

**REPORT
ON THE
COST REPORT REVIEW**

**FRENCH HOSPITAL MEDICAL CENTER
SAN LUIS OBISPO, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1881760452**

**FISCAL PERIOD ENDED
JUNE 30, 2011**

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

**Section Chief: Michael Harrold
Auditor: Jeanene Lopez**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

October 11, 2013

Ronald Spaeth
Director of Budget & Reimbursement
Dignity Healthcare
251 South Lake Avenue, 7th Floor
Pasadena, CA 91101

FRENCH HOSPITAL MEDICAL CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1881760452
FISCAL PERIOD ENDED JUNE 30, 2011

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

In our opinion, the audited settlement for the fiscal period due the Provider in the amount of \$399,020 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. Audit Adjustments Schedule

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

Ronald Spaeth
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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— Fresno at (559) 446-2458.

Original Signed by

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

Certified

SUMMARY OF FINDINGS

Provider Name:
FRENCH HOSPITAL MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2011

		SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1) Provider NPI: 1881760452	Reported	\$ 465,213	
	Net Change	\$ (66,192)	
	Audited Amount Due Provider (State)	\$ 399,020	
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)		\$ 399,020	
9. Total Medi-Cal Cost			\$ 0

SUMMARY OF FINDINGS

Provider Name:
FRENCH HOSPITAL MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2011

		SETTLEMENT	COST
10. Subacute (SUBACUTE SCH 1-1) Provider NPI:	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
11. Rural Health Clinic (RHC SCH 1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
12. Rural Health Clinic (RHC 95-210 SCH 1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
13. Rural Health Clinic (RHC 95-210 SCH 1-1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
14. County Medical Services Program (CMSP SCH 1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
15. Transitional Care (TC SCH 1) Provider NPI:	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
16. Total Other Settlement Due Provider - (Lines 10 through 15)		\$ 0	
17. Total Combined Audited Settlement Due Provider (State/CMSP/RHC) - (Line 8 + Line 16)		\$ 399,020	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
FRENCH HOSPITAL MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2011

Provider NPI:
1881760452

		REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)		\$ <u>1,311,965</u>	\$ <u>1,292,812</u>
2. Excess Reasonable Cost Over Charges (Schedule 2)		\$ <u>0</u>	\$ <u>0</u>
3. Medi-Cal Inpatient Hospital Based Physician Services		\$ <u>0</u>	\$ <u>N/A</u>
4.	\$	\$ <u>0</u>	<u>0</u>
5. TOTAL COST-Reimbursable to Provider (Lines 1 through 4)		\$ <u>1,311,965</u>	\$ <u>1,292,812</u>
6. Interim Payments (Adj 13)		\$ <u>(740,757)</u>	\$ <u>(788,049)</u>
7. Balance Due Provider (State)		\$ <u>571,208</u>	\$ <u>504,763</u>
8. Duplicate Payments (Adj)		\$ <u>0</u>	\$ <u>0</u>
9. Noncontract AB 5 and AB 1183 Reductions (Adj 1)		\$ <u>(105,995)</u>	\$ <u>(105,743)</u>
10.	\$	<u>0</u>	<u>0</u>
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)		\$ <u><u>465,213</u></u>	\$ <u><u>399,020</u></u>
		(To Summary of Findings)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT
AB 5 and AB 1183 - SUMMARY OF REDUCTIONSProvider Name:
FRENCH HOSPITAL MEDICAL CENTERFiscal Period Ended:
JUNE 30, 2011Provider No.
1881760452

1. 10% Reduction to Noncontract Services for 07/01/08 Through 9/30/08 (SCHEDULE A-1)	\$ <u>0</u>
2. Reduction to Noncontract Services for 10/01/08 Through 04/05/09 (SCHEDULE A-2)	<u>0</u>
3. 10% Reduction to Noncontract Services for 04/06/09 Through 04/12/11 (SCHEDULE A-3)	<u>105,743</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>105,743</u></u> (To Schedule 1, Line 9)

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT
AB 5 - 10% REDUCTION TO SERVICES FROM APRIL 6, 2009 THROUGH April 12, 2011 - NONCONTRACT HOSPITALS

Provider Name:
FRENCH HOSPITAL MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2011

Provider No.
1881760452

Audited Medi-Cal Cost Per Day

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$ <u>1,349,990</u>
2. Less: Medi-Cal Administrative Day Cost (Schedule 4A, Lines 28 and 31)	<u>0</u>
3. Less: Medi-Cal Administrative Ancillary Cost (Schedule A-7)	<u>0</u>
4. Total Medi-Cal Cost of Covered Services Subject to Reductions(Line 1 - Lines 2 and 3)	\$ <u><u>1,349,990</u></u>
5. Total Audited Medi-Cal Days (Schedules 4, 4A and 4B, excludes Administrative Days)	<u><u>706</u></u>
6. Audited Medi-Cal Cost Per Day (Line 4 / Line 5)	\$ <u><u>1,912.17</u></u>

AB 5 - 10 % Cost Reduction For Services From 04/06/09 Through 04/12/11

7. Audited Medi-Cal Days of Service from 04/06/09 Through 04/12/11(excludes Administrative Days)	<u>553</u>
8. Audited Medi-Cal Cost For 04/06/09 Through 04/12/11(Line 6 * Line 7)	\$ <u>1,057,428</u>
9. AB 5 - 10% Cost Reduction for 04/06/09 Through 04/12/11 (Line 8 * 10%)	\$ <u><u>105,743</u></u> (To Schedule A, Line 3)

COMPUTATION OF LESSER OF
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:
FRENCH HOSPITAL MEDICAL CENTERFiscal Period Ended:
JUNE 30, 2011Provider NPI:
1881760452

REPORTED

AUDITED

REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3) \$ 1,324,937 \$ 1,349,990

CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj 12) \$ 0 \$ 1,311,9663. Inpatient Ancillary Service Charges (Adj 12) \$ 3,165,263 \$ 3,347,6104. Total Charges - Medi-Cal Inpatient Services \$ 3,165,263 \$ 4,659,5765. Excess of Customary Charges Over Reasonable Cost
(Line 4 minus Line 1) * \$ 1,840,326 \$ 3,309,5866. Excess of Reasonable Cost Over Customary Charges
(Line 1 minus Line 4) \$ 0 \$ 0
(To Schedule 1)

