

**REPORT  
ON THE  
COST REPORT REVIEW**

**FRENCH HOSPITAL MEDICAL CENTER  
SAN LUIS OBISPO, CALIFORNIA  
PROVIDER NUMBER: HSC30232I  
NPI NUMBER: 1881760452  
FISCAL PERIOD ENDED  
JUNE 30, 2008**

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

**Section Chief: Michael Harrold  
Auditor: Wen Li**



DAVID MAXWELL-JOLLY  
*Director*

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



ARNOLD SCHWARZENEGGER  
*Governor*

August 10, 2010

Sue Andersen, CFO  
Catholic Healthcare West  
251 South Lake Avenue  
7<sup>th</sup> Floor  
Pasadena, CA 91101

PROVIDER: FRENCH HOSPITAL MEDICAL CENTER  
PROVIDER NO. HSC30232I  
NPI NO. 1881760452  
FISCAL PERIOD ENDED JUNE 30, 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 was limited to a review of the cost report and accompanying financial statements, Medi-Cal Paid Claims Summary Report, 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 data presented in the Summary of Findings represents a proper determination of the allowable costs for the above fiscal period in accordance with Medi-Cal reimbursement principles.

This audit report includes the:

1. Summary of Findings
2. Computation of Medi-Cal Cost (CONTRACT Schedules)
3. Audit adjustments that include a summary of total due the State in the amount of \$2,273, which resulted from Medi-Cal overbillings.

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.

Sue Andersen  
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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  
Office of Administrative Appeals and Hearings  
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 95899-7413

**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 95814-5005  
(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, 2008**

		SETTLEMENT	COST
<b>1. Medi-Cal Noncontract Settlement (SCHEDULE 1)</b>	<b>Provider No.</b>		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>2. Subprovider I (SCHEDULE 1-1)</b>	<b>Provider No.</b>		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>3. Subprovider II (SCHEDULE 1-2)</b>	<b>Provider No.</b>		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>4. Medi-Cal Contract Cost (CONTRACT SCH 1)</b>	<b>Provider No. HSC30232I</b>		
	Reported		\$ 3,270,643
	Net Change		\$ (674,412)
	Audited Cost		\$ 2,596,231
	Audited Amount Due Provider (State)	\$ (2,273)	
<b>5. Distinct Part Nursing Facility (DPNF SCH 1)</b>	<b>Provider No.</b>		
	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
<b>6. Distinct Part Nursing Facility (DPNF SCH 1-1)</b>	<b>Provider No.</b>		
	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
<b>7. Adult Subacute (ADULT SUBACUTE SCH 1)</b>	<b>Provider No.</b>		
	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
<b>8. Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7)</b>		\$ (2,273)	
<b>9. Total Medi-Cal Cost</b>			\$ 2,596,231

**SUMMARY OF FINDINGS**

**Provider Name:**  
**FRENCH HOSPITAL MEDICAL CENTER**

**Fiscal Period Ended:**  
**JUNE 30, 2008**

		SETTLEMENT	COST
<b>10. Subacute (SUBACUTE SCH 1-1) Provider No.</b>	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
<b>11. Rural Health Clinic (RHC SCH 1) Provider No.</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>12. Rural Health Clinic (RHC 95-210 SCH 1) Provider No.</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>13. Rural Health Clinic (RHC 95-210 SCH 1-1) Provider No.</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>14. County Medical Services Program (CMSP SCH 1) Provider No.</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>15. Transitional Care (TC SCH 1) Provider No.</b>	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
<b>16. Total Other Settlement Due Provider - (Lines 10 through 15)</b>		\$ 0	
<b>17. Total Combined Audited Settlement Due Provider (State/CMSP/RHC) - (Line 8 + Line 16)</b>		\$ (2,273)	

## COMPUTATION OF MEDI-CAL CONTRACT COST

Provider Name:  
FRENCH HOSPITAL MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2008

Provider No:  
HSC30232I

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Contract Sch 3)	\$ <u>3,270,643</u>	\$ <u>2,596,231</u>
2. Excess Reasonable Cost Over Charges (Contract Sch 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. Subtotal (Sum of Lines 1 through 4)	\$ <u>3,270,643</u>	\$ <u>2,596,231</u>
6.	\$ <u>0</u>	\$ <u>0</u>
7.	\$ <u>0</u>	\$ <u>0</u>
8. Total Medi-Cal Cost (Sum of Lines 5 through 7)	\$ <u>3,270,643</u>	\$ <u>2,596,231</u>
	(To Summary of Findings)	
9. Medi-Cal Overpayments (Adj 5)	\$ <u>0</u>	\$ <u>(1,281)</u>
10. Medi-Cal Credit Balances (Adj 6)	\$ <u>0</u>	\$ <u>(992)</u>
11.	\$ <u>0</u>	\$ <u>0</u>
12.	\$ <u>0</u>	\$ <u>0</u>
13. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ <u>0</u>	\$ <u>(2,273)</u>
	(To Summary of Findings)	

