

**REPORT
ON THE
COST REPORT REVIEW**

**FRESNO HEART AND SURGICAL HOSPITAL
FRESNO, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1699872978**

**FISCAL PERIOD ENDED
AUGUST 31, 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

November 5, 2013

James Cole
Director of Government Reimbursement
Community Medical Centers
1925 East Dakota Avenue, Suite 214
Fresno, CA 93726

FRESNO HEART AND SURGICAL HOSPITAL
NATIONAL PROVIDER IDENTIFIER (NPI) 1699872978
FISCAL PERIOD ENDED AUGUST 31, 2011

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

In our opinion, the audited settlement for the fiscal period due the State in the amount of \$20,759 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.

James Cole
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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:
FRESNO HEART AND SURGICAL HOSPITAL

Fiscal Period Ended:
AUGUST 31, 2011

		SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1) Provider NPI: 1699872978	Reported	\$ (1,181)	
	Net Change	\$ (19,579)	
	Audited Amount Due Provider (State)	\$ (20,759)	
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)		\$ (20,759)	
9. Total Medi-Cal Cost			\$ 0

SUMMARY OF FINDINGS

Provider Name:
FRESNO HEART AND SURGICAL HOSPITAL

Fiscal Period Ended:
AUGUST 31, 2011

		SETTLEMENT	COST
10. Subacute (SUBACUTE SCH 1-1) Provider NPI:	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
11. Rural Health Clinic (RHC SCH 1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
12. Rural Health Clinic (RHC 95-210 SCH 1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
13. Rural Health Clinic (RHC 95-210 SCH 1-1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
14. County Medical Services Program (CMSP SCH 1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
15. Transitional Care (TC SCH 1) Provider NPI:	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
16. Total Other Settlement Due Provider - (Lines 10 through 15)		\$ 0	
17. Total Combined Audited Settlement Due Provider (State/CMSP/RHC) - (Line 8 + Line 16)		\$ (20,759)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
FRESNO HEART AND SURGICAL HOSPITAL

Fiscal Period Ended:
AUGUST 31, 2011

Provider NPI:
1699872978

		REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)		\$ <u>26,427</u>	\$ <u>34,597</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>26,427</u>	\$ <u>34,597</u>
6. Interim Payments (Adj 9)		\$ <u>(27,608)</u>	\$ <u>(40,376)</u>
7. Balance Due Provider (State)		\$ <u>(1,181)</u>	\$ <u>(5,779)</u>
8. Medi-Cal Overpayments (Adj 10-11)		\$ <u>0</u>	\$ <u>(13,329)</u>
9. Total Noncontract AB 5 and AB 1183 Reductions (Adj 1)		\$ <u>0</u>	\$ <u>(1,651)</u>
10.	\$	\$ <u>0</u>	\$ <u>0</u>
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)		\$ <u>(1,181)</u>	\$ <u>(20,759)</u>
		(To Summary of Findings)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT
AB 5 and AB 1183 - SUMMARY OF REDUCTIONSProvider Name:
FRESNO HEART AND SURGICAL HOSPITALFiscal Period Ended:
August 31, 2011Provider No.
1699872978

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>1,651</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>1,651</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:
FRESNO HEART AND SURGICAL HOSPITAL

Fiscal Period Ended:
August 31, 2011

Provider No.
1699872978

Audited Medi-Cal Cost Per Day

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$ <u>44,033</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>44,033</u></u>
5. Total Audited Medi-Cal Days (Schedules 4, 4A and 4B, excludes Administrative Days)	<u><u>8</u></u>
6. Audited Medi-Cal Cost Per Day (Line 4 / Line 5)	\$ <u><u>5,504.13</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>3</u>
8. Audited Medi-Cal Cost For 04/06/09 Through 04/12/11(Line 6 * Line 7)	\$ <u>16,512</u>
9. AB 5 - 10% Cost Reduction for 04/06/09 Through 04/12/11 (Line 8 * 10%)	\$ <u><u>1,651</u></u> (To Schedule A, Line 3)

COMPUTATION OF LESSER OF
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:
FRESNO HEART AND SURGICAL HOSPITALFiscal Period Ended:
AUGUST 31, 2011Provider NPI:
1699872978