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

COMPUTATION OF
MEDI-CAL NET COSTS OF COVERED SERVICESProvider Name:
FRENCH HOSPITAL MEDICAL CENTERFiscal Period Ended:
JUNE 30, 2011Provider NPI:
1881760452

	REPORTED	AUDITED
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ 751,041	\$ 748,802
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ 573,896	\$ 601,188
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)	\$ 1,324,937	\$ 1,349,990
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	\$ (See Schedule 1)	\$ 0
8. SUBTOTAL	\$ 1,324,937	\$ 1,349,990
	(To Schedule 2)	
9. Medi-Cal Deductible (Adj)	\$ 0	\$ 0
10. Medi-Cal Coinsurance (Adj 13)	\$ (12,972)	\$ (57,178)
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ 1,311,965	\$ 1,292,812
	(To Schedule 1)	

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
FRENCH HOSPITAL MEDICAL CENTERFiscal Period Ended:
JUNE 30, 2011Provider NPI:
1881760452

GENERAL SERVICE UNIT NET OF SWING-BED COSTS

REPORTED	AUDITED
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INPATIENT DAYS

1. Total Inpatient Days (include private & swing-bed) (Adj)	15,057	15,057
2. Inpatient Days (include private, exclude swing-bed)	15,057	15,057
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj)	15,057	15,057
5. Medicare NF Swing-Bed Days through Dec 31 (Adj)	0	0
6. Medicare NF Swing-Bed Days after Dec 31 (Adj)	0	0
7. Medi-Cal NF Swing-Bed Days through July 31 (Adj)	0	0
8. Medi-Cal NF Swing-Bed Days after July 31 (Adj)	0	0
9. Medi-Cal Days (excluding swing-bed) (Adj 10)	395	433

SWING-BED ADJUSTMENT

17. Medicare NF Swing-Bed Rates through Dec 31 (Adj)	\$ 0.00	\$ 0.00
18. Medicare NF Swing-Bed Rates after Dec 31 (Adj)	\$ 0.00	\$ 0.00
19. Medi-Cal NF Swing-Bed Rates through July 31 (Adj)	\$ 0.00	\$ 0.00
20. Medi-Cal NF Swing-Bed Rates after July 31 (Adj)	\$ 0.00	\$ 0.00
21. Total Routine Serv Cost (Sch 8, Line 30, Col 27)	\$ 15,491,612	\$ 15,121,417
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)	\$ 15,491,612	\$ 15,121,417

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges) (Adj 9)	\$ 56,043,290	\$ 57,867,271
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 56,043,290	\$ 56,043,290
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 ÷ L 28)	\$ 0.276422	\$ 0.261312
32. Average Private Room Per Diem Charge (L 29 ÷ L 3)	\$ 0.00	\$ 0.00
33. Average Semi-Private Room Per Diem Charge (L 30 ÷ L 4)	\$ 3,722.08	\$ 3,722.08
34. Avg Per Diem Prvt Room Charge Differential (L 32 minus L 33)	\$ 0.00	\$ 0.00
35. Average Per Diem Private Room Cost Differential (L 31 x L 34)	\$ 0.00	\$ 0.00
36. Private Room Cost Differential Adjustment (L 35 x L 3)	\$ 0	\$ 0
37. Inpatient Rout Cost Net of Swing-Bed & Prvt Rm (L 27 minus L 36)	\$ 15,491,612	\$ 15,121,417

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 ÷ L 2)	\$ 1,028.86	\$ 1,004.28
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 406,400	\$ 434,853
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 167,496	\$ 166,335
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 573,896	\$ 601,188

(To Schedule 3)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
FRENCH HOSPITAL MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2011

Provider NPI:
1881760452

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 43, Col 27)	\$ 801,553	\$ 715,875
2. Total Inpatient Days (Adj)	1,491	1,491
3. Average Per Diem Cost	\$ 537.59	\$ 480.13
4. Medi-Cal Inpatient Days (Adj 10)	243	253
5. Cost Applicable to Medi-Cal	\$ 130,634	\$ 121,473
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 31, Col 27)	\$ 4,596,171	\$ 4,474,976
7. Total Inpatient Days (Adj)	1,995	1,995
8. Average Per Diem Cost	\$ 2,303.85	\$ 2,243.10
9. Medi-Cal Inpatient Days (Adj 10)	16	20
10. Cost Applicable to Medi-Cal	\$ 36,862	\$ 44,862
CORONARY CARE UNIT		
11. Total Inpatient Routine Cost (Sch 8, Line 32, 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
BURN INTENSIVE CARE UNIT		
16. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 0	\$ 0
17. Total Inpatient Days (Adj)	0	0
18. Average Per Diem Cost	\$ 0.00	\$ 0.00
19. Medi-Cal Inpatient Days (Adj)	0	0
20. Cost Applicable to Medi-Cal	\$ 0	\$ 0
SURGICAL INTENSIVE CARE UNIT		
21. Total Inpatient Routine Cost (Sch 8, Line 34, Col 27)	\$ 0	\$ 0
22. Total Inpatient Days (Adj)	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Adj)	0	0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
OTHER SPECIAL CARE (SPECIFY)		
26. Total Inpatient Routine Cost (Sch 8, Line 35, 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
ADMINISTRATIVE DAYS		
31. Per Diem Rate (Adj)	\$ 0.00	\$ 0.00
32. Medi-Cal Inpatient Days (Adj)	0	0
33. Cost Applicable to Medi-Cal	\$ 0	\$ 0
ADMINISTRATIVE DAYS		
34. Per Diem Rate (Adj)	\$ 0.00	\$ 0.00
35. Medi-Cal Inpatient Days (Adj)	0	0
36. Cost Applicable to Medi-Cal	\$ 0	\$ 0
37. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,30,33,36)	\$ 167,496	\$ 166,335

(To Schedule 4)

SCHEDULE OF MEDI-CAL ANCILLARY COSTS

Provider Name:
FRENCH HOSPITAL MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2011

