY, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1821002007**

**FISCAL PERIOD ENDED
DECEMBER 31, 2008**

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

**Section Chief: Margaret A. Varho
Audit Supervisor: Stan Van Arsdale
Auditor: Sandra Hy**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

Date: April 18, 2012

Craig C. Armin
VP Government Programs
Tenet Healthcare Corporation
1445 Ross Avenue, Suite 1400
Dallas, TX 75202-270

PROVIDER: FOUNTAIN VALLEY REGIONAL MEDICAL CENTER
NATIONAL PROVIDER IDENTIFIER (NPI): 1821002007
FISCAL PERIOD ENDED DECEMBER 31, 2008

We have examined the provider's Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the audited settlement for the fiscal period due the State in the amount of \$261,448 presented in the Summary of Findings represents a proper determination in accordance with the reimbursement principles of applicable programs.

This audit report includes the:

1. Summary of Findings
2. Computation of Medi-Cal Reimbursement Settlement (NONCONTRACT Schedules)
3. Computation of Medi-Cal Reimbursement Settlement Noncontract Hospital (Summary of Reductions, AB5 and AB1183)
4. Audit Adjustments Schedule

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

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

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

Chief
Department of Health Care Services
Office of Administrative Hearings and Appeals
1029 J Street, Suite 200
Sacramento, CA 95814
(916) 322-5603

The written notice of disagreement must be received by the Department within 60 calendar days from the day you receive this letter. A copy of this notice should be sent to:

United States Postal Service (USPS)

Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
PO Box 997413
Sacramento, CA 95899

Courier (UPS, FedEx, etc.)

Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
1501 Capitol Avenue, Suite 71.5001
Sacramento, CA 95814
(916) 440-7700

The procedures that govern an appeal are contained in Welfare and Institutions Code, Section 14171, and California Code of Regulations, Title 22, Section 51016, et seq.

If you have questions regarding this report, you may call the Audits Section— 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:
FOUNTAIN VALLEY REGIONAL MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2008

| | | SETTLEMENT | COST |
|-------------------------------------------------------------------------------------------|-------------------------------------|----------------|---------|
| 1. Medi-Cal Noncontract Settlement (SCHEDULE 1) Provider NPI: 1821002007 | Reported | \$ 1,269,597 | |
| | Net Change | \$ (1,531,044) | |
| | Audited Amount Due Provider (State) | \$ (261,448) | |
| | | | |
| 2. Subprovider I (SCHEDULE 1-1) Provider NPI: | Reported | \$ 0 | |
| | Net Change | \$ 0 | |
| | Audited Amount Due Provider (State) | \$ 0 | |
| | | | |
| 3. Subprovider II (SCHEDULE 1-2) Provider NPI: | Reported | \$ 0 | |
| | Net Change | \$ 0 | |
| | Audited Amount Due Provider (State) | \$ 0 | |
| | | | |
| 4. Medi-Cal Contract Cost (CONTRACT SCH 1) Provider NPI: | Reported | | \$ 0 |
| | Net Change | | \$ 0 |
| | Audited Cost | | \$ 0 |
| | Audited Amount Due Provider (State) | \$ 0 | |
| | | | |
| 5. Distinct Part Nursing Facility (DPNF SCH 1) Provider NPI: | Reported | | \$ 0.00 |
| | Net Change | | \$ 0.00 |
| | Audited Cost Per Day | | \$ 0.00 |
| | Audited Amount Due Provider (State) | \$ 0 | |
| | | | |
| 6. Distinct Part Nursing Facility (DPNF SCH 1-1) Provider NPI: | Reported | | \$ 0.00 |
| | Net Change | | \$ 0.00 |
| | Audited Cost Per Day | | \$ 0.00 |
| | Audited Amount Due Provider (State) | \$ 0 | |
| | | | |
| 7. Adult Subacute (ADULT SUBACUTE SCH 1) Provider NPI: | Reported | | \$ 0.00 |
| | Net Change | | \$ 0.00 |
| | Audited Cost Per Day | | \$ 0.00 |
| | Audited Amount Due Provider (State) | \$ 0 | |
| | | | |
| 8. Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7) | | \$ (261,448) | |
| 9. Total Medi-Cal Cost | | | \$ 0 |

SUMMARY OF FINDINGS

Provider Name:
FOUNTAIN VALLEY REGIONAL MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2008

| | | 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) | | \$ (261,448) | |

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
FOUNTAIN VALLEY REGIONAL MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2008

Provider NPI:
1821002007

| | REPORTED | AUDITED |
|----------------------------------------------------------------------------|--------------------------|-----------------|
| 1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3) | \$ 15,688,437 | \$ 16,370,352 |
| 2. Excess Reasonable Cost Over Charges (Schedule 2) | \$ 0 | \$ 0 |
| 3. Medi-Cal Inpatient Hospital Based Physician Services | \$ 0 | N/A |
| 4. Direct Graduate Medical Education Payment | \$ 17,979 | \$ 17,979 |
| 5. TOTAL COST-Reimbursable to Provider (Lines 1 through 4) | \$ 15,706,416 | \$ 16,388,331 |
| 6. Interim Payments (Adj 29) | \$ (14,436,819) | \$ (15,096,739) |
| 7. Balance Due Provider (State) | \$ 1,269,597 | \$ 1,291,592 |
| 8. Duplicate Payments (Adj) | \$ 0 | \$ 0 |
| 9. Total Noncontract AB 5 and AB 1183 Reductions (Adj 11) | \$ (1,849,844) | \$ (1,553,040) |
| 10. Protested Amounts (Adj 30) | \$ 1,849,844 | \$ 0 |
| 11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State) | \$ 1,269,597 | \$ (261,448) |
| | (To Summary of Findings) | |

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

Provider Name:
FOUNTAIN VALLEY REGIONAL MEDICAL CENTER

Fiscal Period Ended:
December 31, 2008

Provider No.
1821002007

| | |
|-----------------------------------------------------------------------------------------|-------------------------------------------------------|
| 1. 10% Reduction to Noncontract Services for 07/01/08 Through 9/30/08 (SCHEDULE A-1) | \$ <u>391,650</u> |
| 2. Reduction to Noncontract Services for 10/01/08 Through 04/05/09 (SCHEDULE A-2) | <u>1,161,390</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>1,553,039</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:
FOUNTAIN VALLEY REGIONAL MEDICAL CENTER

Fiscal Period Ended:
December 31, 2008

Provider No.
1821002007

Audited Medi-Cal Cost Per Day

| | |
|-------------------------------------------------------------------------------------------|-----------------------------|
| 1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8) | \$ <u>16,420,531</u> |
| 2. Less: Medi-Cal Administrative Day Cost (Schedule 4A, Lines 28 and 31) | <u> </u> |
| 3. Less: Medi-Cal Administrative Ancillary Cost (Schedule A-7) | <u> </u> |
| 4. Total Medi-Cal Cost of Covered Services Subject to Reductions (Line 1 - Lines 2 and 3) | \$ <u><u>16,420,531</u></u> |
| 5. Total Audited Medi-Cal Days (Schedules 4, 4A and 4B, excludes Administrative Days) | <u><u>10,620</u></u> |
| 6. Audited Medi-Cal Cost Per Day (Line 4 / Line 5) | \$ <u><u>1,546.19</u></u> |

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

| | |
|--------------------------------------------------------------------------------------------------|-----------------------------------------------------|
| 7. Audited Medi-Cal Days of Service from 07/1/08 through 09/30/08 (excludes Administrative Days) | <u>2,533</u> |
| 8. Audited Medi-Cal Cost For 07/01/08 Through 9/30/08 (Line 6 * Line 7) | \$ <u>3,916,498</u> |
| 9. AB 5 - 10% Cost Reduction for 07/01/08 Through 09/30/08 (Line 8 * 10%) | \$ <u><u>391,650</u></u> (To Schedule A, Line 1) |

**COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT
AB 1183 REDUCTION TO SERVICES FROM OCTOBER 1, 2008 THROUGH APRIL 5, 2009 - NONCONTRACT HOSPITALS**

Provider Name:
FOUNTAIN VALLEY REGIONAL MEDICAL CENTER

Fiscal Period Ended:
December 31, 2008

Provider No.
1821002007

Audited Medi-Cal Cost Per Day

| | |
|-------------------------------------------------------------------------------------------------------|-----------------------------|
| 1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8) | \$ <u>16,420,531</u> |
| 2. Medi-Cal Nursery Average Per Diem Cost (Schedule 4A, Line 3) | <u>625.43</u> |
| 3. Medi-Cal Nursery Days (Code 171) | <u>2,181</u> |
| 4. Less: Medi-Cal Nursery Cost (Line 2 * Line 3) | <u><u>1,364,063</u></u> |
| 5. Less: Medi-Cal Administrative Day Cost (Schedule 4A, Lines 28 and 31) | <u>0</u> |
| 6. Less: Medi-Cal Administrative Ancillary Cost (Schedule A-7) | <u>0</u> |
| 7. Total Medi-Cal Cost of Covered Services Subject to Reductions (Line 1 - Lines 4, 5 and 6) | \$ <u><u>15,056,468</u></u> |
| 8. Total Audited Medi-Cal Days (Schs 4, 4A and 4B, excludes Administrative Days and Nursery Code 171) | <u><u>8,439</u></u> |
| 9. Audited Medi-Cal Cost Per Day (Line 7 / Line 8) | \$ <u><u>1,784.15</u></u> |

Audited Cost For Services From 10/01/08 Through 04/05/09

| | |
|---------------------------------------------------------------------------------------------------------------------------------|----------------------------|
| 10. Audited Medi-Cal Days of Service from 10/01/08 Through 04/05/09 (excludes Administrative Days and Nursery Days Code 171) | <u>2,055</u> |
| 11. Audited Medi-Cal Cost For 10/01/08 Through 04/05/09 (Line 9 * Line 10) | \$ <u><u>3,666,435</u></u> |
| 12. Audited Medi-Cal Cost For 10/01/08 Through 04/05/09 with 10% Reduction (Line 11 * 90%) | \$ <u><u>3,299,791</u></u> |

Audited Cost For Services From 10/01/08 Through 04/05/09 Using the Regional Average Per Diem Contract Rate

| | |
|---------------------------------------------------------------------------------------------------------------------------------|------------------|
| 13. Regional Average Per Diem Contract Rate (Reduced Rate to 95%) | <u>1,219</u> |
| 14. Audited Medi-Cal Days of Service from 10/01/08 Through 04/05/09 (excludes Administrative Days and Nursery Days Code 171) | <u>2,055</u> |
| 15. Audited Cost Using the Reduced Regional Average per Diem Contract Rate (Line 13 * Line 14) | <u>2,505,045</u> |

AB1183 Reduction for 10/01/08 Through 04/05/09

| | |
|---------------------------------------------------------------------------------|----------------------------------------------------|
| 16. If Line 12 is less than Line 15, then the reduction is Line 11 * 10% | \$ <u><u>0</u></u> (To Schedule A, Line 2) |
| 17. If Line 15 is less than Line 12, then the reduction is Line 11 less Line 15 | <u><u>1,161,390</u></u> (To Schedule A, Line 2) |

COMPUTATION OF LESSER OF
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:
FOUNTAIN VALLEY REGIONAL MEDICAL CENTERFiscal Period Ended:
DECEMBER 31, 2008Provider NPI:
1821002007

REPORTED

AUDITED

REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3) \$ 15,731,407 \$ 16,420,531

CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj 27) \$ 19,284,655 \$ 20,587,3133. Inpatient Ancillary Service Charges (Adj 27) \$ 44,676,819 \$ 47,930,5864. Total Charges - Medi-Cal Inpatient Services \$ 63,961,474 \$ 68,517,8995. Excess of Customary Charges Over Reasonable Cost
(Line 4 minus Line 1) * \$ 48,230,067 \$ 52,097,3686. 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:
FOUNTAIN VALLEY REGIONAL MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2008