REPORTED

AUDITED

REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3) \$ 35,863 \$ 44,033

CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj 8) \$ 10,531 \$ 18,8953. Inpatient Ancillary Service Charges (Adj 8) \$ 116,325 \$ 154,2564. Total Charges - Medi-Cal Inpatient Services \$ 126,856 \$ 173,1515. Excess of Customary Charges Over Reasonable Cost
(Line 4 minus Line 1) * \$ 90,993 \$ 129,1186. 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 INPATIENT ROUTINE SERVICE COSTProvider Name:
FRESNO HEART AND SURGICAL HOSPITALFiscal Period Ended:
AUGUST 31, 2011Provider NPI:
1699872978

GENERAL SERVICE UNIT NET OF SWING-BED COSTS

REPORTED	AUDITED
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INPATIENT DAYS

1. Total Inpatient Days (include private & swing-bed) (Adj)	9,475	9,475
2. Inpatient Days (include private, exclude swing-bed)	9,475	9,475
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj)	9,475	9,475
5. Medicare NF Swing-Bed Days through Dec 31 (Adj)	0	0
6. Medicare NF Swing-Bed Days after Dec 31 (Adj)	0	0
7. Medi-Cal NF Swing-Bed Days through July 31 (Adj)	0	0
8. Medi-Cal NF Swing-Bed Days after July 31 (Adj)	0	0
9. Medi-Cal Days (excluding swing-bed) (Adj 6)	7	8

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)	\$ 12,131,110	\$ 12,150,287
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)	\$ 12,131,110	\$ 12,150,287

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 23,670,289	\$ 23,670,289
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 ÷ L 28)	\$ 0.512504	\$ 0.513314
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)	\$ 0.00	\$ 0.00
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)	\$ 12,131,110	\$ 12,150,287

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 ÷ L 2)	\$ 1,280.33	\$ 1,282.35
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 8,962	\$ 10,259
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 0	\$ 0
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 8,962	\$ 10,259

(To Schedule 3)

SCHEDULE OF MEDI-CAL ANCILLARY COSTS

Provider Name:
FRESNO HEART AND SURGICAL HOSPITAL

Fiscal Period Ended:
AUGUST 31, 2011

Provider NPI:
1699872978

ANCILLARY COST CENTERS		TOTAL ANCILLARY COST *	TOTAL ANCILLARY CHARGES (Adj 5)	RATIO COST TO CHARGES	MEDI-CAL CHARGES (From Schedule 6)	MEDI-CAL COST
50.00	Operating Room	\$ 12,072,886	\$ 46,105,920	0.261851	\$ 8,751	\$ 2,291
51.00	Recovery Room	0	0	0.000000	0	0
52.00	Labor Room and Delivery Room	0	0	0.000000	0	0
53.00	Anesthesiology	0	0	0.000000	0	0
54.00	Radiology-Diagnostic	2,341,848	11,564,860	0.202497	4,501	911
55.00	Radiology-Therapeutic	0	0	0.000000	0	0
56.00	Radioisotope	277,446	2,023,306	0.137125	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	2,175,661	15,280,530	0.142381	7,176	1,022
61.00	PBP Clinical Laboratory Services-Program Only	0	0	0.000000	0	0
62.00	Whole Blood & Packed Red Blood Cells	0	0	0.000000	0	0
63.00	Blood Storing, Processing, & Trans.	732,849	1,945,802	0.376631	0	0
64.00	Intravenous Therapy	0	0	0.000000	0	0
65.00	Respiratory Therapy	1,445,066	5,708,789	0.253130	90	23
66.00	Physical Therapy	142,067	621,582	0.228557	0	0
67.00	Occupational Therapy	0	0	0.000000	0	0
68.00	Speech Pathology	0	0	0.000000	0	0
69.00	Electrocardiology	3,707,577	38,116,254	0.097270	56,051	5,452
70.00	Electroencephalography	0	0	0.000000	0	0
71.00	Medical Supplies Charged to Patients	10,667,776	30,629,820	0.348281	58,176	20,262
72.00	Implantable Devices Charged to Patients	8,299,715	17,545,697	0.473034	0	0
73.00	Drugs Charged to Patients	5,048,125	28,529,876	0.176942	18,846	3,335
74.00	Renal Dialysis	40,559	317,988	0.127549	0	0
75.00	ASC (Non-Distinct Part)	0	0	0.000000	0	0
76.00	Other Ancillary (specify)	0	0	0.000000	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	0	0	0.000000	0	0
91.00	Emergency	0	0	0.000000	0	0
92.00	Observation Beds	0	0	0.000000	0	0
93.00	Cardiac Evaluation Center	2,291,205	3,187,589	0.718789	665	478
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	\$ 49,242,781	\$ 201,578,013		\$ 154,256	\$ 33,774