Provider NPI:
1881760452

ANCILLARY COST CENTERS		TOTAL ANCILLARY COST *	TOTAL ANCILLARY CHARGES (Adj 9)	RATIO COST TO CHARGES	MEDI-CAL CHARGES (From Schedule 6)	MEDI-CAL COST
50.00	Operating Room	\$ 8,048,888	\$ 100,249,833	0.080288	\$ 848,409	\$ 68,117
51.00	Recovery Room	0	0	0.000000	0	0
52.00	Delivery Room and Labor Room	3,033,369	4,921,876	0.616303	694,189	427,831
53.00	Anesthesiology	0	0	0.000000	0	0
54.00	Radiology-Diagnostic	3,779,575	40,904,798	0.092399	146,475	13,534
55.00	Radiology-Therapeutic	0	0	0.000000	0	0
56.00	Radioisotope	318,940	1,365,993	0.233486	0	0
57.00	Computed Tomography (CT) Scan	0	0	0.000000	0	0
58.00	Magnetic Resonance Imaging (MRI)	0	0	0.000000	0	0
59.00	Cardiac Catheterization	0	0	0.000000	0	0
60.00	Laboratory	5,827,316	64,074,703	0.090946	434,874	39,550
61.00	PBP Clinical Laboratory Services-Program Only	0	0	0.000000	0	0
62.00	Whole Blood & Packed Red Blood Cells	894,930	2,803,801	0.319185	31,185	9,954
63.00	Blood Storing, Processing, & Trans.	0	0	0.000000	0	0
64.00	Intravenous Therapy	0	0	0.000000	0	0
65.00	Respiratory Therapy	2,112,829	16,630,168	0.127048	7,036	894
66.00	Physical Therapy	897,991	3,887,646	0.230986	2,500	577
67.00	Occupational Therapy	133,390	622,051	0.214435	0	0
68.00	Speech Pathology	243,195	515,212	0.472029	3,120	1,473
69.00	Electrocardiology	4,254,296	61,648,662	0.069009	248,152	17,125
69.01	Cardiac Rehabilitation	446,739	733,408	0.609127	0	0
71.00	Medical Supplies Charged to Patients	6,520,169	21,506,300	0.303175	224,112	67,945
71.01	Medical Supplies Implants	10,636,094	29,534,407	0.360126	30,270	10,901
73.00	Drugs Charged to Patients	5,634,515	44,398,328	0.126908	645,751	81,951
74.00	Renal Dialysis	214,557	547,745	0.391710	9,091	3,561
75.00	ASC (Non-Distinct Part)	1,392,946	895,501	1.555494	0	0
76.01	Peripheral Vacular Lab	706,670	7,058,656	0.100114	0	0
77.00		0	0	0.000000	0	0
78.00		0	0	0.000000	0	0
79.00		0	0	0.000000	0	0
80.00		0	0	0.000000	0	0
81.00		0	0	0.000000	0	0
82.00		0	0	0.000000	0	0
83.00		0	0	0.000000	0	0
84.00		0	0	0.000000	0	0
85.00		0	0	0.000000	0	0
86.00		0	0	0.000000	0	0
87.00		0	0	0.000000	0	0
87.01		0	0	0.000000	0	0
88.00	Rural Health Clinic (RHC)	0	0	0.000000	0	0
89.00	Federally Qualified Health Center (FQHC)	0	0	0.000000	0	0
90.00	Clinic	285,743	101,481	2.815725	0	0
91.00	Emergency	4,221,469	17,582,251	0.240098	22,446	5,389
92.00	Observation Beds	0	0	0.000000	0	0
93.00	Other Outpatient Services (Specify)	0	0	0.000000	0	0
93.01		0	0	0.000000	0	0
93.02		0	0	0.000000	0	0
93.03		0	0	0.000000	0	0
93.04		0	0	0.000000	0	0
93.05		0	0	0.000000	0	0
	TOTAL	\$ 59,603,621	\$ 419,982,820		\$ 3,347,610	\$ 748,802

(To Schedule 3)

* From Schedule 8, Column 26

ADJUSTMENTS TO MEDI-CAL CHARGES

Provider Name:
FRENCH HOSPITAL MEDICAL CENTERFiscal Period Ended:
JUNE 30, 2011Provider NPI:
1881760452

ANCILLARY CHARGES		REPORTED	ADJUSTMENTS (Adj 11)	AUDITED
50.00	Operating Room	\$ 770,433	\$ 77,976	\$ 848,409
51.00	Recovery Room			0
52.00	Delivery Room and Labor Room	678,402	15,787	694,189
53.00	Anesthesiology			0
54.00	Radiology-Diagnostic	134,161	12,314	146,475
55.00	Radiology-Therapeutic			0
56.00	Radioisotope			0
57.00	Computed Tomography (CT) Scan			0
58.00	Magnetic Resonance Imaging (MRI)			0
59.00	Cardiac Catheterization			0
60.00	Laboratory	399,783	35,091	434,874
61.00	PBP Clinical Laboratory Services-Program Only			0
62.00	Whole Blood & Packed Red Blood Cells	31,185	0	31,185
63.00	Blood Storing, Processing, & Trans.			0
64.00	Intravenous Therapy			0
65.00	Respiratory Therapy	5,561	1,475	7,036
66.00	Physical Therapy	4,352	(1,852)	2,500
67.00	Occupational Therapy			0
68.00	Speech Pathology	0	3,120	3,120
69.00	Electrocardiology	246,806	1,346	248,152
69.01	Cardiac Rehabilitation			0
71.00	Medical Supplies Charged to Patients	246,103	(21,991)	224,112
71.01	Medical Supplies Implants	0	30,270	30,270
73.00	Drugs Charged to Patients	621,939	23,812	645,751
74.00	Renal Dialysis	9,091	0	9,091
75.00	ASC (Non-Distinct Part)			0
76.01	Peripheral Vascular Lab			0
77.00				0
78.00				0
79.00				0
80.00				0
81.00				0
82.00				0
83.00				0
84.00				0
85.00				0
86.00				0
87.00				0
87.01				0
88.00	Rural Health Clinic (RHC)			0
89.00	Federally Qualified Health Center (FQHC)			0
90.00	Clinic			0
91.00	Emergency	17,447	4,999	22,446
92.00	Observation Beds			0
93.00	Other Outpatient Services (Specify)			0
93.01				0
93.02				0
93.03				0
93.04				0
93.05				0
TOTAL MEDI-CAL ANCILLARY CHARGES		\$ 3,165,263	\$ 182,347	\$ 3,347,610