Provider NPI:
1821002007

| | REPORTED | AUDITED |
|-------------------------------------------------------------------------------------------|---------------------|----------------------------------|
| 1. Medi-Cal Inpatient Ancillary Services (Schedule 5) | \$ 6,032,929 | \$ 6,288,958 |
| 2. Medi-Cal Inpatient Routine Services (Schedule 4) | \$ 9,698,478 | \$ 10,131,573 |
| 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) | \$ 15,731,407 | \$ 16,420,531 |
| 7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7) | \$ (See Schedule 1) | \$ 0 |
| 8. SUBTOTAL | \$ 15,731,407 | \$ 16,420,531 (To Schedule 2) |
| 9. Coinsurance (Adj 28) | \$ (37,090) | \$ (41,988) |
| 10. Patient and Third Party Liability (Adj 28) | \$ (5,880) | \$ (8,191) |
| 11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients | \$ 15,688,437 | \$ 16,370,352 (To Schedule 1) |

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
FOUNTAIN VALLEY REGIONAL MEDICAL CENTERFiscal Period Ended:
DECEMBER 31, 2008Provider NPI:
1821002007

GENERAL SERVICE UNIT NET OF SWING-BED COSTS

INPATIENT DAYS

| | REPORTED | AUDITED |
|--------------------------------------------------------------|----------|---------|
| 1. Total Inpatient Days (include private & swing-bed) (Adj) | 67,619 | 67,619 |
| 2. Inpatient Days (include private, exclude swing-bed) | 67,619 | 67,619 |
| 3. Private Room Days (exclude swing-bed private room) (Adj) | 3,397 | 3,397 |
| 4. Semi-Private Room Days (exclude swing-bed) (Adj) | 64,222 | 64,222 |
| 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 25) | 5,048 | 5,270 |

SWING-BED ADJUSTMENT

| | | |
|---------------------------------------------------------------|---------------|---------------|
| 17. Medicare NF Swing-Bed Rates through Dec 31 (Adj) | \$ 0.00 | \$ 0.00 |
| 18. Medicare NF Swing-Bed Rates after Dec 31 (Adj) | \$ 0.00 | \$ 0.00 |
| 19. Medi-Cal NF Swing-Bed Rates through July 31 (Adj) | \$ 0.00 | \$ 0.00 |
| 20. Medi-Cal NF Swing-Bed Rates after July 31 (Adj) | \$ 0.00 | \$ 0.00 |
| 21. Total Routine Serv Cost (Sch 8, Line 25, Col 27) | \$ 62,760,877 | \$ 62,281,230 |
| 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) | \$ 62,760,877 | \$ 62,281,230 |

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

| | | |
|----------------------------------------------------------------------|----------------|----------------|
| 28. Gen Inpatient Routine Serv Charges (excl swing-bed charges) | \$ 107,178,660 | \$ 107,178,660 |
| 29. Private Room Charges (excluding swing-bed charges) | \$ 6,361,913 | \$ 6,361,913 |
| 30. Semi-Private Room Charges (excluding swing-bed charges) | \$ 100,816,747 | \$ 100,816,747 |
| 31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28) | \$ 0.585573 | \$ 0.581097 |
| 32. Average Private Room Per Diem Charge (L 29 / L 3) | \$ 1,872.80 | \$ 1,872.80 |
| 33. Average Semi-Private Room Per Diem Charge (L 30 / L 4) | \$ 1,569.82 | \$ 1,569.82 |
| 34. Avg Per Diem Prvt Room Charge Differential (L 32 minus L 33) | \$ 302.98 | \$ 302.98 |
| 35. Average Per Diem Private Room Cost Differential (L 31 x L 34) | \$ 177.42 | \$ 176.06 |
| 36. Private Room Cost Differential Adjustment (L 35 x L 3) | \$ 602,696 | \$ 598,076 |
| 37. Inpatient Rout Cost Net of Swing-Bed & Prvt Rm (L 27 minus L 36) | \$ 62,158,181 | \$ 61,683,154 |

PROGRAM INPATIENT OPERATING COST

| | | |
|-------------------------------------------------------------------|--------------|---------------|
| 38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2) | \$ 919.24 | \$ 912.22 |
| 39. Program General Inpatient Routine Service Cost (L 9 x L 38) | \$ 4,640,324 | \$ 4,807,399 |
| 40. Cost Applicable to Medi-Cal (Sch 4A) | \$ 5,058,154 | \$ 5,324,174 |
| 41. Cost Applicable to Medi-Cal (Sch 4B) | \$ 0 | \$ 0 |
| 42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41) | \$ 9,698,478 | \$ 10,131,573 |

(To Schedule 3)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
FOUNTAIN VALLEY REGIONAL MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2008

Provider NPI:
1821002007

| | REPORTED | AUDITED |
|--------------------------------------------------------------|---------------|---------------|
| SPECIAL CARE AND/OR NURSERY UNITS | | |
| NURSERY | | |
| 1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27) | \$ 4,987,911 | \$ 4,880,868 |
| 2. Total Inpatient Days (Adj) | 7,804 | 7,804 |
| 3. Average Per Diem Cost | \$ 639.15 | \$ 625.43 |
| 4. Medi-Cal Inpatient Days (Adj 25) | 2,303 | 2,440 |
| 5. Cost Applicable to Medi-Cal | \$ 1,471,962 | \$ 1,526,049 |
| INTENSIVE CARE UNIT | | |
| 6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27) | \$ 19,017,553 | \$ 19,304,133 |
| 7. Total Inpatient Days (Adj) | 10,409 | 10,409 |
| 8. Average Per Diem Cost | \$ 1,827.03 | \$ 1,854.56 |
| 9. Medi-Cal Inpatient Days (Adj 25) | 324 | 451 |
| 10. Cost Applicable to Medi-Cal | \$ 591,958 | \$ 836,407 |
| CORONARY CARE UNIT | | |
| 11. Total Inpatient Routine Cost (Sch 8, Line 27, Col 27) | \$ 0 | \$ 0 |
| 12. Total Inpatient Days (Adj) | 0 | 0 |
| 13. Average Per Diem Cost | \$ 0.00 | \$ 0.00 |
| 14. Medi-Cal Inpatient Days (Adj) | 0 | 0 |
| 15. Cost Applicable to Medi-Cal | \$ 0 | \$ 0 |
| NEONATAL INTENSIVE CARE UNIT | | |
| 16. Total Inpatient Routine Cost (Sch 8, Line 30, Col 27) | \$ 7,302,882 | \$ 7,173,670 |
| 17. Total Inpatient Days (Adj) | 5,956 | 5,956 |
| 18. Average Per Diem Cost | \$ 1,226.14 | \$ 1,204.44 |
| 19. Medi-Cal Inpatient Days (Adj 25) | 2,442 | 2,459 |
| 20. Cost Applicable to Medi-Cal | \$ 2,994,234 | \$ 2,961,718 |
| SURGICAL INTENSIVE CARE UNIT | | |
| 21. Total Inpatient Routine Cost (Sch 8, Line 29, Col 27) | \$ 0 | \$ 0 |
| 22. Total Inpatient Days (Adj) | 0 | 0 |
| 23. Average Per Diem Cost | \$ 0.00 | \$ 0.00 |
| 24. Medi-Cal Inpatient Days (Adj) | 0 | 0 |
| 25. Cost Applicable to Medi-Cal | \$ 0 | \$ 0 |
| ADMINISTRATIVE DAYS | | |
| 26. Per Diem Rate (Adj) | \$ 0.00 | \$ 0.00 |
| 27. Medi-Cal Inpatient Days (Adj) | 0 | 0 |
| 28. Cost Applicable to Medi-Cal | \$ 0 | \$ 0 |
| ADMINISTRATIVE DAYS | | |
| 29. Per Diem Rate (Adj) | \$ 0.00 | \$ 0.00 |
| 30. Medi-Cal Inpatient Days (Adj) | 0 | 0 |
| 31. Cost Applicable to Medi-Cal | \$ 0 | \$ 0 |
| 32. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,28,31) | \$ 5,058,154 | \$ 5,324,174 |

(To Schedule 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
FOUNTAIN VALLEY REGIONAL MEDICAL CENTERFiscal Period Ended:
DECEMBER 31, 2008Provider NPI:
1821002007

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

(To Schedule 4)

SCHEDULE OF MEDI-CAL ANCILLARY COSTS

Provider Name:
FOUNTAIN VALLEY REGIONAL MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2008

Provider NPI:
1821002007

| | | TOTAL ANCILLARY COST * | TOTAL ANCILLARY CHARGES (Adj 24) | RATIO COST TO CHARGES | MEDI-CAL CHARGES (From Schedule 6) | MEDI-CAL COST |
|-------------------------------|-------------------------------------|------------------------|----------------------------------|-----------------------|------------------------------------|---------------------|
| ANCILLARY COST CENTERS | | | | | | |
| 37.00 | Operating Room | \$ 10,087,272 | \$ 119,213,555 | 0.084615 | \$ 2,588,933 | \$ 219,063 |
| 37.01 | Outpatient Surgery Center | 0 | 0 | 0.000000 | 0 | 0 |
| 38.00 | Recovery Room | 1,867,529 | 9,306,461 | 0.200670 | 1,455,780 | 292,132 |
| 39.00 | Delivery Room & Labor Room | 8,976,331 | 44,225,938 | 0.202965 | 7,251,020 | 1,471,706 |
| 40.00 | Anesthesiology | 396,966 | 32,666,333 | 0.012152 | 3,459,277 | 42,038 |
| 41.00 | Radiology - Diagnostic | 11,045,192 | 111,078,797 | 0.099436 | 1,739,492 | 172,968 |
| 41.02 | Ultrasound | 814,022 | 10,818,969 | 0.075240 | 589,343 | 44,342 |
| 41.03 | Endoscopy | 2,075,598 | 17,332,605 | 0.119751 | 89,532 | 10,722 |
| 41.04 | MRI | 891,082 | 16,439,353 | 0.054204 | 277,590 | 15,047 |
| 43.00 | Radioisotope | 1,475,979 | 12,731,678 | 0.115930 | 121,536 | 14,090 |
| 44.00 | Laboratory | 9,526,848 | 128,482,359 | 0.074149 | 6,206,277 | 460,190 |
| 46.00 | Whole Blood | 0 | 0 | 0.000000 | 0 | 0 |
| 47.00 | Blood Storing and Processing | 4,252,251 | 3,357,645 | 1.266438 | 142,605 | 180,600 |
| 48.00 | Intravenous Therapy | 0 | 0 | 0.000000 | 0 | 0 |
| 49.00 | Respiratory Therapy | 6,663,837 | 86,512,513 | 0.077027 | 5,821,682 | 448,429 |
| 50.00 | Physical Therapy | 1,790,117 | 6,812,944 | 0.262752 | 237,204 | 62,326 |
| 51.00 | Occupational Therapy | 282,608 | 1,704,337 | 0.165817 | 34,664 | 5,748 |
| 52.00 | Speech Pathology | 297,326 | 1,243,110 | 0.239179 | 68,629 | 16,415 |
| 53.00 | Electrocardiology | 1,811,134 | 36,914,383 | 0.049063 | 375,559 | 18,426 |
| 53.02 | Cardiovascular Lab | 2,873,648 | 50,817,268 | 0.056549 | 1,206,040 | 68,200 |
| 53.03 | Cardiac Rehab | 775,836 | 184,731 | 4.199813 | 0 | 0 |
| 54.00 | Electroencephalography | 569,901 | 3,918,960 | 0.145422 | 79,209 | 11,519 |
| 55.00 | Medical Supplies Charged to Patient | 37,593,913 | 141,016,041 | 0.266593 | 5,476,751 | 1,460,064 |
| 56.00 | Drugs Charged to Patients | 21,708,757 | 184,417,919 | 0.117715 | 9,801,383 | 1,153,770 |
| 57.00 | Renal Dialysis | 2,129,934 | 7,057,770 | 0.301786 | 66,523 | 20,076 |
| 59.27 | Day Care Surgery | 2,310,633 | 116,131 | 19.896784 | 0 | 0 |
| 59.02 | | 0 | 0 | 0.000000 | 0 | 0 |
| 59.03 | | 0 | 0 | 0.000000 | 0 | 0 |
| 60.00 | Clinic | 0 | 0 | 0.000000 | 0 | 0 |
| 60.01 | Other Clinic Services | 0 | 0 | 0.000000 | 0 | 0 |
| 61.00 | Emergency | 6,913,038 | 57,551,562 | 0.120119 | 841,557 | 101,087 |
| 62.00 | Observation Beds | 1,823,815 | 4,854,364 | 0.375706 | 0 | 0 |
| 64.00 | Surgicenter | 2,800,586 | 15,819,513 | 0.177034 | 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 |
| TOTAL | | \$ 141,754,152 | \$ 1,104,595,239 | | \$ 47,930,586 | \$ 6,288,958 |