(To Schedule 3)

* From Schedule 8, Column 26

ADJUSTMENTS TO MEDI-CAL CHARGES

Provider Name:
FRESNO HEART AND SURGICAL HOSPITALFiscal Period Ended:
AUGUST 31, 2011Provider NPI:
1699872978

ANCILLARY CHARGES		REPORTED	ADJUSTMENTS (Adj 7)	AUDITED
50.00	Operating Room	\$ 6,188	\$ 2,563	\$ 8,751
51.00	Recovery Room			0
52.00	Labor Room and Delivery Room			0
53.00	Anesthesiology			0
54.00	Radiology-Diagnostic	5,453	(952)	4,501
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	6,363	813	7,176
61.00	PBP Clinical Laboratory Services-Program Only			0
62.00	Whole Blood & Packed Red Blood Cells			0
63.00	Blood Storing, Processing, & Trans.	66	(66)	0
64.00	Intravenous Therapy			0
65.00	Respiratory Therapy	25	65	90
66.00	Physical Therapy			0
67.00	Occupational Therapy			0
68.00	Speech Pathology			0
69.00	Electrocardiology	35,116	20,935	56,051
70.00	Electroencephalography			0
71.00	Medical Supplies Charged to Patients	49,606	8,570	58,176
72.00	Implantable Devices Charged to Patients			0
73.00	Drugs Charged to Patients	13,186	5,660	18,846
74.00	Renal Dialysis			0
75.00	ASC (Non-Distinct Part)			0
76.00	Other Ancillary (specify)			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			0
92.00	Observation Beds			0
93.00	Cardiac Evaluation Center	322	343	665
93.01				0
93.02				0
93.03				0
93.04				0
93.05				0
TOTAL MEDI-CAL ANCILLARY CHARGES		\$ 116,325	\$ 37,931	\$ 154,256

(To Schedule 5)

Provider Name:
FRESNO HEART AND SURGICAL HOSPITAL

Fiscal Period Ended:
AUGUST 31, 2011

TRIAL BALANCE EXPENSES	ALLOC COST 3.09	EMPLOYEE BENEFITS 4.00	ALLOC COST 5.01	ALLOC COST 5.02	ALLOC COST 5.03	ALLOC COST 5.04	ALLOC COST 5.05	ALLOC COST 5.06	ALLOC COST 5.07	ALLOC COST 5.08	ACCUMULATE COST	ADMINIS- TRATIVE & GENERAL 5.00
105.00 Kidney Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
106.00 Heart Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
107.00 Liver Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
108.00 Lung Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
109.00 Pancreas Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
110.00 Intestinal Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
111.00 Islet Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
112.00 Other Organ Acquisition (specify)	0	0	0	0	0	0	0	0	0	0	0	0
113.00 Interest Expense	0	0	0	0	0	0	0	0	0	0	0	0
114.00 Utilization Review-SNF	0	0	0	0	0	0	0	0	0	0	0	0
115.00 Ambulatory Surgical Center (Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
116.00 Hospice	0	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	0	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	17,160	3,847
193.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
194.00 Other Nonreimbursable Cost Centers	0	0	0	0	0	0	0	0	0	0	11,074	2,483
194.01 Marketing / Public Relations	0	1,179	0	0	0	0	0	0	0	0	281,804	63,180
194.02 Non-Patient Meals Served	0	0	0	0	0	0	0	0	0	0	0	0
194.03 Unoccupied / Unavailable Space	0	0	0	0	0	0	0	0	0	0	175,479	39,342
TOTAL	0	<u>382,742</u>	0	0	0	0	0	0	0	0	<u>67,390,604</u>	<u>12,341,844</u>