(To Schedule 5)

Provider Name:
FRENCH HOSPITAL MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2011

TRIAL BALANCE EXPENSES	ALLOC COST 3.09	EMPLOYEE BENEFITS 4.00	ALLOC COST 5.01	ALLOC COST 5.02	ALLOC COST 5.03	ALLOC COST 5.04	ALLOC COST 5.05	ALLOC COST 5.06	ALLOC COST 5.07	ALLOC COST 5.08	ACCUMULATE COST	ADMINIS- TRATIVE & GENERAL 5.00
105.00 Kidney Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
106.00 Heart Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
107.00 Liver Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
108.00 Lung Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
109.00 Pancreas Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
110.00 Intestinal Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
111.00 Islet Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
112.00 Other Organ Acquisition (specify)	0	0	0	0	0	0	0	0	0	0	0	0
113.00 Interest Expense	0	0	0	0	0	0	0	0	0	0	0	0
114.00 Utilization Review-SNF	0	0	0	0	0	0	0	0	0	0	0	0
115.00 Ambulatory Surgical Center (Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
116.00 Hospice	0	0	0	0	0	0	0	0	0	0	0	0
117.00 Other Special Purpose (specify)	0	0	0	0	0	0	0	0	0	0	0	0
190.00 Gift, Flower, Coffee Shop, & Canteen	0	19,988	0	0	0	0	0	0	0	0	93,917	18,832
191.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
192.00 Physicians' Private Offices	0	0	0	0	0	0	0	0	0	0	0	0
193.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
193.01 NRCC Public Relations	0	18,504	0	0	0	0	0	0	0	0	617,031	123,723
193.02	0	0	0	0	0	0	0	0	0	0	0	0
193.03	0	0	0	0	0	0	0	0	0	0	0	0
194.03 Community Education	0	96,168	0	0	0	0	0	0	0	0	632,951	126,916
TOTAL	0	<u>9,507,699</u>	0	0	0	0	0	0	0	0	<u>81,846,804</u>	<u>13,670,347</u>

Provider Name:
FRENCH HOSPITAL MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2011

TRIAL BALANCE EXPENSES	MAINT & REPAIR 6.00	OPERATION OF PLANT 7.00	LAUNDRY & LINEN 8.00	HOUSEKEEP 9.00	DIETARY 10.00	CAFETERIA 11.00	MAINT OF PERSONNEL 12.00	NURSING ADMIN 13.00	CENTRAL SERVICE & SUPPLY 14.00	PHARMACY 15.00	MEDICAL RECORDS & LIBRARY 16.00	SOCIAL SERVICE 17.00
105.00 Kidney Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
106.00 Heart Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
107.00 Liver Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
108.00 Lung Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
109.00 Pancreas Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
110.00 Intestinal Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
111.00 Islet Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
112.00 Other Organ Acquisition (specify)	0	0	0	0	0	0	0	0	0	0	0	0
113.00 Interest Expense	0	0	0	0	0	0	0	0	0	0	0	0
114.00 Utilization Review-SNF	0	0	0	0	0	0	0	0	0	0	0	0
115.00 Ambulatory Surgical Center (Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
116.00 Hospice	0	0	0	0	0	0	0	0	0	0	0	0
117.00 Other Special Purpose (specify)	0	0	0	0	0	0	0	0	0	0	0	0
190.00 Gift, Flower, Coffee Shop, & Canteen	0	0	0	0	0	7,135	0	0	0	0	0	0
191.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
192.00 Physicians' Private Offices	0	0	0	0	0	0	0	0	0	0	0	0
193.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
193.01 NRCC Public Relations	131,572	0	0	33,154	0	4,741	0	0	357	0	0	0
193.02	0	0	0	0	0	0	0	0	0	0	0	0
193.03	0	0	0	0	0	0	0	0	0	0	0	0
194.03 Community Education	77,491	0	0	19,526	0	20,325	0	23,214	32	0	0	0
	0											
TOTAL	<u>3,441,357</u>	<u>0</u>	<u>675,062</u>	<u>850,602</u>	<u>1,876,415</u>	<u>1,291,325</u>	<u>0</u>	<u>2,747,944</u>	<u>863,074</u>	<u>2,365,492</u>	<u>1,145,031</u>	<u>0</u>

STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.3

Provider Name:
FRENCH HOSPITAL MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2011

TRIAL BALANCE EXPENSES	OTHER GEN SVC	NONPHYSICIAN ANESTHETIST	NURSING SCHOOL	I & R SVC SAL & BENEFITS	I&R OTHER PROGRAM COSTS	PARAMEDICAL EDUCATION PROGRAM	ALLOC COST 23.01	ALLOC COST 23.02	SUBTOTAL	POST STEP-DOWN ADJUSTMENT	TOTAL COST
	18.00	19.00	20.00	21.00	22.00	23.00			24.00	25.00	26.00
105.00 Kidney Acquisition	0	0	0	0	0	0	0	0	0	0	0
106.00 Heart Acquisition	0	0	0	0	0	0	0	0	0	0	0
107.00 Liver Acquisition	0	0	0	0	0	0	0	0	0	0	0
108.00 Lung Acquisition	0	0	0	0	0	0	0	0	0	0	0
109.00 Pancreas Acquisition	0	0	0	0	0	0	0	0	0	0	0
110.00 Intestinal Acquisition	0	0	0	0	0	0	0	0	0	0	0
111.00 Islet Acquisition	0	0	0	0	0	0	0	0	0	0	0
112.00 Other Organ Acquisition (specify)	0	0	0	0	0	0	0	0	0	0	0
113.00 Interest Expense	0	0	0	0	0	0	0	0	0	0	0
114.00 Utilization Review-SNF	0	0	0	0	0	0	0	0	0	0	0
115.00 Ambulatory Surgical Center (Distinct Part)	0	0	0	0	0	0	0	0	0	0	0
116.00 Hospice	0	0	0	0	0	0	0	0	0	0	0
117.00 Other Special Purpose (specify)	0	0	0	0	0	0	0	0	0	0	0
190.00 Gift, Flower, Coffee Shop, & Canteen	0	0	0	0	0	0	0	0	119,884	0	119,884
191.00 Research	0	0	0	0	0	0	0	0	0	0	0
192.00 Physicians' Private Offices	0	0	0	0	0	0	0	0	0	0	0
193.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0
193.01 NRCC Public Relations	0	0	0	0	0	0	0	0	910,578	0	910,578
193.02	0	0	0	0	0	0	0	0	0	0	0
193.03	0	0	0	0	0	0	0	0	0	0	0
194.03 Community Education	0	0	0	0	0	0	0	0	900,454	0	900,454
TOTAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>81,846,804</u>	<u>0</u>	<u>81,846,804</u>

STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:
FRENCH HOSPITAL MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2011

	EMP BENE (GROSS SALARIES) 4.00 (Adj)	STAT 5.01 (Adj)	STAT 5.02 (Adj)	STAT 5.03 (Adj)	STAT 5.04 (Adj)	STAT 5.05 (Adj)	STAT 5.06 (Adj)	STAT 5.07 (Adj)	STAT 5.08 (Adj)	RECON- CILIATION	ADM & GEN (ACCUM COST) 5.00	MANT & REPAIRS (SQ FT) 6.00 (Adj)
105.00	Kidney Acquisition										0	
106.00	Heart Acquisition										0	
107.00	Liver Acquisition										0	
108.00	Lung Acquisition										0	
109.00	Pancreas Acquisition										0	
110.00	Intestinal Acquisition										0	
111.00	Islet Acquisition										0	
112.00	Other Organ Acquisition (specify)										0	
113.00	Interest Expense										0	
114.00	Utilization Review-SNF										0	
115.00	Ambulatory Surgical Center (Distinct Part)										0	
116.00	Hospice										0	
117.00	Other Special Purpose (specify)										0	
190.00	Gift, Flower, Coffee Shop, & Canteen	70,093									93,917	
191.00	Research										0	
192.00	Physicians' Private Offices										0	
193.00	Nonpaid Workers										0	
193.01	NRCC Public Relations	64,887									617,031	2,754
193.02											0	
193.03											0	
194.03	Community Education	337,233									632,951	1,622
	TOTAL	33,340,877	0	0	0	0	0	0	0		68,176,457	72,033
	COST TO BE ALLOCATED	9,507,699	0	0	0	0	0	0	0		13,670,347	3,441,357
	UNIT COST MULTIPLIER - SCH 8	0.285166	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000		0.200514	47.774723

Provider Name:
FRENCH HOSPITAL MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2011

	OPER PLANT (SQ FT) (Adj)	LAUNDRY & LINEN (LB LNDRY) (Adj)	HOUSE-KEEPING (SQ FT) (Adj)	DIETARY (MEALS SERVED) (Adj)	CAFETERIA (FTE'S SERVED) (Adj)	MANT OF PERSONNEL (Adj)	NURSING ADMIN (NURSE HR) (Adj)	CENT SERV & SUPPLY (CSTD REQUIS) (Adj)	PHARMACY (COST REQUIS) (Adj)	MED REC (GROSS REVENUE) (Adj)	SOC SERV (TIME SPENT) (Adj)	OTHER SVC (TIME SPENT) (Adj)
GENERAL SERVICE COST CENTERS												
1.00	Capital Related Costs-Buildings and Fixtures											
2.00	Capital Related Costs-Movable Equipment											
3.00	Other Capital Related Costs											
3.01												
3.02												
3.03												
3.04												
3.05												
3.06												
3.07												
3.08												
3.09												
4.00	Employee Benefits											
5.01												
5.02												
5.03												
5.04												
5.05												
5.06												
5.07												
5.08												
5.00	Administrative and General											
6.00	Maintenance and Repairs											
7.00	Operation of Plant											
8.00	Laundry and Linen Service											
9.00	Housekeeping	1,376										
10.00	Dietary	2,952	2,952									
11.00	Cafeteria			103,409								
12.00	Maintenance of Personnel											
13.00	Nursing Administration	3,344	3,344		1,131							
14.00	Central Services and Supply	4,413	4,413		353							
15.00	Pharmacy	1,018	1,018		994							
16.00	Medical Records & Library	2,080	2,080		621		5,694					
17.00	Social Service											
18.00	Other General Service (specify)											
19.00	Nonphysician Anesthetists											
20.00	Nursing School											
21.00	Intern & Res. Service-Salary & Fringes (Approved)											
22.00	Intern & Res. Other Program Costs (Approved)											
23.00	Paramedical Ed. Program (specify)											
23.01												
23.02												
INPATIENT ROUTINE COST CENTERS												
30.00	Adults & Pediatrics (Gen Routine)	16,112	114,755	16,112	35,212	6,927	123,093	135,719		57,867,271		
31.00	Intensive Care Unit	3,166	26,521	3,166	3,673	1,761	31,663	48,473		14,634,900		
32.00	Coronary Care Unit											
33.00	Burn Intensive Care Unit											
34.00	Surgical Intensive Care Unit											
35.00	Other Special Care (specify)											
40.00	Subprovider - IPF											
41.00	Subprovider - IRF											
42.00	Subprovider (specify)											
43.00	Nursery	1,291	6,949	1,291		339	6,730	9,343		1,314,935		
44.00	Skilled Nursing Facility											
45.00	Nursing Facility											
46.00	Other Long Term Care											
47.00												

Provider Name:
FRENCH HOSPITAL MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2011