(To Schedule 3)

* From Schedule 8, Column 27

COMPUTATION OF PROFESSIONAL
COMPONENT OF HOSPITAL BASED
PHYSICIAN'S REMUNERATION

Provider Name:
FOUNTAIN VALLEY REGIONAL MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2008

Provider NPI:
1821002007

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

(To Schedule 3)

Provider Name:
FOUNTAIN VALLEY REGIONAL MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2008

| TRIAL BALANCE EXPENSES | NET EXP FOR COST ALLOC (From Sch 10) | OLD CAPITAL BLDG & FIXTURES | OLD MOVABLE EQUIP | NEW CAPITAL BLDG & FIXTURES | NEW MOVABLE EQUIP | ALLOC COST 4.01 | ALLOC COST 4.02 | ALLOC COST 4.03 | ALLOC COST 4.04 | ALLOC COST 4.05 | ALLOC COST 4.06 | ALLOC COST 4.07 |
|-------------------------------------------|--------------------------------------|-----------------------------|-------------------|-----------------------------|-------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| ANCILLARY COST CENTERS | | | | | | | | | | | | |
| 37.00 Operating Room | 6,563,502 | 21,020 | 3,110 | 191,685 | 167,373 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37.01 Outpatient Surgery Center | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38.00 Recovery Room | 1,247,567 | 2,528 | 339 | 23,054 | 18,264 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39.00 Delivery Room & Labor Room | 5,666,053 | 24,201 | 3,249 | 220,695 | 174,839 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40.00 Anesthesiology | 211,820 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41.00 Radiology - Diagnostic | 7,744,837 | 10,018 | 3,985 | 91,358 | 214,462 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41.02 Ultrasound | 558,402 | 818 | 110 | 7,463 | 5,912 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41.03 Endoscopy | 1,408,799 | 1,039 | 726 | 9,477 | 39,054 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41.04 MRI | 502,763 | 3,711 | 498 | 33,845 | 26,813 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43.00 Radioisotope | 1,095,638 | 1,158 | 155 | 10,564 | 8,369 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44.00 Laboratory | 6,958,070 | 4,789 | 643 | 43,673 | 34,599 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46.00 Whole Blood | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47.00 Blood Storing and Processing | 3,475,857 | 838 | 112 | 7,638 | 6,051 | 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 | 4,849,130 | 2,251 | 302 | 20,531 | 16,265 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 50.00 Physical Therapy | 1,116,714 | 6,808 | 914 | 62,085 | 49,185 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 51.00 Occupational Therapy | 181,725 | 960 | 129 | 8,759 | 6,939 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 52.00 Speech Pathology | 206,689 | 692 | 93 | 6,307 | 4,996 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 53.00 Electrocardiography | 1,133,552 | 3,836 | 515 | 34,984 | 27,715 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 53.02 Cardiovascular Lab | 1,881,568 | 3,621 | 486 | 33,022 | 26,161 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 53.03 Cardiac Rehab | 456,595 | 3,031 | 407 | 27,644 | 21,900 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 54.00 Electroencephalography | 417,156 | 534 | 72 | 4,870 | 3,858 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 55.00 Medical Supplies Charged to Patient | 30,401,099 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 56.00 Drugs Charged to Patients | 10,337,929 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 57.00 Renal Dialysis | 1,772,134 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 59.27 Day Care Surgery | 1,646,824 | 1,389 | 186 | 12,666 | 10,034 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 59.02 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 59.03 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 60.00 Clinic | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 60.01 Other Clinic Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 61.00 Emergency | 4,111,987 | 19,832 | 2,662 | 180,859 | 143,280 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 62.00 Observation Beds | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 64.00 Surgicenter | 1,962,396 | 0 | 3,109 | 0 | 167,317 | 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 |
| NONREIMBURSABLE COST CENTERS | | | | | | | | | | | | |
| 96.00 Gift, Flower, Coffee Shop & Canteen | 0 | 323 | 0 | 2,943 | 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 | 13,266 | 0 | 120,981 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99.00 Nonpaid Workers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 100.00 Doctors Meals | 0 | 3,804 | 511 | 34,686 | 27,479 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 100.01 Physician Assistance | 282,698 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 100.02 LCC Building | 382,570 | 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 |
| 100.05 Public Relations | 575,048 | 738 | 99 | 6,727 | 5,329 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 100.11 OB Education | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 100.13 Other NRCC | 0 | 2,332 | 679 | 21,267 | 36,542 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 100.30 MOB I | 423,848 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 100.40 Auxiliary Groups | 54,267 | 1,164 | 156 | 10,616 | 8,410 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 100.50 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | 238,874,180 | 487,255 | 95,594 | 4,443,457 | 5,144,776 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.1

Provider Name:
 FOUNTAIN VALLEY REGIONAL MEDICAL CENT

Fiscal Period Ended:
 DECEMBER 31, 2008

| | ALLOC COST 4.08 | EMPLOYEE BENEFITS 5.00 | ALLOC COST 6.01 | ALLOC COST 6.02 | ALLOC COST 6.03 | ALLOC COST 6.04 | ALLOC COST 6.05 | ALLOC COST 6.06 | ALLOC COST 6.07 | ALLOC COST 6.08 | ACCUMULATE COST | ADMINIS-TRATIVE & GENERAL 6.00 |
|-------------------------------------------|-----------------|------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|--------------------------------|
| ANCILLARY COST CENTERS | | | | | | | | | | | | |
| 37.00 Operating Room | 0 | 467,287 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7,403,976 | 1,385,615 |
| 37.01 Outpatient Surgery Center | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38.00 Recovery Room | 0 | 111,944 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,403,697 | 262,695 |
| 39.00 Delivery Room & Labor Room | 0 | 458,214 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6,547,250 | 1,225,284 |
| 40.00 Anesthesiology | 0 | 18,268 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 230,088 | 43,060 |
| 41.00 Radiology - Diagnostic | 0 | 503,322 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8,567,982 | 1,603,453 |
| 41.02 Ultrasound | 0 | 51,570 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 624,275 | 116,830 |
| 41.03 Endoscopy | 0 | 111,690 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,570,785 | 293,964 |
| 41.04 MRI | 0 | 32,188 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 599,819 | 112,253 |
| 43.00 Radioisotope | 0 | 39,804 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,155,688 | 216,281 |
| 44.00 Laboratory | 0 | 403,915 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7,445,688 | 1,393,422 |
| 46.00 Whole Blood | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47.00 Blood Storing and Processing | 0 | 51,887 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,542,383 | 662,938 |
| 48.00 Intravenous Therapy | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49.00 Respiratory Therapy | 0 | 359,545 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5,248,025 | 982,141 |
| 50.00 Physical Therapy | 0 | 69,837 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,305,543 | 244,325 |
| 51.00 Occupational Therapy | 0 | 9,197 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 207,710 | 38,872 |
| 52.00 Speech Pathology | 0 | 9,097 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 227,873 | 42,645 |
| 53.00 Electrocardiography | 0 | 94,049 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,294,651 | 242,287 |
| 53.02 Cardiovascular Lab | 0 | 160,254 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,105,111 | 393,961 |
| 53.03 Cardiac Rehab | 0 | 43,296 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 552,873 | 103,467 |
| 54.00 Electroencephalography | 0 | 24,185 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 450,675 | 84,342 |
| 55.00 Medical Supplies Charged to Patient | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 30,401,099 | 5,689,407 |
| 56.00 Drugs Charged to Patients | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10,337,929 | 1,934,689 |
| 57.00 Renal Dialysis | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,772,134 | 331,646 |
| 59.27 Day Care Surgery | 0 | 153,529 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,824,628 | 341,470 |
| 59.02 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 59.03 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 60.00 Clinic | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 60.01 Other Clinic Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 61.00 Emergency | 0 | 313,600 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,772,220 | 893,096 |
| 62.00 Observation Beds | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 64.00 Surgicenter | 0 | 114,799 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,247,621 | 420,631 |
| 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 | 3,266 | 611 |
| 97.00 Research | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 98.00 Physicians' Private Office | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 134,248 | 25,124 |
| 99.00 Nonpaid Workers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 100.00 Doctors Meals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 66,479 | 12,441 |
| 100.01 Physician Assistance | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 282,698 | 52,905 |
| 100.02 LCC Building | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 382,570 | 71,596 |
| 100.03 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 604,053 | 113,045 |
| 100.05 Public Relations | 0 | 16,112 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 100.11 OB Education | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 100.13 Other NRCC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 60,820 | 11,382 |
| 100.30 MOB I | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 423,848 | 79,321 |
| 100.40 Auxiliary Groups | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 74,614 | 13,964 |
| 100.50 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | 0 | 1,041,210 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 238,874,180 | 37,656,784 |

Provider Name:
 FOUNTAIN VALLEY REGIONAL MEDICAL CENT

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 | 0 | 447,190 | 14,163 | 185,580 | 0 | 83,995 | 0 | 124,548 | 0 | 713 | 441,491 | 0 |
| 37.01 Outpatient Surgery Center | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38.00 Recovery Room | 0 | 53,784 | 14,735 | 22,320 | 0 | 20,122 | 0 | 55,596 | 0 | 240 | 34,340 | 0 |
| 39.00 Delivery Room & Labor Room | 0 | 514,870 | 24,122 | 213,666 | 0 | 82,364 | 0 | 201,895 | 0 | 2,825 | 164,056 | 0 |
| 40.00 Anesthesiology | 0 | 0 | 0 | 0 | 0 | 3,284 | 0 | 0 | 0 | 0 | 120,535 | 0 |
| 41.00 Radiology - Diagnostic | 0 | 213,133 | 32,995 | 88,448 | 0 | 90,473 | 0 | 38,468 | 0 | 28,532 | 381,710 | 0 |
| 41.02 Ultrasound | 0 | 17,410 | 1,574 | 7,225 | 0 | 9,270 | 0 | 0 | 0 | 0 | 37,438 | 0 |
| 41.03 Endoscopy | 0 | 22,110 | 5,821 | 9,176 | 0 | 20,076 | 0 | 50,834 | 0 | 39,986 | 62,845 | 0 |
| 41.04 MRI | 0 | 78,959 | 1,027 | 32,767 | 0 | 5,786 | 0 | 0 | 0 | 4,353 | 56,117 | 0 |
| 43.00 Radioisotope Laboratory | 0 | 24,644 | 2,799 | 10,227 | 0 | 7,155 | 0 | 0 | 0 | 13,807 | 45,379 | 0 |
| 44.00 Laboratory | 0 | 101,887 | 0 | 42,282 | 0 | 72,604 | 0 | 0 | 0 | 16,013 | 454,953 | 0 |
| 46.00 Whole Blood | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47.00 Blood Storing and Processing | 0 | 17,819 | 0 | 7,395 | 0 | 9,327 | 0 | 0 | 0 | 0 | 12,389 | 0 |
| 48.00 Intravenous Therapy | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49.00 Respiratory Therapy | 0 | 47,899 | 0 | 19,877 | 0 | 64,628 | 0 | 0 | 0 | 0 | 301,267 | 0 |
| 50.00 Physical Therapy | 0 | 144,840 | 0 | 60,107 | 0 | 12,553 | 0 | 0 | 0 | 0 | 22,748 | 0 |
| 51.00 Occupational Therapy | 0 | 20,435 | 0 | 8,480 | 0 | 1,653 | 0 | 0 | 0 | 0 | 5,458 | 0 |
| 52.00 Speech Pathology | 0 | 14,713 | 0 | 6,106 | 0 | 1,635 | 0 | 0 | 0 | 0 | 4,353 | 0 |
| 53.00 Electrocardiography | 0 | 81,616 | 1,632 | 33,870 | 0 | 16,905 | 0 | 91 | 0 | 3,872 | 136,210 | 0 |
| 53.02 Cardiovascular Lab | 0 | 77,038 | 2,710 | 31,970 | 0 | 28,806 | 0 | 45,273 | 0 | 7,384 | 181,395 | 0 |
| 53.03 Cardiac Rehab | 0 | 64,492 | 0 | 26,763 | 0 | 7,783 | 0 | 19,776 | 0 | 0 | 682 | 0 |
| 54.00 Electroencephalography | 0 | 11,362 | 0 | 4,715 | 0 | 4,347 | 0 | 0 | 0 | 0 | 14,460 | 0 |
| 55.00 Medical Supplies Charged to Patient | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 921,916 | 0 | 581,491 | 0 |
| 56.00 Drugs Charged to Patients | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8,755,401 | 680,738 | 0 |
| 57.00 Renal Dialysis | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 26,155 | 0 |
| 59.27 Day Care Surgery | 0 | 29,548 | 5,113 | 12,262 | 0 | 27,597 | 0 | 67,399 | 0 | 2,026 | 590 | 0 |
| 59.02 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 59.03 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 60.00 Clinic | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 60.01 Other Clinic Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 61.00 Emergency | 0 | 421,933 | 20,491 | 175,098 | 80,095 | 56,370 | 0 | 128,060 | 0 | 153,315 | 212,358 | 0 |
| 62.00 Observation Beds | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 64.00 Surgicenter | 0 | 0 | 11,136 | 0 | 0 | 20,635 | 0 | 40,731 | 0 | 1,460 | 58,372 | 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 | 6,866 | 0 | 2,849 | 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 | 282,242 | 0 | 117,128 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99.00 Nonpaid Workers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 100.00 Doctors Meals | 0 | 80,921 | 0 | 33,581 | 806,612 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 100.01 Physician Assistance | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 100.02 LCC Building | 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 |
| 100.05 Public Relations | 0 | 15,694 | 0 | 6,513 | 0 | 2,896 | 0 | 0 | 0 | 0 | 0 | 0 |
| 100.11 OB Education | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 100.13 Other NRCC | 0 | 49,615 | 0 | 20,590 | 1,130,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 100.30 MOB I | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 100.40 Auxiliary Groups | 0 | 24,767 | 0 | 10,278 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 100.50 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | 0 | 8,730,510 | 313,974 | 3,598,046 | 5,466,708 | 1,665,326 | 0 | 2,804,436 | 921,916 | 10,002,349 | 4,667,494 | 824,896 |

STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.3

Provider Name:
 FOUNTAIN VALLEY REGIONAL MEDICAL CENT

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 | POST STEP-DOWN ADJUSTMENT 1 | TOTAL COST | |
|-------------------------------------------|------------------|------------------|------------------|-----------------------------|----------------------|----------------------------------|-------------------------|----------------------|-------------|-----------------------------|-------------|-------|
| | | | | | | | | | | | | 25.00 |
| ANCILLARY COST CENTERS | | | | | | | | | | | | |
| 37.00 Operating Room | 0 | 0 | 0 | 0 | 0 | 182,821 | 117,583 | 0 | 10,387,675 | (300,404) | 10,087,272 | |
| 37.01 Outpatient Surgery Center | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 38.00 Recovery Room | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,867,529 | 0 | 1,867,529 | |
| 39.00 Delivery Room & Labor Room | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8,976,331 | 0 | 8,976,331 | |
| 40.00 Anesthesiology | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 396,966 | 0 | 396,966 | |
| 41.00 Radiology - Diagnostic | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 11,045,192 | 0 | 11,045,192 | |
| 41.02 Ultrasound | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 814,022 | 0 | 814,022 | |
| 41.03 Endoscopy | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,075,598 | 0 | 2,075,598 | |
| 41.04 MRI | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 891,082 | 0 | 891,082 | |
| 43.00 Radioisotope | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,475,979 | 0 | 1,475,979 | |
| 44.00 Laboratory | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9,526,848 | 0 | 9,526,848 | |
| 46.00 Whole Blood | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 47.00 Blood Storing and Processing | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,252,251 | 0 | 4,252,251 | |
| 48.00 Intravenous Therapy | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 49.00 Respiratory Therapy | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6,663,837 | 0 | 6,663,837 | |
| 50.00 Physical Therapy | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,790,117 | 0 | 1,790,117 | |
| 51.00 Occupational Therapy | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 282,608 | 0 | 282,608 | |
| 52.00 Speech Pathology | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 297,326 | 0 | 297,326 | |
| 53.00 Electrocardiography | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,811,134 | 0 | 1,811,134 | |
| 53.02 Cardiovascular Lab | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,873,648 | 0 | 2,873,648 | |
| 53.03 Cardiac Rehab | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 775,836 | 0 | 775,836 | |
| 54.00 Electroencephalography | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 569,901 | 0 | 569,901 | |
| 55.00 Medical Supplies Charged to Patient | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 37,593,913 | 0 | 37,593,913 | |
| 56.00 Drugs Charged to Patients | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 21,708,757 | 0 | 21,708,757 | |
| 57.00 Renal Dialysis | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,129,934 | 0 | 2,129,934 | |
| 59.27 Day Care Surgery | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,310,633 | 0 | 2,310,633 | |
| 59.02 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 59.03 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 60.00 Clinic | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 60.01 Other Clinic Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 61.00 Emergency | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6,913,038 | 0 | 6,913,038 | |
| 62.00 Observation Beds | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 64.00 Surgicenter | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,800,586 | 0 | 2,800,586 | |
| 82.00 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 83.00 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 84.00 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 85.00 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 86.00 | 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 | 13,592 | 0 | 13,592 | |
| 97.00 Research | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 98.00 Physicians' Private Office | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 558,742 | 0 | 558,742 | |
| 99.00 Nonpaid Workers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 100.00 Doctors Meals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,000,035 | 0 | 1,000,035 | |
| 100.01 Physician Assistance | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 335,603 | 0 | 335,603 | |
| 100.02 LCC Building | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 454,166 | 0 | 454,166 | |
| 100.03 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 100.05 Public Relations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 742,201 | 0 | 742,201 | |
| 100.11 OB Education | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 100.13 Other NRCC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,272,407 | 0 | 1,272,407 | |
| 100.30 MOB I | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 503,169 | 0 | 503,169 | |
| 100.40 Auxiliary Groups | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 123,622 | 0 | 123,622 | |
| 100.50 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| TOTAL | 0 | 0 | 0 | 0 | 0 | 182,821 | 117,583 | 0 | 238,874,180 | (300,404) | 238,573,776 | |

STATE OF CALIFORNIA

STATISTICS FOR COST ALLOCATION (WS B-1)

SCHEDULE 9.1

Provider Name:
FOUNTAIN VALLEY REGIONAL MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2008

| | EMP BENE (GROSS SALARIES) | STAT | STAT | STAT | STAT | STAT | STAT | STAT | STAT | ADM & GEN (ACCU COST) | MAINT & REPAIRS (SQ FT) | |
|-------------------------------------|---------------------------------|----------|----------|----------|----------|----------|----------|----------|----------|-----------------------------|-------------------------------|--|
| | (Adj 13) | (Adj) | (Adj) | (Adj) | (Adj) | (Adj) | (Adj) | (Adj) | (Adj) | (COST) | (Sq Ft) | |
| ANCILLARY COST CENTERS | | | | | | | | | | | | |
| 37.00 | 4,399,819 | 6.01 | 6.02 | 6.03 | 6.04 | 6.05 | 6.06 | 6.07 | 6.08 | 7,403,976 | | |
| 37.01 | 0 | | | | | | | | | 0 | | |
| 38.00 | 1,054,032 | | | | | | | | | 1,403,697 | | |
| 39.00 | 4,314,386 | | | | | | | | | 6,547,250 | | |
| 40.00 | 172,005 | | | | | | | | | 230,088 | | |
| 41.00 | 4,739,115 | | | | | | | | | 8,567,982 | | |
| 41.02 | 485,565 | | | | | | | | | 624,275 | | |
| 41.03 | 1,051,639 | | | | | | | | | 1,570,785 | | |
| 41.04 | 303,074 | | | | | | | | | 599,819 | | |
| 43.00 | 374,777 | | | | | | | | | 1,155,688 | | |
| 44.00 | 3,803,125 | | | | | | | | | 7,445,688 | | |
| 46.00 | | | | | | | | | | 0 | | |
| 47.00 | 488,548 | | | | | | | | | 3,542,383 | | |
| 48.00 | | | | | | | | | | 0 | | |
| 49.00 | 3,385,355 | | | | | | | | | 5,248,025 | | |
| 50.00 | 657,564 | | | | | | | | | 1,305,643 | | |
| 51.00 | 86,597 | | | | | | | | | 207,710 | | |
| 52.00 | 85,657 | | | | | | | | | 227,873 | | |
| 53.00 | 885,536 | | | | | | | | | 1,294,651 | | |
| 53.02 | 1,508,894 | | | | | | | | | 2,105,111 | | |
| 53.03 | 407,664 | | | | | | | | | 552,873 | | |
| 54.00 | 227,721 | | | | | | | | | 450,675 | | |
| 55.00 | | | | | | | | | | 30,401,099 | | |
| 56.00 | | | | | | | | | | 10,337,929 | | |
| 57.00 | | | | | | | | | | 1,772,134 | | |
| 59.27 | 1,445,574 | | | | | | | | | 1,824,628 | | |
| 59.02 | | | | | | | | | | 0 | | |
| 59.03 | | | | | | | | | | 0 | | |
| 60.00 | | | | | | | | | | 0 | | |
| 60.01 | | | | | | | | | | 0 | | |
| 61.00 | 2,952,756 | | | | | | | | | 4,772,220 | | |
| 62.00 | | | | | | | | | | 0 | | |
| 64.00 | 1,080,913 | | | | | | | | | 2,247,621 | | |
| 82.00 | | | | | | | | | | 0 | | |
| 83.00 | | | | | | | | | | 0 | | |
| 84.00 | | | | | | | | | | 0 | | |
| 85.00 | | | | | | | | | | 0 | | |
| 86.00 | | | | | | | | | | 0 | | |
| NONREIMBURSABLE COST CENTERS | | | | | | | | | | | | |
| 96.00 | | | | | | | | | | 3,266 | | |
| 97.00 | | | | | | | | | | 0 | | |
| 98.00 | | | | | | | | | | 134,248 | | |
| 99.00 | | | | | | | | | | 0 | | |
| 100.00 | | | | | | | | | | 66,479 | | |
| 100.01 | | | | | | | | | | 282,698 | | |
| 100.02 | | | | | | | | | | 382,570 | | |
| 100.03 | | | | | | | | | | 0 | | |
| 100.05 | 151,705 | | | | | | | | | 604,053 | | |
| 100.11 | | | | | | | | | | 0 | | |
| 100.13 | | | | | | | | | | 60,820 | | |
| 100.30 | | | | | | | | | | 423,848 | | |
| 100.40 | | | | | | | | | | 74,614 | | |
| 100.50 | | | | | | | | | | 0 | | |
| TOTAL | 98,037,906 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 201,217,396 | 0 | |
| COST TO BE ALLOCATED | 10,412,210 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 37,656,784 | 0 | |
| UNIT COST MULTIPLIER - SCH 8 | 0.106206 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.187145 | 0.000000 | |

STATE OF CALIFORNIA

STATISTICS FOR COST ALLOCATION (WS B-1)