Provider Name:
FRESNO HEART AND SURGICAL HOSPITAL

Fiscal Period Ended:
AUGUST 31, 2011

TRIAL BALANCE EXPENSES	MAINT & REPAIR 6.00	OPERATION OF PLANT 7.00	LAUNDRY & LINEN 8.00	HOUSEKEEP 9.00	DIETARY 10.00	CAFETERIA 11.00	MAINT OF PERSONNEL 12.00	NURSING ADMIN 13.00	CENTRAL SERVICE & SUPPLY 14.00	PHARMACY 15.00	MEDICAL RECORDS & LIBRARY 16.00	SOCIAL SERVICE 17.00
105.00 Kidney Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
106.00 Heart Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
107.00 Liver Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
108.00 Lung Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
109.00 Pancreas Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
110.00 Intestinal Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
111.00 Islet Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
112.00 Other Organ Acquisition (specify)	0	0	0	0	0	0	0	0	0	0	0	0
113.00 Interest Expense	0	0	0	0	0	0	0	0	0	0	0	0
114.00 Utilization Review-SNF	0	0	0	0	0	0	0	0	0	0	0	0
115.00 Ambulatory Surgical Center (Distinct Part)	0	0	0	0	0	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	0	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	16,971	0	5,631	0	0	0	0	0	0	0	0
193.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
194.00 Other Nonreimbursable Cost Centers	0	0	0	0	0	0	0	0	0	0	0	0
194.01 Marketing / Public Relations	0	8,568	0	2,843	0	1,694	0	0	1	0	0	0
194.02 Non-Patient Meals Served	0	0	0	0	998,562	0	0	0	0	0	0	0
194.03 Unoccupied / Unavailable Space	0	173,555	0	57,584	0	0	0	0	0	0	0	0
	0											
TOTAL	0	<u>3,342,487</u>	<u>218,785</u>	<u>1,086,620</u>	<u>1,500,941</u>	<u>588,143</u>	0	<u>2,283,074</u>	<u>462,175</u>	<u>2,316,695</u>	<u>812,029</u>	0

Provider Name:
 FRESNO HEART AND SURGICAL HOSPITAL

Fiscal Period Ended:
 AUGUST 31, 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	0	0	0
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	43,609	0	43,609
193.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0
194.00 Other Nonreimbursable Cost Centers	0	0	0	0	0	0	0	0	13,557	0	13,557
194.01 Marketing / Public Relations	0	0	0	0	0	0	0	0	358,089	0	358,089
194.02 Non-Patient Meals Served	0	0	0	0	0	0	0	0	998,562	0	998,562
194.03 Unoccupied / Unavailable Space	0	0	0	0	0	0	0	0	445,960	0	445,960
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>67,390,604</u>	<u>0</u>	<u>67,390,604</u>

STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:
FRESNO HEART AND SURGICAL HOSPITAL

Fiscal Period Ended:
AUGUST 31, 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 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											0
191.00	Research											0
192.00	Physicians' Private Offices										17,160	0
193.00	Nonpaid Workers										0	0
194.00	Other Nonreimbursable Cost Centers										11,074	0
194.01	Marketing / Public Relations	72,767									281,804	0
194.02	Non-Patient Meals Served										0	0
194.03	Inoccupied / Unavailable Space										175,479	0
	TOTAL	23,613,433	0	0	0	0	0	0	0		55,048,760	0
	COST TO BE ALLOCATED	382,742	0	0	0	0	0	0	0		12,341,844	0
	UNIT COST MULTIPLIER - SCH 8	0.016209	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000		0.224198	0.000000