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

**Provider Name:**  
**FRENCH HOSPITAL MEDICAL CENTER**

**Fiscal Period Ended:**  
**JUNE 30, 2008**

**Provider No:**  
**HSC30232I**

REPORTED	AUDITED
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**REASONABLE COST OF MEDI-CAL INPATIENT SERVICES**

1. Cost of Covered Services (Contract Sch 3)	\$ <u>3,270,643</u>	\$ <u>2,656,025</u>
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**CHARGES FOR MEDI-CAL INPATIENT SERVICES**

2. Inpatient Routine Service Charges (Adj 3)	\$ <u>0</u>	\$ <u>3,865,454</u>
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3. Inpatient Ancillary Service Charges (Adj 3)	\$ <u>14,943,312</u>	\$ <u>12,182,019</u>
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4. Total Charges - Medi-Cal Inpatient Services	\$ <u>14,943,312</u>	\$ <u>16,047,473</u>
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5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ <u>11,672,669</u>	\$ <u>13,391,448</u>
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6. Excess of Reasonable Cost Over Customary Charges (Line 1 minus Line 4)	\$ <u>0</u>	\$ <u>0</u>
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(To Contract Sch 1)

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

**COMPUTATION OF  
MEDI-CAL NET COST OF COVERED SERVICES**

**Provider Name:**  
**FRENCH HOSPITAL MEDICAL CENTER**

**Fiscal Period Ended:**  
**JUNE 30, 2008**

**Provider No:**  
**HSC30232I**

	<b>REPORTED</b>	<b>AUDITED</b>
1. Medi-Cal Inpatient Ancillary Services (Contract Sch 5)	\$ <u>1,315,830</u>	\$ <u>1,202,541</u>
2. Medi-Cal Inpatient Routine Services (Contract Sch 4)	\$ <u>1,954,813</u>	\$ <u>1,453,484</u>
3. Medi-Cal Inpatient Hospital Based Physician for Intern and Resident Services (Sch )	\$ <u>0</u>	\$ <u>0</u>
4.	\$ <u>0</u>	\$ <u>0</u>
5.	\$ <u>0</u>	\$ <u>0</u>
6. SUBTOTAL (Sum of Lines 1 through 5)	\$ <u>3,270,643</u>	\$ <u>2,656,025</u>
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Contract Sch 7)	( See \$ <u>Contract Sch 1)</u>	\$ <u>0</u>
8. SUBTOTAL	\$ <u>3,270,643</u>	\$ <u>2,656,025</u> (To Contract Sch 2)
9. Coinsurance (Adj 4)	\$ <u>0</u>	\$ <u>(59,794)</u>
10. Patient and Third Party Liability (Adj )	\$ <u>0</u>	\$ <u>0</u>
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ <u><u>3,270,643</u></u>	\$ <u><u>2,596,231</u></u> (To Contract Sch 1)



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

**Provider Name:**  
**FRENCH HOSPITAL MEDICAL CENTER**

**Fiscal Period Ended:**  
**JUNE 30, 2008**

**Provider No:**  
**HSC30232I**

**GENERAL SERVICE UNIT NET OF SWING-BEDS COSTS**

**INPATIENT DAYS**

	<b>REPORTED</b>	<b>AUDITED</b>
1. Total Inpatient Days (include private & swing-bed) (Adj )	15,445	15,445
2. Inpatient Days (include private, exclude swing-bed)	15,445	15,445
3. Private Room Days (exclude swing-bed private room) (Adj )	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj )	15,445	15,445
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 1)	1,554	1,133

**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, Part I, Line 25, Col 27)	\$ 15,668,278	\$ 15,668,316
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)	\$ 15,668,278	\$ 15,668,316

**PRIVATE ROOM DIFFERENTIAL ADJUSTMENT**

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)(Adj )	\$ 71,131,626	\$ 71,131,626
29. Private Room Charges (excluding swing-bed charges)(Adj )	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)(Adj )	\$ 0	\$ 0
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 0.220272	\$ 0.220272
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)	\$ 15,668,278	\$ 15,668,316

**PROGRAM INPATIENT OPERATING COST**

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 1,014.46	\$ 1,014.46
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 1,576,471	\$ 1,149,383
40. Cost Applicable to Medi-Cal (Contract Sch 4A)	\$ 378,342	\$ 304,101
41. Cost Applicable to Medi-Cal (Contract Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39, 40 & 41)	\$ 1,954,813	\$ 1,453,484

(To Contract Sch 3)

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

**Provider Name:**  
**FRENCH HOSPITAL MEDICAL CENTER**

**Fiscal Period Ended:**  
**JUNE 30, 2008**

**Provider No:**  
**HSC30232I**

<b>SPECIAL CARE AND/OR NURSERY UNITS</b>	<b>REPORTED</b>	<b>AUDITED</b>
<b>NURSERY</b>		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 417,376	\$ 417,376
2. Total Inpatient Days (Adj )	1,640	1,640
3. Average Per Diem Cost	\$ 254.50	\$ 254.50
4. Medi-Cal Inpatient Days (Adj 1)	699	494
5. Cost Applicable to Medi-Cal	\$ 177,896	\$ 125,723
<b>INTENSIVE CARE UNIT</b>		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 3,532,620	\$ 3,532,623
7. Total Inpatient Days (Adj )	1,921	1,921
8. Average Per Diem Cost	\$ 1,838.95	\$ 1,838.95
9. Medi-Cal Inpatient Days (Adj 1)	109	97
10. Cost Applicable to Medi-Cal	\$ 200,446	\$ 178,378
<b>CORONARY CARE UNIT</b>		
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
<b>NEONATAL INTENSIVE CARE UNIT</b>		
16. Total Inpatient Routine Cost (Sch 8, Line 28, 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
<b>SURGICAL INTENSIVE CARE UNIT</b>		
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
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)	\$ 378,342	\$ 304,101