SCHEDULE 9.2

Provider Name:
FOUNTAIN VALLEY REGIONAL MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2008

| | OPER PLANT (SQ FT) (Adj 20) | LAUNDRY & LINEN (LB LNDRY) (Adj 14) | HOUSE-KEEPING (SQ FT) (Adj 20) | DIETARY (MEALS SERVED) (Adj 21) | CAFETERIA (GROSS SALARY) (Adj 13) | MAINT OF PERSONNEL (# HOUSED) (Adj) | NURSING ADMIN (NURSE SAL) (Adj 15, 22) | CENT SERV & SUPPLY (C-ST REQ) (Adj) | PHARMACY (COSTS REQUIS) (Adj 16) | MED REC (GROSS REVENUE) (Adj 17) | SOC SERV (PATIENT DAYS) (Adj 23) | STAT (Adj) |
|-------------------------------------|-----------------------------|-------------------------------------|--------------------------------|---------------------------------|-----------------------------------|-------------------------------------|----------------------------------------|-------------------------------------|----------------------------------|----------------------------------|----------------------------------|------------|
| ANCILLARY COST CENTERS | | | | | | | | | | | | |
| 37.00 | 10,942 | 57,456 | 10,942 | | 4,399,819 | | 2,338,511 | | 83 | 119,649,295 | | |
| 37.01 | | 0 | | | 0 | | 0 | | 0 | 0 | | |
| 38.00 | 1,316 | 59,777 | 1,316 | | 1,054,032 | | 1,043,872 | | 28 | 9,306,461 | | |
| 39.00 | 12,598 | 97,855 | 12,598 | | 4,314,386 | | 3,790,777 | | 329 | 44,461,063 | | |
| 40.00 | | | | | 172,005 | | | | | 32,666,333 | | |
| 41.02 | 5,215 | 133,849 | 5,215 | | 4,739,115 | | 722,270 | | 3,323 | 103,447,964 | | |
| 41.03 | 426 | 6,384 | 426 | | 485,565 | | | | 4,657 | 10,146,159 | | |
| 41.04 | 541 | 23,612 | 541 | | 1,051,639 | | 954,466 | | | 17,031,854 | | |
| 43.00 | 1,932 | 4,168 | 1,932 | | 303,074 | | 507 | | 1,608 | 15,208,245 | | |
| 44.00 | 603 | 11,354 | 603 | | 374,777 | | | | | 12,298,369 | | |
| 44.00 | 2,493 | | 2,493 | | 3,803,125 | | | | 1,865 | 123,297,495 | | |
| 46.00 | | | | | | | | | | | | |
| 47.00 | 436 | | 436 | | 488,548 | | | | | 3,357,645 | | |
| 48.00 | | | | | | | | | | | | |
| 49.00 | 1,172 | | 1,172 | | 3,385,355 | | | | | 81,646,777 | | |
| 50.00 | 3,544 | | 3,544 | | 657,564 | | | | | 6,164,850 | | |
| 51.00 | 500 | | 500 | | 86,597 | | | | | 1,479,181 | | |
| 52.00 | 360 | | 360 | | 85,657 | | | | | 1,179,683 | | |
| 53.00 | 1,997 | 6,619 | 1,997 | | 885,536 | | 1,708 | | 451 | 36,914,383 | | |
| 53.02 | 1,885 | 10,993 | 1,885 | | 1,508,894 | | 850,051 | | 860 | 49,160,051 | | |
| 53.03 | 1,578 | | 1,578 | | 407,664 | | 371,309 | | | 184,731 | | |
| 54.00 | 278 | | 278 | | 227,721 | | | | | 3,918,960 | | |
| 55.00 | | | | | | | | 100 | | 157,590,928 | | |
| 56.00 | | | | | | | | | 1,019,706 | 184,487,926 | | |
| 57.00 | 723 | 20,743 | 723 | | 1,445,574 | | 1,265,483 | | 236 | 7,088,227 | | |
| 59.27 | | | | | | | | | | 159,901 | | |
| 59.03 | | | | | | | | | | | | |
| 60.00 | | | | | | | | | | | | |
| 60.01 | | | | | | | | | | | | |
| 61.00 | | | | | | | | | | | | |
| 62.00 | 10,324 | 83,127 | 10,324 | 8,095 | 2,952,756 | | 2,404,457 | | 17,856 | 57,551,562 | | |
| 64.00 | | 45,175 | | | 1,080,913 | | 764,774 | | 170 | 15,819,513 | | |
| 82.00 | | | | | | | | | | | | |
| 83.00 | | | | | | | | | | | | |
| 84.00 | | | | | | | | | | | | |
| 85.00 | | | | | | | | | | | | |
| 86.00 | | | | | | | | | | | | |
| NONREIMBURSABLE COST CENTERS | | | | | | | | | | | | |
| 96.00 | 168 | | 168 | | | | | | | | | |
| 97.00 | | | | | | | | | | | | |
| 98.00 | 6,906 | | 6,906 | | | | | | | | | |
| 99.00 | | | | | | | | | | | | |
| 100.00 | 1,980 | | 1,980 | 81,522 | | | | | | | | |
| 100.01 | | | | | | | | | | | | |
| 100.02 | | | | | | | | | | | | |
| 100.03 | | | | | | | | | | | | |
| 100.05 | 384 | | 384 | | 151,705 | | | | | | | |
| 100.11 | | | | | | | | | | | | |
| 100.13 | 1,214 | | 1,214 | 114,206 | | | | | | | | |
| 100.30 | | | | | | | | | | | | |
| 100.40 | 606 | | 606 | | | | | | | | | |
| 100.50 | | | | | | | | | | | | |
| TOTAL | 213,621 | 1,273,689 | 212,145 | 552,505 | 87,232,826 | 0 | 52,656,051 | 100 | 1,164,933 | 1,264,945,710 | 76,063 | 0 |
| COST TO BE ALLOCATED | 8,730,510 | 313,974 | 3,598,046 | 5,466,708 | 1,665,326 | 0 | 2,804,436 | 921,916 | 10,002,349 | 4,667,494 | 824,896 | 0 |
| UNIT COST MULTIPLIER - SCH 8 | 40,869,154 | 0,246,507 | 16,960,315 | 9,894,404 | 0,019,091 | 0,000,000 | 0,053,260 | 921,916,163,133 | 8,586,201 | 0,003,690 | 10,844,905 | 0,000,000 |

Provider Name:

FOUNTAIN VALLEY REGIONAL MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2008

GENERAL SERVICE COST CENTERS

| | STAT | STAT | NONPHY ANESTH (ASG TIME) (Adj) | NURSE SCHOOL (ASG TIME) (Adj) | I&R-SAL & FRINGES (ASG TIME) (Adj) | I&R-PRG COST (ASG TIME) (Adj) | PARAMED EDUCAT (ASG TIME) (Adj) |
|---------------------------------------|-------------|-------------|--------------------------------|-------------------------------|------------------------------------|-------------------------------|---------------------------------|
| 1.00 | 19.02 (Adj) | 19.03 (Adj) | 20.00 (Adj) | 21.00 (Adj) | 22.00 (Adj) | 23.00 (Adj) | 24.00 (Adj) |
| 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 | | | | | | | |
| 6.06 | | | | | | | |
| 6.07 | | | | | | | |
| 6.08 | | | | | | | |
| 7.00 | | | | | | | |
| 8.00 | | | | | | | |
| 9.00 | | | | | | | |
| 10.00 | | | | | | | |
| 11.00 | | | | | | | |
| 12.00 | | | | | | | |
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| 14.00 | | | | | | | |
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| 18.00 | | | | | | | |
| 19.00 | | | | | | | |
| 19.02 | | | | | | | |
| 19.03 | | | | | | | |
| 20.00 | | | | | | | |
| 21.00 | | | | | | | |
| 22.00 | | | | | | | |
| 23.00 | | | | | | | |
| 24.00 | | | | | | | |
| IMPATIENT ROUTINE COST CENTERS | | | | | | | |
| 25.00 | | | | | | | |
| 26.00 | | | | | | | |
| 27.00 | | | | | | | |
| 28.00 | | | | | | | |
| 29.00 | | | | | | | |
| 30.00 | | | | | | | |
| 31.00 | | | | | | | |
| 32.00 | | | | | | | |
| 33.00 | | | | | | | |
| 34.00 | | | | | | | |
| 35.00 | | | | | | | |
| 36.00 | | | | | | | |
| 36.01 | | | | | | | |
| 36.02 | | | | | | | |

Provider Name:
FOUNTAIN VALLEY REGIONAL MEDICAL CENTER

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) |
|-------------------------------------|----------|----------|--------------------------|-------------------------|------------------------------|-------------------------|---------------------------|
| | (Adj) | (Adj) | (Adj) | (Adj) | (Adj) | (Adj) | (Adj) |
| ANCILLARY COST CENTERS | | | | | | | |
| 37.00 | 19.02 | 19.03 | 20.00 | 21.00 | 22.00 | 23.00 | 24.00 |
| Operating Room | (Adj) | (Adj) | (Adj) | (Adj) | (Adj) | (Adj) | (Adj) |
| 37.01 | | | | | 40 | | 40 |
| Outpatient Surgery Center | | | | | | | |
| 38.00 | | | | | | | |
| Recovery Room | | | | | | | |
| 39.00 | | | | | | | |
| Delivery Room & Labor Room | | | | | | | |
| 40.00 | | | | | | | |
| Anesthesiology | | | | | | | |
| 41.00 | | | | | | | |
| Radiology - Diagnostic | | | | | | | |
| 41.02 | | | | | | | |
| Ultrasound | | | | | | | |
| 41.03 | | | | | | | |
| Endoscopy | | | | | | | |
| 41.04 | | | | | | | |
| MRI | | | | | | | |
| 43.00 | | | | | | | |
| Radioisotope | | | | | | | |
| 44.00 | | | | | | | |
| Laboratory | | | | | | | |
| 46.00 | | | | | | | |
| Whole Blood | | | | | | | |
| 47.00 | | | | | | | |
| Blood Storing and Processing | | | | | | | |
| 48.00 | | | | | | | |
| Intravenous Therapy | | | | | | | |
| 49.00 | | | | | | | |
| Respiratory Therapy | | | | | | | |
| 50.00 | | | | | | | |
| Physical Therapy | | | | | | | |
| 51.00 | | | | | | | |
| Occupational Therapy | | | | | | | |
| 52.00 | | | | | | | |
| Speech Pathology | | | | | | | |
| 53.00 | | | | | | | |
| Electrocardiology | | | | | | | |
| 53.02 | | | | | | | |
| Cardiovascular Lab | | | | | | | |
| 53.03 | | | | | | | |
| Cardiac Rehab | | | | | | | |
| 54.00 | | | | | | | |
| Electroencephalography | | | | | | | |
| 55.00 | | | | | | | |
| Medical Supplies Charged to Patient | | | | | | | |
| 56.00 | | | | | | | |
| Drugs Charged to Patients | | | | | | | |
| 57.00 | | | | | | | |
| Renal Dialysis | | | | | | | |
| 59.27 | | | | | | | |
| Day Care Surgery | | | | | | | |
| 59.02 | | | | | | | |
| 59.03 | | | | | | | |
| Clinic | | | | | | | |
| 60.00 | | | | | | | |
| Other Clinic Services | | | | | | | |
| 60.01 | | | | | | | |
| Emergency | | | | | | | |
| 61.00 | | | | | | | |
| Observation Beds | | | | | | | |
| 62.00 | | | | | | | |
| Surigicenter | | | | | | | |
| 64.00 | | | | | | | |
| 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 | | | | | | | |
| 99.00 | | | | | | | |
| Nonpaid Workers | | | | | | | |
| 100.00 | | | | | | | |
| Doctors Meals | | | | | | | |
| 100.01 | | | | | | | |
| Physician Assistance | | | | | | | |
| 100.02 | | | | | | | |
| LCC Building | | | | | | | |
| 100.03 | | | | | | | |
| Public Relations | | | | | | | |
| 100.05 | | | | | | | |
| OB Education | | | | | | | |
| 100.11 | | | | | | | |
| Other NRCC | | | | | | | |
| 100.13 | | | | | | | |
| MOB I | | | | | | | |
| 100.30 | | | | | | | |
| Auxiliary Groups | | | | | | | |
| 100.40 | | | | | | | |
| 100.50 | | | | | | | |
| TOTAL | 0 | 0 | 0 | 0 | 40 | 40 | 0 |
| COST TO BE ALLOCATED | 0 | 0 | 0 | 0 | 182,821 | 117,583 | 0 |
| UNIT COST MULTIPLIER - SCH 8 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 4570.514232 | 2939.578213 | 0.000000 |