Provider Name:
FRESNO HEART AND SURGICAL HOSPITAL

Fiscal Period Ended:
AUGUST 31, 2011

	OPER PLANT (SQ FT) (Adj)	LAUNDRY & LINEN (LB LNDRY) (Adj)	HOUSE-KEEPING (SQ FT) (Adj)	DIETARY (MEALS SERVED) (Adj)	CAFETERIA (FTE'S) (Adj)	MANT OF PERSONNEL (Adj)	NURSING ADMIN (NURSE HR) (Adj)	CENT SERV & SUPPLY (CSTD REQUIS) (Adj)	PHARMACY (COST REQUIS) (Adj)	MED REC (GROSS REVENUES) (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	2,056										
10.00	Dietary	3,928		3,928								
11.00	Cafeteria	2,121		2,121								
12.00	Maintenance of Personnel											
13.00	Nursing Administration	779		779		1,485						
14.00	Central Services and Supply	867		867		487						
15.00	Pharmacy	1,606		1,606		1,060		7,265				
16.00	Medical Records & Library	412		412		815		8,868				
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)	35,247	139,270	35,247	22,838	7,443	75,954	18,714		23,107,800		
31.00	Intensive Care Unit											
32.00	Coronary Care Unit	8,575	20,889	8,575	1,845	2,252	28,731	6,422		6,214,519		
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:
FRESNO HEART AND SURGICAL HOSPITAL

Fiscal Period Ended:
AUGUST 31, 2011

	OPER PLANT (SQ FT) (Adj)	LAUNDRY & LINEN (LB LNDRY) (Adj)	HOUSE- KEEPING (SQ FT) (Adj)	DIETARY (MEALS SERVED) (Adj)	CAFETERIA (FTE'S) (Adj)	MANT OF PERSONNEL (Adj)	NURSING ADMIN (NURSE HR) (Adj)	CENT SERV & SUPPLY (CSTD REQUIS) (Adj)	PHARMACY (COST REQUIS) (Adj)	MED REC (GROSS REVENUES) (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												
191.00 Research												
192.00 Physicians' Private Offices	517		517									
193.00 Nonpaid Workers												
194.00 Other Nonreimbursable Cost Centers												
194.01 Marketing / Public Relations	261		261		83			27				
194.02 Non-Patient Meals Served				56,575								
194.03 Inoccupied / Unavailable Space	5,287		5,287									
TOTAL	101,822	275,687	99,766	85,038	28,821	0	185,221	15,101,773	2,499,657	230,758,839	0	0
COST TO BE ALLOCATED	3,342,487	218,785	1,086,620	1,500,941	588,143	0	2,283,074	462,175	2,316,695	812,029	0	0
UNIT COST MULTIPLIER - SCH 8	32.826766	0.793600	10.891691	17.650236	20.406736	0.000000	12.326216	0.030604	0.926805	0.003519	0.000000	0.000000

Provider Name:

FRESNO HEART AND SURGICAL HOSPITAL

Fiscal Period Ended:

AUGUST 31, 2011

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

Fiscal Period Ended:
AUGUST 31, 2011

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

ANCILLARY COST CENTERS

- 50.00 Operating Room
- 51.00 Recovery Room
- 52.00 Labor Room and Delivery Room
- 53.00 Anesthesiology
- 54.00 Radiology-Diagnostic
- 55.00 Radiology-Therapeutic
- 56.00 Radioisotope
- 57.00 Computed Tomography (CT) Scan
- 58.00 Magnetic Resonance Imaging (MRI)
- 59.00 Cardiac Catheterization
- 60.00 Laboratory
- 61.00 PBP Clinical Laboratory Services-Program Only
- 62.00 Whole Blood & Packed Red Blood Cells
- 63.00 Blood Storing, Processing, & Trans.
- 64.00 Intravenous Therapy
- 65.00 Respiratory Therapy
- 66.00 Physical Therapy
- 67.00 Occupational Therapy
- 68.00 Speech Pathology
- 69.00 Electrocardiology
- 70.00 Electroencephalography
- 71.00 Medical Supplies Charged to Patients
- 72.00 Implantable Devices Charged to Patients
- 73.00 Drugs Charged to Patients
- 74.00 Renal Dialysis
- 75.00 ASC (Non-Distinct Part)
- 76.00 Other Ancillary (specify)
- 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 Cardiac Evaluation Center
- 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:
FRESNO HEART AND SURGICAL HOSPITAL