	OPER PLANT (SQ FT) (Adj)	LAUNDRY & LINEN (LB LNDRY) (Adj)	HOUSE-KEEPING (SQ FT) (Adj)	DIETARY (MEALS SERVED) (Adj)	CAFETERIA (FTE'S SERVED) (Adj)	MANT OF PERSONNEL (Adj)	NURSING ADMIN (NURSE HR) (Adj)	CENT SERV & SUPPLY (CSTD REQUIS) (Adj)	PHARMACY (COST REQUIS) (Adj)	MED REC (GROSS REVENUE) (Adj)	SOC SERV (TIME SPENT) (Adj)	OTHER SVC (TIME SPENT) (Adj)
105.00 Kidney Acquisition												
106.00 Heart Acquisition												
107.00 Liver Acquisition												
108.00 Lung Acquisition												
109.00 Pancreas Acquisition												
110.00 Intestinal Acquisition												
111.00 Islet Acquisition												
112.00 Other Organ Acquisition (specify)												
113.00 Interest Expense												
114.00 Utilization Review-SNF												
115.00 Ambulatory Surgical Center (Distinct Part)												
116.00 Hospice												
117.00 Other Special Purpose (specify)												
190.00 Gift, Flower, Coffee Shop, & Canteen					152							
191.00 Research												
192.00 Physicians' Private Offices												
193.00 Nonpaid Workers												
193.01 NRCC Public Relations	2,754		2,754		101			8,874				
193.02												
193.03												
194.03 Community Education	1,622		1,622		433		2,368	798				
TOTAL	72,033	429,767	70,657	150,271	27,510	0	280,315	21,468,415	2,655,818	493,799,926	0	0
COST TO BE ALLOCATED	0	675,062	850,602	1,876,415	1,291,325	0	2,747,944	863,074	2,365,492	1,145,031	0	0
UNIT COST MULTIPLIER - SCH 8	0.000000	1.570764	12.038468	12.486875	46.940199	0.000000	9.803059	0.040202	0.890683	0.002319	0.000000	0.000000

Provider Name:
FRENCH HOSPITAL MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2011

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

GENERAL SERVICE COST CENTERS

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

INPATIENT ROUTINE COST CENTERS

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

Provider Name:
FRENCH HOSPITAL MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2011

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

ANCILLARY COST CENTERS

- 50.00 Operating Room
- 51.00 Recovery Room
- 52.00 Delivery Room and Labor Room
- 53.00 Anesthesiology
- 54.00 Radiology-Diagnostic
- 55.00 Radiology-Therapeutic
- 56.00 Radioisotope
- 57.00 Computed Tomography (CT) Scan
- 58.00 Magnetic Resonance Imaging (MRI)
- 59.00 Cardiac Catheterization
- 60.00 Laboratory
- 61.00 PBP Clinical Laboratory Services-Program Only
- 62.00 Whole Blood & Packed Red Blood Cells
- 63.00 Blood Storing, Processing, & Trans.
- 64.00 Intravenous Therapy
- 65.00 Respiratory Therapy
- 66.00 Physical Therapy
- 67.00 Occupational Therapy
- 68.00 Speech Pathology
- 69.00 Electrocardiology
- 69.01 Cardiac Rehabilitation
- 71.00 Medical Supplies Charged to Patients
- 71.01 Medical Supplies Implants
- 73.00 Drugs Charged to Patients
- 74.00 Renal Dialysis
- 75.00 ASC (Non-Distinct Part)
- 76.01 Peripheral Vacular Lab
- 77.00
- 78.00
- 79.00
- 80.00
- 81.00
- 82.00
- 83.00
- 84.00
- 85.00
- 86.00
- 87.00
- 87.01
- 88.00 Rural Health Clinic (RHC)
- 89.00 Federally Qualified Health Center (FQHC)
- 90.00 Clinic
- 91.00 Emergency
- 92.00 Observation Beds
- 93.00 Other Outpatient Services (Specify)
- 93.01
- 93.02
- 93.03
- 93.04
- 93.05

NONREIMBURSABLE COST CENTERS

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

TRIAL BALANCE OF EXPENSES

Provider Name:
FRENCH HOSPITAL MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2011

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	GENERAL SERVICE COST CENTERS			
1.00	Capital Related Costs-Buildings and Fixtures	\$ 2,515,721	\$ (1,294,469)	\$ 1,221,252
2.00	Capital Related Costs-Movable Equipment	2,632,536	468	2,633,004
3.00	Other Capital Related Costs		0	0
3.01			0	0
3.02			0	0
3.03			0	0
3.04			0	0
3.05			0	0
3.06			0	0
3.07			0	0
3.08			0	0
3.09			0	0
4.00	Employee Benefits	9,370,887	116,486	9,487,373
5.01			0	0
5.02			0	0
5.03			0	0
5.04			0	0
5.05			0	0
5.06			0	0
5.07			0	0
5.08			0	0
5.00	Administrative and General	12,882,402	(1,119,725)	11,762,677
6.00	Maintenance and Repairs	2,495,731	0	2,495,731
7.00	Operation of Plant		0	0
8.00	Laundry and Linen Service	562,311	0	562,311
9.00	Housekeeping	482,636	0	482,636
10.00	Dietary	1,132,766	0	1,132,766
11.00	Cafeteria	58	0	58
12.00	Maintenance of Personnel		0	0
13.00	Nursing Administration	1,524,829	0	1,524,829
14.00	Central Services and Supply	235,968	0	235,968
15.00	Pharmacy	1,469,510	0	1,469,510
16.00	Medical Records & Library	652,463	0	652,463
17.00	Social Service		0	0
18.00	Other General Service (specify)		0	0
19.00	Nonphysician Anesthetists		0	0
20.00	Nursing School		0	0
21.00	Intern & Res. Service-Salary & Fringes (Approved)		0	0
22.00	Intern & Res. Other Program Costs (Approved)		0	0
23.00	Paramedical Ed. Program (specify)		0	0
23.01			0	0
23.02			0	0
	INPATIENT ROUTINE COST CENTERS			
30.00	Adults & Pediatrics (Gen Routine)	7,460,973	128,335	7,589,308
31.00	Intensive Care Unit	2,444,511	0	2,444,511
32.00	Coronary Care Unit		0	0
33.00	Burn Intensive Care Unit		0	0
34.00	Surgical Intensive Care Unit		0	0
35.00	Other Special Care (specify)		0	0
40.00	Subprovider - IPF		0	0
41.00	Subprovider - IRF		0	0
42.00	Subprovider (specify)		0	0
43.00	Nursery	439,510	(41,453)	398,057
44.00	Skilled Nursing Facility		0	0
45.00	Nursing Facility		0	0
46.00	Other Long Term Care		0	0
47.00			0	0

TRIAL BALANCE OF EXPENSES

Provider Name:
FRENCH HOSPITAL MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2011