TRIAL BALANCE OF EXPENSES

Provider Name:
FOUNTAIN VALLEY REGIONAL MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2008

| | | REPORTED | ADJUSTMENTS (From Sch 10A) | AUDITED |
|-------|---------------------------------------|------------|-------------------------------|------------|
| | GENERAL SERVICE COST CENTERS | | | |
| 1.00 | Old Cap Rel Costs-Bldg & Fixtures | \$ 521,368 | \$ (34,113) | \$ 487,255 |
| 2.00 | Old Cap Rel Costs-Movable Equipment | 95,594 | 0 | 95,594 |
| 3.00 | New Cap Rel Costs-Bldg & Fixtures | 3,387,138 | 1,056,319 | 4,443,457 |
| 4.00 | New Cap Rel Costs-Movable Equipment | 5,144,776 | 0 | 5,144,776 |
| 4.01 | | | 0 | 0 |
| 4.02 | | | 0 | 0 |
| 4.03 | | | 0 | 0 |
| 4.04 | | | 0 | 0 |
| 4.05 | | | 0 | 0 |
| 4.06 | | | 0 | 0 |
| 4.07 | | | 0 | 0 |
| 4.08 | | | 0 | 0 |
| 5.00 | Employee Benefits | 10,372,027 | 0 | 10,372,027 |
| 6.01 | Non-Patient Telephones | | 0 | 0 |
| 6.02 | Data Processing | | 0 | 0 |
| 6.03 | Purchasing/Receiving | | 0 | 0 |
| 6.04 | Patient Admitting | | 0 | 0 |
| 6.05 | Patient Business Office | | 0 | 0 |
| 6.06 | | | 0 | 0 |
| 6.07 | | | 0 | 0 |
| 6.08 | | | 0 | 0 |
| 6.00 | Administrative and General | 36,468,148 | (1,132,459) | 35,335,689 |
| 7.00 | Maintenance and Repairs | | 0 | 0 |
| 8.00 | Operation of Plant | 6,020,448 | 0 | 6,020,448 |
| 9.00 | Laundry and Linen Service | 230,205 | 0 | 230,205 |
| 10.00 | Housekeeping | 2,958,176 | 0 | 2,958,176 |
| 11.00 | Dietary | 4,094,732 | 0 | 4,094,732 |
| 12.00 | Cafeteria | | 0 | 0 |
| 13.00 | Maintenance of Personnel | | 0 | 0 |
| 14.00 | Nursing Administration | 1,869,416 | 0 | 1,869,416 |
| 15.00 | Central Services & Supply | 506,086 | 0 | 506,086 |
| 16.00 | Pharmacy | 7,313,519 | 0 | 7,313,519 |
| 17.00 | Medical Records and Library | 3,572,133 | 0 | 3,572,133 |
| 18.00 | Social Service | 627,277 | 0 | 627,277 |
| 19.00 | | | 0 | 0 |
| 19.02 | | | 0 | 0 |
| 19.03 | | | 0 | 0 |
| 20.00 | | | 0 | 0 |
| 21.00 | Nursing School | | 0 | 0 |
| 22.00 | Intern & Res Service-Salary & Fringes | 137,220 | 0 | 137,220 |
| 23.00 | Intern & Res Other Program | 99,047 | 0 | 99,047 |
| 24.00 | Paramedical Ed Program | | 0 | 0 |
| | INPATIENT ROUTINE COST CENTERS | | | |
| 25.00 | Adults & Pediatrics (Gen Routine) | 36,820,550 | 5,317 | 36,825,867 |
| 26.00 | Intensive Care Unit | 12,831,043 | 0 | 12,831,043 |
| 27.00 | Coronary Care Unit | | 0 | 0 |
| 28.00 | Neonatal Intensive Care Unit | | 0 | 0 |
| 29.00 | Surgical Intensive Care | | 0 | 0 |
| 30.00 | Neonatal Intensive Care Unit | 5,069,761 | 0 | 5,069,761 |
| 31.00 | Subprovider II | | 0 | 0 |
| 32.00 | | | 0 | 0 |
| 33.00 | Nursery | 3,223,215 | 0 | 3,223,215 |
| 34.00 | Medicare Certified Nursing Facility | | 0 | 0 |
| 35.00 | Distinct Part Nursing Facility | | 0 | 0 |
| 36.00 | Adult Subacute Care Unit | | 0 | 0 |
| 36.01 | Subacute Care Unit II | | 0 | 0 |
| 36.02 | Transitional Care Unit | | 0 | 0 |

TRIAL BALANCE OF EXPENSES

Provider Name:
FOUNTAIN VALLEY REGIONAL MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2008

| | | REPORTED | ADJUSTMENTS (From Sch 10A) | AUDITED |
|--------|-------------------------------------|----------------|-------------------------------|----------------|
| | ANCILLARY COST CENTERS | | | |
| 37.00 | Operating Room | \$ 6,553,502 | \$ 0 | \$ 6,553,502 |
| 37.01 | Outpatient Surgery Center | 1,962,396 | (1,962,396) | 0 |
| 38.00 | Recovery Room | 1,247,567 | 0 | 1,247,567 |
| 39.00 | Delivery Room & Labor Room | 5,666,053 | 0 | 5,666,053 |
| 40.00 | Anesthesiology | 211,820 | 0 | 211,820 |
| 41.00 | Radiology - Diagnostic | 7,744,837 | 0 | 7,744,837 |
| 41.02 | Ultrasound | 558,402 | 0 | 558,402 |
| 41.03 | Endoscopy | 1,408,799 | 0 | 1,408,799 |
| 41.04 | MRI | 502,763 | 0 | 502,763 |
| 43.00 | Radioisotope | 1,095,638 | 0 | 1,095,638 |
| 44.00 | Laboratory | 6,958,070 | 0 | 6,958,070 |
| 46.00 | Whole Blood | | 0 | 0 |
| 47.00 | Blood Storing and Processing | 3,475,857 | 0 | 3,475,857 |
| 48.00 | Intravenous Therapy | | 0 | 0 |
| 49.00 | Respiratory Therapy | 4,849,130 | 0 | 4,849,130 |
| 50.00 | Physical Therapy | 1,116,714 | 0 | 1,116,714 |
| 51.00 | Occupational Therapy | 181,725 | 0 | 181,725 |
| 52.00 | Speech Pathology | 206,689 | 0 | 206,689 |
| 53.00 | Electrocardiology | 1,133,552 | 0 | 1,133,552 |
| 53.02 | Cardiovascular Lab | 1,881,568 | 0 | 1,881,568 |
| 53.03 | Cardiac Rehab | 456,595 | 0 | 456,595 |
| 54.00 | Electroencephalography | 417,156 | 0 | 417,156 |
| 55.00 | Medical Supplies Charged to Patient | 30,401,099 | 0 | 30,401,099 |
| 56.00 | Drugs Charged to Patients | 10,337,929 | 0 | 10,337,929 |
| 57.00 | Renal Dialysis | 1,772,134 | 0 | 1,772,134 |
| 59.27 | Day Care Surgery | 1,646,824 | 0 | 1,646,824 |
| 59.02 | | | 0 | 0 |
| 59.03 | | | 0 | 0 |
| 60.00 | Clinic | | 0 | 0 |
| 60.01 | Other Clinic Services | | 0 | 0 |
| 61.00 | Emergency | 4,111,987 | 0 | 4,111,987 |
| 62.00 | Observation Beds | | 0 | 0 |
| 64.00 | Surgicenter | | 1,962,396 | 1,962,396 |
| 82.00 | | | 0 | 0 |
| 83.00 | | | 0 | 0 |
| 84.00 | | | 0 | 0 |
| 85.00 | | | 0 | 0 |
| 86.00 | | | 0 | 0 |
| | SUBTOTAL | \$ 237,260,685 | \$ (104,936) | \$ 237,155,749 |
| | NONREIMBURSABLE COST CENTERS | | | |
| 96.00 | Gift, Flower, Coffee Shop & Canteen | | 0 | 0 |
| 97.00 | Research | | 0 | 0 |
| 98.00 | Physicians' Private Office | | 0 | 0 |
| 99.00 | Nonpaid Workers | | 0 | 0 |
| 100.00 | Doctors Meals | | 0 | 0 |
| 100.01 | Physician Assistance | | 282,698 | 282,698 |
| 100.02 | LCC Building | | 382,570 | 382,570 |
| 100.03 | | | 0 | 0 |
| 100.05 | Public Relations | 575,048 | 0 | 575,048 |
| 100.11 | OB Education | | 0 | 0 |
| 100.13 | Other NRCC | | 0 | 0 |
| 100.30 | MOB I | 423,848 | 0 | 423,848 |
| 100.40 | Auxiliary Groups | | 54,267 | 54,267 |
| 100.50 | | | 0 | 0 |
| 100.99 | SUBTOTAL | \$ 998,896 | \$ 719,535 | \$ 1,718,431 |
| 101 | TOTAL | \$ 238,259,581 | \$ 614,599 | \$ 238,874,180 |

(To Schedule 8)

Provider Name:

FOUNTAIN VALLEY REGIONAL MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2008

| | TOTAL ADJ (Page 1 & 2) | AUDIT ADJ 2 | AUDIT ADJ 3 | AUDIT ADJ 4 | AUDIT ADJ 5 | AUDIT ADJ 6 | AUDIT ADJ 7 | AUDIT ADJ 8 | AUDIT ADJ 9 | AUDIT ADJ 10 | AUDIT ADJ | AUDIT ADJ |
|-------------------------------------------|---------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|-----------|-----------|
| ANCILLARY COST CENTERS | | | | | | | | | | | | |
| 37.00 Operating Room | | | | | | | | | | | | |
| 37.01 Outpatient Surgery Center | (1,962,396) | | | (1,962,396) | | | | | | | | |
| 38.00 Recovery Room | 0 | | | | | | | | | | | |
| 39.00 Delivery Room & Labor Room | 0 | | | | | | | | | | | |
| 40.00 Anesthesiology | 0 | | | | | | | | | | | |
| 41.00 Radiology - Diagnostic | 0 | | | | | | | | | | | |
| 41.02 Ultrasound | 0 | | | | | | | | | | | |
| 41.03 Endoscopy | 0 | | | | | | | | | | | |
| 41.04 MRI | 0 | | | | | | | | | | | |
| 43.00 Radioisotope | 0 | | | | | | | | | | | |
| 44.00 Laboratory | 0 | | | | | | | | | | | |
| 46.00 Whole Blood | 0 | | | | | | | | | | | |
| 47.00 Blood Storing and Processing | 0 | | | | | | | | | | | |
| 48.00 Intravenous Therapy | 0 | | | | | | | | | | | |
| 49.00 Respiratory Therapy | 0 | | | | | | | | | | | |
| 50.00 Physical Therapy | 0 | | | | | | | | | | | |
| 51.00 Occupational Therapy | 0 | | | | | | | | | | | |
| 52.00 Speech Pathology | 0 | | | | | | | | | | | |
| 53.00 Electrocardiology | 0 | | | | | | | | | | | |
| 53.02 Cardiovascular Lab | 0 | | | | | | | | | | | |
| 53.03 Cardiac Rehab | 0 | | | | | | | | | | | |
| 54.00 Electroencephalography | 0 | | | | | | | | | | | |
| 55.00 Medical Supplies Charged to Patient | 0 | | | | | | | | | | | |
| 56.00 Drugs Charged to Patients | 0 | | | | | | | | | | | |
| 57.00 Renal Dialysis | 0 | | | | | | | | | | | |
| 59.27 Day Care Surgery | 0 | | | | | | | | | | | |
| 59.02 | 0 | | | | | | | | | | | |
| 59.03 | 0 | | | | | | | | | | | |
| 60.00 Clinic | 0 | | | | | | | | | | | |
| 60.01 Other Clinic Services | 0 | | | | | | | | | | | |
| 61.00 Emergency | 0 | | | | | | | | | | | |
| 62.00 Observation Beds | 0 | | | | | | | | | | | |
| 64.00 Surgicenter | 1,962,396 | | | 1,962,396 | | | | | | | | |
| 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 | | | | | | | | | | | |
| 99.00 Nonpaid Workers | 0 | | | | | | | | | | | |
| 100.00 Doctors Meals | 0 | | | | | | | | | | | |
| 100.01 Physician Assistance | 282,698 | | | | | | | | | | | |
| 100.02 LCC Building | 382,570 | | 34,113 | | | | 348,457 | | | | | |
| 100.03 | 0 | | | | | | | | | | | |
| 100.05 Public Relations | 0 | | | | | | | | | | | |
| 100.11 OB Education | 0 | | | | | | | | | | | |
| 100.13 Other NRCC | 0 | | | | | | | | | | | |
| 100.30 MOB I | 0 | | | | | | | | | | | |
| 100.40 Auxiliary Groups | 54,267 | | | | 54,267 | | | | | | | |
| 100.50 | 0 | | | | | | | | | | | |
| 101.00 TOTAL | \$614,599 | 0 | 0 | 0 | 0 | 0 | 348,457 | 282,698 | (16,225) | (331) | 0 | 0 |