Fiscal Period Ended:
AUGUST 31, 2011

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	GENERAL SERVICE COST CENTERS			
1.00	Capital Related Costs-Buildings and Fixtures	\$ 2,559,492	\$ 0	\$ 2,559,492
2.00	Capital Related Costs-Movable Equipment	1,937,337	0	1,937,337
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	375,440	0	375,440
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	11,778,215	98,238	11,876,453
6.00	Maintenance and Repairs		0	0
7.00	Operation of Plant	2,041,037	0	2,041,037
8.00	Laundry and Linen Service	178,717	0	178,717
9.00	Housekeeping	756,726	0	756,726
10.00	Dietary	948,289	0	948,289
11.00	Cafeteria	331,003	0	331,003
12.00	Maintenance of Personnel		0	0
13.00	Nursing Administration	1,763,259	0	1,763,259
14.00	Central Services and Supply	306,936	0	306,936
15.00	Pharmacy	1,746,980	0	1,746,980
16.00	Medical Records & Library	614,185	0	614,185
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)	6,044,105	0	6,044,105
31.00	Intensive Care Unit		0	0
32.00	Coronary Care Unit	2,373,272	0	2,373,272
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		0	0
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:
FRESNO HEART AND SURGICAL HOSPITAL

Fiscal Period Ended:
AUGUST 31, 2011

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
50.00	Operating Room	\$ 7,715,118	\$ (76,750)	\$ 7,638,368
51.00	Recovery Room		0	0
52.00	Labor Room and Delivery Room		0	0
53.00	Anesthesiology		0	0
54.00	Radiology-Diagnostic	1,569,990	0	1,569,990
55.00	Radiology-Therapeutic		0	0
56.00	Radioisotope	155,896	0	155,896
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	1,587,406	0	1,587,406
61.00	PBP Clinical Laboratory Services-Program Only		0	0
62.00	Whole Blood & Packed Red Blood Cells		0	0
63.00	Blood Storing, Processing, & Trans.	593,043	0	593,043
64.00	Intravenous Therapy		0	0
65.00	Respiratory Therapy	1,088,108	0	1,088,108
66.00	Physical Therapy	114,262	0	114,262
67.00	Occupational Therapy		0	0
68.00	Speech Pathology		0	0
69.00	Electrocardiology	2,147,388	0	2,147,388
70.00	Electroencephalography		0	0
71.00	Medical Supplies Charged to Patients	8,415,893	0	8,415,893
72.00	Implantable Devices Charged to Patients	6,565,155	0	6,565,155
73.00	Drugs Charged to Patients	2,149,190	0	2,149,190
74.00	Renal Dialysis	32,217	0	32,217
75.00	ASC (Non-Distinct Part)		0	0
76.00	Other Ancillary (specify)		0	0
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		0	0
91.00	Emergency		0	0
92.00	Observation Beds		0	0
93.00	Cardiac Evaluation Center	1,197,421	0	1,197,421
93.01			0	0
93.02			0	0
93.03			0	0
93.04			0	0
93.05			0	0
	SUBTOTAL	\$ 67,086,080	\$ 21,488	\$ 67,107,568
	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:
FRESNO HEART AND SURGICAL HOSPITAL

Fiscal Period Ended:
AUGUST 31, 2011

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
98.00	Other Reimbursable (specify)		0	0
99.00	Outpatient Rehabilitation Provider (specify)		0	0
100.00	Intern-Resident Service (not appvd. tchng. 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		0	0
191.00	Research		0	0
192.00	Physicians' Private Offices		0	0
193.00	Nonpaid Workers		0	0
194.00	Other Nonreimbursable Cost Centers	11,074	0	11,074
194.01	Marketing / Public Relations	231,359	40,603	271,962
194.02	Non-Patient Meals Served		0	0
194.03	Unoccupied / Unavailable Space		0	0
	SUBTOTAL	\$ 242,433	\$ 40,603	\$ 283,036
200	TOTAL	\$ 67,328,513	\$ 62,091	\$ 67,390,604

(To Schedule 8)

Provider Name			Fiscal Period				Provider NPI		Adjustments	
FRESNO HEART AND SURGICAL HOSPITAL			SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011				1699872978		11	
Report References										
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
		Work Sheet	Part	Title	Line	Col.				
<u>MEMORANDUM ADJUSTMENT</u>										
1	1.00	N/A					Total Noncontract AB 5 Aand AB 1183 Recalculation 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	\$0	\$1,651	\$1,651