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
50.00	Operating Room	\$ 4,336,699	\$ (26,204)	\$ 4,310,495
51.00	Recovery Room		0	0
52.00	Delivery Room and Labor Room	1,366,303	(86,882)	1,279,421
53.00	Anesthesiology		0	0
54.00	Radiology-Diagnostic	2,121,134	0	2,121,134
55.00	Radiology-Therapeutic		0	0
56.00	Radioisotope	199,336	0	199,336
57.00	Computed Tomography (CT) Scan		0	0
58.00	Magnetic Resonance Imaging (MRI)		0	0
59.00	Cardiac Catheterization		0	0
60.00	Laboratory	3,588,920	0	3,588,920
61.00	PBP Clinical Laboratory Services-Program Only		0	0
62.00	Whole Blood & Packed Red Blood Cells	716,118	0	716,118
63.00	Blood Storing, Processing, & Trans.		0	0
64.00	Intravenous Therapy		0	0
65.00	Respiratory Therapy	1,269,096	0	1,269,096
66.00	Physical Therapy	503,712	0	503,712
67.00	Occupational Therapy	83,273	0	83,273
68.00	Speech Pathology	84,277	0	84,277
69.00	Electrocardiology	2,333,229	0	2,333,229
69.01	Cardiac Rehabilitation	280,066	0	280,066
71.00	Medical Supplies Charged to Patients	5,214,788	0	5,214,788
71.01	Medical Supplies Implants	8,517,346	0	8,517,346
73.00	Drugs Charged to Patients	2,637,263	0	2,637,263
74.00	Renal Dialysis	177,663	0	177,663
75.00	ASC (Non-Distinct Part)	694,607	26,204	720,811
76.01	Peripheral Vacular Lab	418,647	0	418,647
77.00			0	0
78.00			0	0
79.00			0	0
80.00			0	0
81.00			0	0
82.00			0	0
83.00			0	0
84.00			0	0
85.00			0	0
86.00			0	0
87.00			0	0
87.01			0	0
88.00	Rural Health Clinic (RHC)		0	0
89.00	Federally Qualified Health Center (FQHC)		0	0
90.00	Clinic	181,305	0	181,305
91.00	Emergency	2,090,481	0	2,090,481
92.00	Observation Beds		0	0
93.00	Other Outpatient Services (Specify)		0	0
93.01			0	0
93.02			0	0
93.03			0	0
93.04			0	0
93.05			0	0
	SUBTOTAL	\$ 83,117,075	\$ (2,297,240)	\$ 80,819,835
	NONREIMBURSABLE COST CENTERS			
94.00	Home Program Dialysis		0	0
95.00	Ambulance Services		0	0
96.00	Durable Medical Equipment-Rented		0	0
97.00	Durable Medical Equipment-Sold		0	0

TRIAL BALANCE OF EXPENSES

Provider Name:
FRENCH HOSPITAL MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2011

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
98.00	Other Reimbursable (specify)		0	0
99.00	Outpatient Rehabilitation Provider (specify)		0	0
100.00	Intern-Resident Service (not appvd. tchnng. prgm.)		0	0
101.00	Home Health Agency		0	0
105.00	Kidney Acquisition		0	0
106.00	Heart Acquisition		0	0
107.00	Liver Acquisition		0	0
108.00	Lung Acquisition		0	0
109.00	Pancreas Acquisition		0	0
110.00	Intestinal Acquisition		0	0
111.00	Islet Acquisition		0	0
112.00	Other Organ Acquisition (specify)		0	0
113.00	Interest Expense		0	0
114.00	Utilization Review-SNF		0	0
115.00	Ambulatory Surgical Center (Distinct Part)		0	0
116.00	Hospice		0	0
117.00	Other Special Purpose (specify)		0	0
190.00	Gift, Flower, Coffee Shop, & Canteen	73,929	0	73,929
191.00	Research		0	0
192.00	Physicians' Private Offices		0	0
193.00	Nonpaid Workers		0	0
193.01	NRCC Public Relations	496,621	(12,804)	483,817
193.02			0	0
193.03			0	0
194.03	Community Education	548,895	(79,672)	469,223
	SUBTOTAL	\$ 1,119,445	\$ (92,476)	\$ 1,026,969
200	TOTAL	\$ 84,236,520	\$ (2,389,716)	\$ 81,846,804

(To Schedule 8)

Provider Name:

Fiscal Period Ended:

FRENCH HOSPITAL MEDICAL CENTER

JUNE 30, 2011

	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ				
105.00 Kidney Acquisition	0												
106.00 Heart Acquisition	0												
107.00 Liver Acquisition	0												
108.00 Lung Acquisition	0												
109.00 Pancreas Acquisition	0												
110.00 Intestinal Acquisition	0												
111.00 Islet Acquisition	0												
112.00 Other Organ Acquisition (specify)	0												
113.00 Interest Expense	0												
114.00 Utilization Review-SNF	0												
115.00 Ambulatory Surgical Center (Distinct Part)	0												
116.00 Hospice	0												
117.00 Other Special Purpose (specify)	0												
190.00 Gift, Flower, Coffee Shop, & Canteen	0												
191.00 Research	0												
192.00 Physicians' Private Offices	0												
193.00 Nonpaid Workers	0												
193.01 NRCC Public Relations	(12,804)				(12,804)								
193.02	0												
193.03	0												
194.03 Community Education	(79,672)				(79,204)	(468)							
200.00 TOTAL	<u>(\$2,389,716)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(28,927)</u>	<u>(2,360,789)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

(To Sch 10)

Provider Name							Fiscal Period			Provider NPI		Adjustments
FRENCH HOSPITAL MEDICAL CENTER							JULY 1, 2010 THROUGH JUNE 30, 2011			1881760452		13
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
<u>MEMORANDUM ADJUSTMENT</u>												
1	1	E-3	VII	XIX	37.00	1	Total Noncontract AB 5 Reduction	\$105,995	(\$252)	\$105,743		
							The services provided to Medi-Cal inpatients in Noncontract acute hospitals are subject to various reimbursement limitations identified in AB 5 and/or AB 1183. These limitations are addressed on Noncontract Schedule A and are incorporated on Noncontract Schedule 1, line 9. W&I Code, Sections 14105.19 and 14166.245					