(To Sch 10)

| Provider Name | | Fiscal Period | | Provider NPI | | Adjustments | | |
|-----------------------------------------|--------------|-------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|------|-------------|---------------------|-------------|
| FOUNTAIN VALLEY REGIONAL MEDICAL CENTER | | JANUARY 1, 2008 THROUGH DECEMBER 31, 2008 | | 1821002007 | | 30 | | |
| Report References | | Explanation of Audit Adjustments | | | | | | |
| Adj. No. | Audit Report | Work Sheet | Cost Report | | | As Reported | Increase (Decrease) | As Adjusted |
| | | | Part | Title | Line | | | |
| 1 | | | <p>MEMORANDUM ADJUSTMENTS</p> <p>To eliminate the post step-down costs of Interns and Residents because the provider chose to be reimbursed through the Direct Graduate Medical Education payments on W/S E-3, Part IV. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Section 2304 CMS Pub. 15-II, Section 1910</p> | | | | | |

| Provider Name | | Fiscal Period | | | Provider NPI | | Adjustments | |
|----------------------------------------------------------------------------------------------------------------------------------------------------|--------------|-------------------------------------------|----------------|--------|---------------------------------------------------------------------------------|----------------------------|----------------------------|------------------------------|
| FOUNTAIN VALLEY REGIONAL MEDICAL CENTER | | JANUARY 1, 2008 THROUGH DECEMBER 31, 2008 | | | 1821002007 | | 30 | |
| Report References | | | | | | | | |
| Adj. No. | Audit Report | Work Sheet | Cost Report | | | As Reported | Increase (Decrease) | As Adjusted |
| | | | Part | Title | Line | | | |
| RECLASSIFICATIONS OF REPORTED COSTS | | | | | | | | |
| 2 | 10A 10A | A A | 6.00 25.00 | 7 7 | Administrative and General Adults and Pediatrics | \$36,468,148 36,820,550 | (\$5,317) 5,317 | \$36,462,831 * 36,825,867 |
| To reclassify the provider's elimination of complimentary transportation expense to the cost center where those expenses were reported. | | | | | | | | |
| 42 CFR 413.20 and 413.24 | | | | | | | | |
| CMS Pub. 15-1, Sections 2300 and 2304 | | | | | | | | |
| 3 | 10A 10A | A A | 1.00 100.02 | 7 7 | Old Capital Related Costs - Building and Fixtures LCC Building | \$521,368 0 | (\$34,113) 34,113 | \$487,255 34,113 * |
| To reclassify the property tax of a vacant building to a nonreimbursable cost center based on property tax bills. | | | | | | | | |
| 42 CFR 413.20 and 413.24 | | | | | | | | |
| CMS Pub. 15-1, Sections 2300 and 2304 | | | | | | | | |
| 4 | 10A 10A | A A | 37.01 64.00 | 7 7 | Outpatient Surgery Center Surgicenter | \$1,962,396 0 | (\$1,962,396) 1,962,396 | \$0 1,962,396 |
| To reclassify surgicenter expense to its cost center for proper cost determination. | | | | | | | | |
| 42 CFR 413.5, 413.9, 413.20 and 413.24 | | | | | | | | |
| CMS Pub. 15-1, Sections 2304 and 2328 | | | | | | | | |
| 5 | 10A 10A | A A | 6.00 100.40 | 7 7 | Administrative and General Auxiliary Groups | * \$36,462,831 0 | (\$54,267) 54,267 | \$36,408,564 * 54,267 |
| To reclassify volunteers' costs to a nonreimbursable cost center. | | | | | | | | |
| 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 704.2 | | | | | | | | |
| 6 | 10A 10A | A A | 3.00 6.00 | 7 7 | New Capital Related Costs - Building and Fixtures Administrative and General | \$3,387,138 36,408,564 | \$1,056,319 (1,056,319) | \$4,443,457 35,352,245 * |
| To reclassify home office costs to agree with the filed Home Office Cost Report, Tenet Healthcare Corporation fiscal year ended December 31, 2008. | | | | | | | | |
| 42 CFR 413.17 / CMS Pub. 15-1, Sections 2150.2 and 2304 | | | | | | | | |

*Balance carried forward from prior/to subsequent adjustments

| Provider Name | | Fiscal Period | | Provider NPI | | Adjustments | | | |
|-----------------------------------------|--------------|-------------------------------------------|-------------|--------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|----------------------------|-------------|----------------|
| FOUNTAIN VALLEY REGIONAL MEDICAL CENTER | | JANUARY 1, 2008 THROUGH DECEMBER 31, 2008 | | 1821002007 | | 30 | | | |
| Report References | | Explanation of Audit Adjustments | | | | | | | |
| Adj. No. | Audit Report | Work Sheet | Cost Report | | | As Reported | Increase (Decrease) | As Adjusted | |
| | | | Part | Title | Line | | | | Col. |
| ADJUSTMENTS TO REPORTED COSTS | | | | | | | | | |
| 7 | 10A | A | 100.02 | 7 | LCC Building | * | \$34,113 | \$348,457 | \$382,570 |
| | | | | | To establish a nonreimbursable cost center for a vacant floor for proper cost determination. 42 CFR 413.5, 413.9, and 413.24 CMS Pub. 15-1, Sections 2102.3, 2304, and 2328 | | | | |
| 8 | 10A | A | 100.01 | 7 | Physician Assistance | | \$0 | \$282,698 | \$282,698 |
| | | | | | To establish a nonreimbursable cost center for the physician assistant for proper cost determination. 42 CFR 413.5, 413.9, and 413.24 CMS Pub. 15-1, Sections 2102.3, 2304, and 2328 | | | | |
| 9 | 10A | A | 6.00 | 7 | Administrative and General | * | \$35,352,245 | (\$16,225) | \$35,336,020 * |
| | | | | | To eliminate additional lobby expense to agree with the provider's invoices. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 | | | | |
| 10 | 10A | A | 6.00 | 7 | Administrative and General | * | \$35,336,020 | (\$331) | \$35,335,689 |
| | | | | | To eliminate additional nonallowable patient phone costs. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2102.3, 2300 and 2304 | | | | |
| 11 | 1 | E-3 | III | XIX | 50.00 | 1 | AB 5 and AB 1183 Reduction | (\$296,804) | \$1,553,040 |
| | | | | | The services provided to Medi-Cal inpatients in Noncontract acute hospitals are subject to various reimbursement limitations identified in AB 5 and AB 1183. These limitations are addressed on Noncontract Schedule A and are incorporated on Noncontract Schedule 1, Line 9. W&I Code Sections 14105.19 and 14166.245 | | | | |

*Balance carried forward from prior/to subsequent adjustments

| Provider Name | | Fiscal Period | | | | Provider NPI | | Adjustments | |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|-------------------------------------------|-------------|-------|-----------------------------------------------|--------------|---------------------|-------------|------|
| FOUNTAIN VALLEY REGIONAL MEDICAL CENTER | | JANUARY 1, 2008 THROUGH DECEMBER 31, 2008 | | | | 1821002007 | | 30 | |
| Report References | | | | | | | | | |
| Adj. No. | Audit Report | Work Sheet | Cost Report | | | As Reported | Increase (Decrease) | As Adjusted | |
| | | | Part | Title | Line | | | | Col. |
| ADJUSTMENTS TO REPORTED STATISTICS | | | | | | | | | |
| 12 | 9 | B-1 | 37.01 | 2,4 | Outpatient Surgery Center (Square Feet) | 12,056 | (12,056) | 0 | |
| | 9 | B-1 | 64.00 | 2,4 | Surgicenter | 0 | 12,056 | 12,056 | |
| To reclassify surgicenter movable equipment statistics to its cost center for proper cost determination. 42 CFR 413.5, 413.9, 413.20 and 413.24 CMS Pub. 15-1, Sections 2304 and 2328 | | | | | | | | | |
| 13 | 9 | B-1 | 37.01 | 5,12 | Outpatient Surgery Center (Gross Salaries) | 1,080,913 | (1,080,913) | 0 | |
| | 9 | B-1 | 64.00 | 5,12 | Surgicenter | 0 | 1,080,913 | 1,080,913 | |
| To reclassify surgicenter gross salaries statistics to its cost center for proper cost determination. 42 CFR 413.5, 413.9, 413.20 and 413.24 CMS Pub. 15-1, Sections 2104.1, 2304 and 2328 | | | | | | | | | |
| 14 | 9 | B-1 | 37.01 | 9 | Outpatient Surgery Center (Pounds of Laundry) | 45,175 | (45,175) | 0 | |
| | 9 | B-1 | 64.00 | 9 | Surgicenter | 0 | 45,175 | 45,175 | |
| To reclassify surgicenter pounds of laundry statistics to its cost center for proper cost determination. 42 CFR 413.5, 413.9, 413.20 and 413.24 CMS Pub. 15-1, Sections 2304 and 2328 | | | | | | | | | |
| 15 | 9 | B-1 | 37.01 | 14 | Outpatient Surgery Center (Nursing Salaries) | 764,774 | (764,774) | 0 | |
| | 9 | B-1 | 64.00 | 14 | Surgicenter | 0 | 764,774 | 764,774 | |
| To reclassify surgicenter nursing salaries statistics to its cost center for proper cost determination. 42 CFR 413.5, 413.9, 413.20 and 413.24 CMS Pub. 15-1, Sections 2104.1, 2304 and 2328 | | | | | | | | | |

| Provider Name | | Fiscal Period | | | | Provider NPI | | Adjustments | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|-------------------------------------------|-------------|-------|------------------------------------------------|--------------|---------------------|-------------|--|
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| Report References | | | | | | | | | |
| Adj. No. | Audit Report | Work Sheet | Cost Report | | | As Reported | Increase (Decrease) | As Adjusted | |
| | | | Part | Title | Line | | | | |
| ADJUSTMENTS TO REPORTED STATISTICS | | | | | | | | | |
| 16 | 9 | B-1 | 37.01 | 16 | Outpatient Surgery Center (Costed Requisition) | 170 | (170) | 0 | |
| | 9 | B-1 | 64.00 | 16 | Surgicenter | 0 | 170 | 170 | |
| To reclassify the costed requisition statistics of surgicenter to its cost center for proper cost determination. 42 CFR 413.5, 413.9, 413.20 and 413.24 CMS Pub. 15-1, Sections 2104.1, 2304 and 2328 | | | | | | | | | |
| 17 | 9 | B-1 | 37.01 | 17 | Outpatient Surgery Center (Gross Revenue) | 15,819,513 | (15,819,513) | 0 | |
| | 9 | B-1 | 64.00 | 17 | Surgicenter | 0 | 15,819,513 | 15,819,513 | |
| To reclassify the gross revenue statistics of surgicenter to its cost center for proper cost determination. 42 CFR 413.5, 413.9, 413.20 and 413.24 CMS Pub. 15-1, Sections 2104.1, 2304 and 2328 | | | | | | | | | |
| 18 | 9 | B-1 | 6.00 | 1,3 | Administrative and General (Square Feet) | 3,220 | (606) | 2,614 | |
| | 9 | B-1 | 100.40 | 1,3 | Auxiliary Groups | 0 | 606 | 606 | |
| To reclassify the square footage statistics of volunteers to a nonreimbursable cost center. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 704.2, 2102.3 and 704.2 | | | | | | | | | |
| 19 | 9 | B-1 | 6.00 | 2,4 | Administrative and General (Square Feet) | 86,632 | (606) | 86,026 | |
| | 9 | B-1 | 100.40 | 2,4 | Auxiliary Groups | 0 | 606 | 606 | |
| To reclassify the square footage statistics of volunteers to a nonreimbursable cost center. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 704.2, 2102.3 and 704.2 | | | | | | | | | |
| 20 | 9 | B-1 | 100.40 | 8,10 | Auxiliary Groups (Square Feet) | 0 | 606 | 606 | |
| | 9 | B-1 | 8.00 | 8 | Total - Square Feet | 213,015 | 606 | 213,621 | |
| | 9 | B-1 | 10.00 | 10 | Total - Square Feet | 211,539 | 606 | 212,145 | |
| To establish the square footage statistics for volunteers. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 704.2, 2102.3 and 704.2 | | | | | | | | | |