Provider Name							Fiscal Period			Provider NPI		Adjustments
FRESNO HEART AND SURGICAL HOSPITAL							SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011			1699872978		11
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												
2	10A	A			50.00	7	Operating Room To eliminate the professional component of provider based physician remuneration for proper cost determination. 42 CFR 413.5, 413.20 and 413.24 CMS Pub. 15-1, Sections 2182, 2300 and 2304	\$7,715,118	(\$76,750)	\$7,638,368		
3	10A	A			5.00	7	Administrative and General To reverse provider's A-8 adjustment to marketing in conjunction with adjustment 4. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$11,778,215	\$98,238	\$11,876,453		
4	10A	A			194.01	7	Marketing / Public Relations To include marketing expenses in a nonreimbursable cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$231,359	\$40,603	\$271,962		

Provider Name			Fiscal Period				Provider NPI		Adjustments	
FRESNO HEART AND SURGICAL HOSPITAL			SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011				1699872978		11	
Report References										
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
		Work Sheet	Part	Title	Line	Col.				
<u>ADJUSTMENTS TO REPORTED TOTAL CHARGES</u>										
5	5	C	I	XIX	69.00	8	Electrocardiology	\$37,974,764	\$141,490	\$38,116,254
	5	C	I	XIX	92.00	8	Observation Beds	562,489	(562,489)	0
To adjust patient revenues for proper matching of expenses and revenues for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304										

Provider Name			Fiscal Period				Provider NPI		Adjustments	
FRESNO HEART AND SURGICAL HOSPITAL			SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011				1699872978		11	
Report References										
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
		Work Sheet	Part	Title	Line	Col.				
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT										
6	D-1	4		XIX	9.00	1	Medi-Cal Inpatient Days - Adults and Pediatrics	7	1	8
7	D-3	6		XIX	50.00	2	Medi-Cal Ancillary Charges - Operating Room	\$6,188	\$2,563	\$8,751
	D-3	6		XIX	54.00	2	Medi-Cal Ancillary Charges - Radiology - Diagnostic	5,453	(952)	4,501
	D-3	6		XIX	60.00	2	Medi-Cal Ancillary Charges - Laboratory	6,363	813	7,176
	D-3	6		XIX	63.00	2	Medi-Cal Ancillary Charges - Blood Storing, Processing & Transport	66	(66)	0
	D-3	6		XIX	65.00	2	Medi-Cal Ancillary Charges - Respiratory Therapy	25	65	90
	D-3	6		XIX	69.00	2	Medi-Cal Ancillary Charges - Electrocardiology	35,116	20,935	56,051
	D-3	6		XIX	71.00	2	Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients	49,606	8,570	58,176
	D-3	6		XIX	73.00	2	Medi-Cal Ancillary Charges - Drugs Charged to Patients	13,186	5,660	18,846
	D-3	6		XIX	93.00	2	Medi-Cal Ancillary Charges - Cardiac Evaluation Center	322	343	665
	D-3	6		XIX	200.00	2	Medi-Cal Ancillary Charges - Total	116,325	37,931	154,256
8	2	E-3	VII	XIX	8.00	1	Medi-Cal Routine Charges - Total	\$10,531	\$8,364	\$18,895
	2	E-3	VII	XIX	9.00	1	Medi-Cal Ancillary Charges - Total	116,325	37,931	154,256
9	1	E-3	VII	XIX	41.00	1	Medi-Cal Interim Payments	\$27,608	\$12,768	\$40,376
<p>To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary Payment Data: Report Date: April 5, 2013 Payment Period: September 1, 2010 through February 28, 2013 Service Period: September 1, 2010 through August 31, 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>										

Provider Name							Fiscal Period			Provider NPI		Adjustments
FRESNO HEART AND SURGICAL HOSPITAL							SEPTEMBER 1, 2010 THROUGH AUGUST 31, 2011			1699872978		11
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Adj. No.		Audit Report		Cost Report								
				Work Sheet	Part	Title						
<u>ADJUSTMENTS TO OTHER MATTERS</u>												
N/A							Medi-Cal Overpayments			\$0		
10	1						To recover Medi-Cal payments paid by other insurance coverage. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1			\$12,768		
11							To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1			561	\$13,329	\$13,329