Provider Name			Fiscal Period				Provider NPI		Adjustments	
FRENCH HOSPITAL MEDICAL CENTER			JULY 1, 2010 THROUGH JUNE 30, 2011				1881760452		13	
Report References										
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
		Work Sheet	Part	Title	Line	Col.				
RECLASSIFICATIONS OF REPORTED COSTS										
2	10A	A		50.00	7.00	Operating Room	\$4,336,699	(\$26,204)	\$4,310,495	
	10A	A		75.00	7.00	ASC	694,607	26,204	720,811	
To reclassify ASC salaries to agree with provider's work papers. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304										
3	10A	A		1.00	7.00	Capital Related Costs - Building & Fixture	\$2,515,721	(\$1,386,477)	\$1,129,244 *	
	10A	A		5.00	7.00	Administrative and General	12,882,402	1,386,477	14,268,879 *	
To reverse provider's reclassification for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304										
4	10A	A		43.00	7.00	Nursery	\$439,510	(\$41,453)	\$398,057	
	10A	A		52.00	7.00	Delivery Room and Labor Room	1,366,303	(86,882)	1,279,421	
	10A	A		30.00	7.00	Adults and Pediatrics	7,460,973	128,335	7,589,308	
To reclassify labor and delivery expenses based on provider's revenue and usage reports. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304										
5	10A	A		193.01	7.00	NRCC Public Relations	\$496,621	(\$12,804)	\$483,817	
	10A	A		194.03	7.00	Community Education	548,895	(79,204)	469,691 *	
	10A	A		1.00	7.00	Capital Related Costs - Building and Fixtures	* 1,129,244	92,008	1,221,252	
To reclassify building rental expense for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304										
6	10A	A		194.03	7.00	Community Education	* \$469,691	(\$468)	\$469,223	
	10A	A		2.00	7.00	Capital Related Costs - Movable Equipment	2,632,536	468	2,633,004	
To reclassify equipment rental expense for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304										

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments	
FRENCH HOSPITAL MEDICAL CENTER							JULY 1, 2010 THROUGH JUNE 30, 2011		1881760452		13	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
ADJUSTMENTS TO REPORTED COSTS												
7	10A	A			5.00	7	Administrative and General To eliminate physician loan forgiveness costs not related to patient care. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$14,268,879	(\$28,927)	\$14,239,952	*
8	10A	A			4.00	7	Employee Benefits		\$9,370,887	\$116,486	\$9,487,373	
	10A	A			5.00	7	Administrative and General To adjust reported home office costs to agree with the Catholic Healthcare West Home Office and St. Joseph's Medical Center Regional Home Office Audit Reports for fiscal period ended June 30, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304	*	14,239,952	(2,477,275)	11,762,677	

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments
FRENCH HOSPITAL MEDICAL CENTER							JULY 1, 2010 THROUGH JUNE 30, 2011			1881760452		13
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
<u>ADJUSTMENT TO REPORTED TOTAL CHARGES</u>												
9	5	C			92.00	8	Observation Beds	\$1,823,981	(\$1,823,981)	\$0		
	4	D-1			28.00	1	General Inpatient Routine Service Charges To reclassify observation bed revenue for proper matching of revenues and expenses. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	56,043,290	1,823,981	57,867,271		

Provider Name							Fiscal Period		Provider NPI		Adjustments
FRENCH HOSPITAL MEDICAL CENTER							JULY 1, 2010 THROUGH JUNE 30, 2011		1881760452		13
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Audit Report	Cost Report									
		Work Sheet	Part	Title	Line	Col.					
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT											
10	4	D-1	I	XIX	9.00	1	Medi-Cal Inpatient Days - Adults and Pediatrics	395	38	433	
	4A	D-1	II	XIX	42.00	4	Medi-Cal Inpatient Days - Nursery	243	10	253	
	4A	D-1	II	XIX	43.00	4	Medi-Cal Inpatient Days - Intensive Care Unit	16	4	20	
11	6	D-3		XIX	50.00	2	Medi-Cal Ancillary Charges - Operating Room	\$770,433	\$77,976	\$848,409	
	6	D-3		XIX	52.00	2	Medi-Cal Ancillary Charges - Delivery Room and Labor Room	678,402	15,787	694,189	
	6	D-3		XIX	54.00	2	Medi-Cal Ancillary Charges - Radiology - Diagnostic	134,161	12,314	146,475	
	6	D-3		XIX	60.00	2	Medi-Cal Ancillary Charges - Laboratory	399,783	35,091	434,874	
	6	D-3		XIX	65.00	2	Medi-Cal Ancillary Charges - Respiratory Therapy	5,561	1,475	7,036	
	6	D-3		XIX	66.00	2	Medi-Cal Ancillary Charges - Physical Therapy	4,352	(1,852)	2,500	
	6	D-3		XIX	68.00	2	Medi-Cal Ancillary Charges - Speech Pathology	0	3,120	3,120	
	6	D-3		XIX	69.00	2	Medi-Cal Ancillary Charges - Electrocardiology	246,806	1,346	248,152	
	6	D-3		XIX	71.00	2	Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients	246,103	(21,991)	224,112	
	6	D-3		XIX	71.01	2	Medi-Cal Ancillary Charges - Medical Supplies Implants	0	30,270	30,270	
	6	D-3		XIX	73.00	2	Medi-Cal Ancillary Charges - Drugs Charged to Patients	621,939	23,812	645,751	
	6	D-3		XIX	91.00	2	Medi-Cal Ancillary Charges - Emergency	17,447	4,999	22,446	
	6	D-3		XIX	101.00	2	Medi-Cal Ancillary Charges - Total	3,165,263	182,347	3,347,610	
12	2	E-3	VII	XIX	8.00	1	Medi-Cal Routine Charges - Total	\$0	\$1,311,966	\$1,311,966	
	2	E-3	VII	XIX	9.00	1	Medi-Cal Ancillary Charges - Total	3,165,263	182,347	3,347,610	
13	3	E-3	VII	XIX	33.00	1	Coinsurance	\$12,972	\$44,206	\$57,178	
	1	E-3	VII	XIX	41.00	1	Interim Payments	740,757	47,292	788,049	
<p>To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary Payment Data: Report Date: March 26, 2013 Payment Period: July 1, 2010 through January 31, 2013 Service Period: July 1, 2010 through June 30, 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, 51541, and 51542</p>											