| Provider Name | | Fiscal Period | | Provider NPI | | Adjustments | | | |
|---------------------------------------------------------------------------------------|--------------|-------------------------------------------|-------------|--------------|------|---------------------------------------------|---------------------|-------------|------------|
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| Report References | | | | | | | | | |
| Adj. No. | Audit Report | Work Sheet | Cost Report | | | As Reported | Increase (Decrease) | As Adjusted | |
| | | | Part | Title | Line | | | | Col. |
| ADJUSTMENTS TO REPORTED STATISTICS | | | | | | | | | |
| 21 | 9 | B-1 | | 12.00 | 11 | Cafeteria (Meals Served) | 232,978 | (95,640) | 137,338 |
| | 9 | B-1 | | 25.00 | 11 | Adults and Pediatrics | 199,110 | (50,760) | 148,350 |
| | 9 | B-1 | | 26.00 | 11 | Intensive Care Unit | 20,036 | 42,958 | 62,994 |
| | 9 | B-1 | | 61.00 | 11 | Emergency | 0 | 8,095 | 8,095 |
| | 9 | B-1 | | 100.00 | 11 | Doctors Meals | 99,468 | (17,946) | 81,522 |
| | 9 | B-1 | | 100.13 | 11 | Other Nonreimbursable Cost Center | 0 | 114,206 | 114,206 |
| | 9 | B-1 | | 11.00 | 11 | Total - Meals Served | 551,592 | 913 | 552,505 |
| To adjust the dietary statistics to agree with the provider's monthly meals schedule. | | | | | | | | | |
| 42 CFR 413.20 and 413.24 | | | | | | | | | |
| CMS Pub. 15-1, Sections 2300 and 2304 | | | | | | | | | |
| 22 | 9 | B-1 | | 37.00 | 14 | Operating Room (Nursing Salaries) | 2,336,511 | 2,000 | 2,338,511 |
| | 9 | B-1 | | 14.00 | 14 | Total - Nursing Salaries | 52,654,051 | 2,000 | 52,656,051 |
| To adjust nursing salaries statistics to agree with the provider's schedule. | | | | | | | | | |
| 42 CFR 413.20 and 413.24 | | | | | | | | | |
| CMS Pub. 15-1, Sections 2300 and 2304 | | | | | | | | | |
| 23 | 9 | B-1 | | 30.00 | 18 | Neonatal Intensive Care Unit (Patient Days) | 5,956 | (5,956) | 0 |
| | 9 | B-1 | | 33.00 | 18 | Nursery | 7,804 | (7,804) | 0 |
| | 9 | B-1 | | 18.00 | 18 | Total - Patient Days | 89,823 | (13,760) | 76,063 |
| To eliminate patient days statistics not applicable to the cost center. | | | | | | | | | |
| 42 CFR 413.20 and 413.24 | | | | | | | | | |
| CMS Pub. 15-1, Sections 2300 and 2304 | | | | | | | | | |

| Provider Name | | Fiscal Period | | | | Provider NPI | Adjustments | | | | |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|-------------------------------------------|-------------|-------|-------|--------------|---------------------------|--------------|------------|------------|-----|
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| Report References | | | | | | | | | | | |
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| | | | Part | Title | Line | | | | Col. | | |
| 24 | 5 | C | I | | 37.01 | 8 | Outpatient Surgery Center | \$15,819,513 | | | \$0 |
| | 5 | C | I | | 64.00 | 8 | Surgicenter | 0 | 15,819,513 | 15,819,513 | |
| <p style="text-align: center;">ADJUSTMENT TO REPORTED TOTAL CHARGES</p> <p>To reclassify surgicenter's revenue to its cost center for proper cost determination. 42 CFR 413.5, 413.9, 413.20 and 413.24 CMS Pub. 15-1, Sections 2304 and 2328</p> | | | | | | | | | | | |

| Provider Name | | Fiscal Period | | | Provider NPI | | Adjustments | | | |
|-----------------------------------------------------------------------|--------------|-------------------------------------------|-------------|-------|--------------|-------------|-------------------------------------------------------------------|-------------|-------------|-------------|
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| Report References | | Explanation of Audit Adjustments | | | | | | | | |
| Adj. No. | Audit Report | Work Sheet | Cost Report | | | As Reported | Increase (Decrease) | As Adjusted | | |
| | | | Part | Title | Line | | | | Col. | |
| ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT | | | | | | | | | | |
| 25 | 4 | D-1 | I | XIX | 9.00 | 1 | Medi-Cal Days - Adults and Pediatrics | 5,048 | 222 | 5,270 |
| | 4A | D-1 | II | XIX | 42.00 | 4 | Medi-Cal Days - Nursery | 2,303 | 137 | 2,440 |
| | 4A | D-1 | II | XIX | 43.00 | 4 | Medi-Cal Days - Intensive Care Unit | 324 | 127 | 451 |
| | 4A | D-1 | II | XIX | 47.00 | 4 | Medi-Cal Days - Neonatal Intensive Care Unit | 2,442 | 17 | 2,459 |
| 26 | 6 | D-4 | XIX | XIX | 37.00 | 2 | Medi-Cal Ancillary Charges - Operating Room | \$2,329,558 | \$259,375 | \$2,588,933 |
| | 6 | D-4 | XIX | XIX | 38.00 | 2 | Medi-Cal Ancillary Charges - Recovery Room | 160,788 | 1,294,992 | 1,455,780 |
| | 6 | D-4 | XIX | XIX | 39.00 | 2 | Medi-Cal Ancillary Charges - Delivery Room and Labor Room | 10,290,689 | (3,039,669) | 7,251,020 |
| | 6 | D-4 | XIX | XIX | 40.00 | 2 | Medi-Cal Ancillary Charges - Anesthesia | 656,581 | 2,802,696 | 3,459,277 |
| | 6 | D-4 | XIX | XIX | 41.00 | 2 | Medi-Cal Ancillary Charges - Radiology - Diagnostic | 1,714,262 | 25,230 | 1,739,492 |
| | 6 | D-4 | XIX | XIX | 41.02 | 2 | Medi-Cal Ancillary Charges - Ultrasound | 510,723 | 78,620 | 589,343 |
| | 6 | D-4 | XIX | XIX | 41.03 | 2 | Medi-Cal Ancillary Charges - Endoscopy | 136,414 | (46,882) | 89,532 |
| | 6 | D-4 | XIX | XIX | 41.04 | 2 | Medi-Cal Ancillary Charges - Magnetic Resonance Imaging | 274,035 | 3,555 | 277,590 |
| | 6 | D-4 | XIX | XIX | 43.00 | 2 | Medi-Cal Ancillary Charges - Radioisotope | 103,057 | 18,479 | 121,536 |
| | 6 | D-4 | XIX | XIX | 44.00 | 2 | Medi-Cal Ancillary Charges - Laboratory | 5,131,223 | 1,075,054 | 6,206,277 |
| | 6 | D-4 | XIX | XIX | 47.00 | 2 | Medi-Cal Ancillary Charges - Blood Storing and Processing | 139,202 | 3,403 | 142,605 |
| | 6 | D-4 | XIX | XIX | 49.00 | 2 | Medi-Cal Ancillary Charges - Respiratory Therapy | 7,841,527 | (2,019,845) | 5,821,682 |
| | 6 | D-4 | XIX | XIX | 50.00 | 2 | Medi-Cal Ancillary Charges - Physical Therapy | 98,242 | 138,962 | 237,204 |
| | 6 | D-4 | XIX | XIX | 51.00 | 2 | Medi-Cal Ancillary Charges - Occupational Therapy | 33,321 | 1,343 | 34,664 |
| | 6 | D-4 | XIX | XIX | 52.00 | 2 | Medi-Cal Ancillary Charges - Speech Pathology | 14,904 | 53,725 | 68,629 |
| | 6 | D-4 | XIX | XIX | 53.00 | 2 | Medi-Cal Ancillary Charges - Electrocardiology | 923,766 | (548,207) | 375,559 |
| | 6 | D-4 | XIX | XIX | 53.02 | 2 | Medi-Cal Ancillary Charges - Cardiovascular Lab | 614,315 | 591,725 | 1,206,040 |
| | 6 | D-4 | XIX | XIX | 53.03 | 2 | Medi-Cal Ancillary Charges - Cardiac Rehability | 2,999 | (2,999) | 0 |
| | 6 | D-4 | XIX | XIX | 54.00 | 2 | Medi-Cal Ancillary Charges - Electroencephalography | 57,804 | 21,405 | 79,209 |
| | 6 | D-4 | XIX | XIX | 55.00 | 2 | Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients | 3,183,528 | 2,293,223 | 5,476,751 |
| | 6 | D-4 | XIX | XIX | 56.00 | 2 | Medi-Cal Ancillary Charges - Drugs Charged to Patients | 9,536,617 | 264,766 | 9,801,383 |
| | 6 | D-4 | XIX | XIX | 57.00 | 2 | Medi-Cal Ancillary Charges - Renal Dialysis | 115,202 | (48,679) | 66,523 |
| | 6 | D-4 | XIX | XIX | 61.00 | 2 | Medi-Cal Ancillary Charges - Emergency | 757,180 | 84,377 | 841,557 |
| | 6 | D-4 | XIX | XIX | 62.00 | 2 | Medi-Cal Ancillary Charges - Observation Beds | 50,882 | (50,882) | 0 |
| | 6 | D-4 | XIX | XIX | 101.00 | 2 | Medi-Cal Ancillary Charges - Total | 44,676,819 | 3,253,767 | 47,930,586 |

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| Provider Name | | Fiscal Period | | | Provider NPI | | Adjustments | |
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| | | | Part | Title | Line | | | |
| ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT | | | | | | | | |
| 27 | | | | | | | | |
| -Continued from previous page- | | | | | | | | |
| 2 | | E-3 | III | XIX | 10.00 | 1 | \$1,302,658 | \$20,587,313 |
| 2 | | E-3 | III | XIX | 11.00 | 1 | 3,253,767 | 47,930,586 |
| 28 | | E-3 | III | XIX | 33.00 | 1 | \$5,880 | \$8,191 |
| 3 | | E-3 | III | XIX | 36.00 | 1 | 37,090 | 41,988 |
| 29 | | E-3 | III | XIX | 57.00 | 1 | \$14,436,819 | \$15,096,739 |
| <p>To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary Payment Data: Service Period: January 01, 2008 through December 31, 2008 Payment Period: January 01, 2008 through June 30, 2011 Report Date: July 15, 2011 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Sections 51173, 51511, 51541, and 51542</p> <p>To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary Payment Data: Service Period: October 01, 2008 through December 31, 2008 Payment Period: January 01, 2008 through June 30, 2011 Report Date: July 15, 2011 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Sections 51173, 51511, 51541, and 51542</p> | | | | | | | | |

| Provider Name | | Fiscal Period | | | Provider NPI | | Adjustments | | |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|-------------------------------------------|-------------|-------|--------------|-------------|---------------------|---------------|------|
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| Report References | | Explanation of Audit Adjustments | | | | | | | |
| Adj. No. | Audit Report | Work Sheet | Cost Report | | | As Reported | Increase (Decrease) | As Adjusted | |
| | | | Part | Title | Line | | | | Col. |
| 30 | 1 | E-3 | III | XIX | 59.00 | 1 | \$1,849,844 | (\$1,849,844) | \$0 |
| 1 Protested amounts To eliminate protested amount. 42 CFR 413.20, 413.24 and 413.5 CMS Pub. 15-1, Sections 2300 and 2304 CMS Pub. 15-2, Section 115.2B | | | | | | | | | |
| ADJUSTMENT TO OTHER MATTERS | | | | | | | | | |