(To Contract Sch 4)

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

**Provider Name:**  
**FRENCH HOSPITAL MEDICAL CENTER**

**Fiscal Period Ended:**  
**JUNE 30, 2008**

**Provider No:**  
**HSC30232I**

<b>SPECIAL CARE UNITS</b>	<b>REPORTED</b>	<b>AUDITED</b>
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 Contract Sch 4)









Provider Name:  
FRENCH HOSPITAL MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2008

TRIAL BALANCE EXPENSES	NET EXP FOR COST ALLOC (From Sch 10)	OLD CAPITAL BLDG & FIXTURES 1.00	OLD MOVABLE EQUIP 2.00	NEW CAPITAL BLDG & FIXTURES 3.00	NEW MOVABLE EQUIP 4.00	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
<b>ANCILLARY COST CENTERS</b>												
37.00 Operating Room	3,985,388	0	0	249,035	232,216	0	0	0	0	0	0	0
38.00 Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00 Delivery Room and Labor Room	0	0	0	0	0	0	0	0	0	0	0	0
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
41.00 Radiology - Diagnostic	2,306,456	0	0	173,124	161,432	0	0	0	0	0	0	0
41.01	0	0	0	0	0	0	0	0	0	0	0	0
41.02	0	0	0	0	0	0	0	0	0	0	0	0
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
43.00 Radioscope	189,101	0	0	12,957	12,082	0	0	0	0	0	0	0
44.00 Laboratory	3,879,306	0	0	77,355	72,130	0	0	0	0	0	0	0
44.01 Pathological Lab	0	0	0	0	0	0	0	0	0	0	0	0
46.00 Whole Blood & Packed Red Blood	903,694	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	0	0	0	0
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	1,108,359	0	0	33,871	31,584	0	0	0	0	0	0	0
50.00 Physical Therapy	468,824	0	0	12,675	11,819	0	0	0	0	0	0	0
51.00 Occupational Therapy	76,396	0	0	0	0	0	0	0	0	0	0	0
52.00 Speech Pathology	58,789	0	0	35,420	33,028	0	0	0	0	0	0	0
53.00 Electrocardiology	1,543,735	0	0	171,539	159,954	0	0	0	0	0	0	0
53.01 Cardiac Rehabilitation	114,495	0	0	0	0	0	0	0	0	0	0	0
54.00 Electroencephalography	0	0	0	0	0	0	0	0	0	0	0	0
55.00 Medical Supplies Charged to Patients	4,339,830	0	0	0	0	0	0	0	0	0	0	0
55.01 Med Supp Implants	6,042,360	0	0	0	0	0	0	0	0	0	0	0
56.00 Drugs Charged to Patients	2,180,574	0	0	0	0	0	0	0	0	0	0	0
57.00 Renal Dialysis	148,372	0	0	0	0	0	0	0	0	0	0	0
58.00 ASC (Non-Distinct Part)	687,257	0	0	69,045	64,382	0	0	0	0	0	0	0
59.00 Cardiac Catheterization Services	0	0	0	0	0	0	0	0	0	0	0	0
59.01 Peripheral Vascular Lab	325,200	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	1,878,192	0	0	159,181	148,430	0	0	0	0	0	0	0
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
71.00	0	0	0	0	0	0	0	0	0	0	0	0
82.00	0	0	0	0	0	0	0	0	0	0	0	0
83.00	0	0	0	0	0	0	0	0	0	0	0	0
84.00	0	0	0	0	0	0	0	0	0	0	0	0
85.00	0	0	0	0	0	0	0	0	0	0	0	0
86.00	0	0	0	0	0	0	0	0	0	0	0	0
<b>NONREIMBURSABLE COST CENTERS</b>												
96.00 Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	0	0	0	0
97.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
98.00 Physicians' Private Office	0	0	0	0	0	0	0	0	0	0	0	0
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
99.01 NRCC Public Relations	384,202	0	0	96,966	90,418	0	0	0	0	0	0	0
99.02	0	0	0	0	0	0	0	0	0	0	0	0
99.03	0	0	0	0	0	0	0	0	0	0	0	0
99.04	0	0	0	0	0	0	0	0	0	0	0	0
99.05	0	0	0	0	0	0	0	0	0	0	0	0
100.00	0	0	0	0	0	0	0	0	0	0	0	0
100.01	0	0	0	0	0	0	0	0	0	0	0	0
100.02	0	0	0	0	0	0	0	0	0	0	0	0
100.03 Community Edu	143,647	0	0	57,109	53,252	0	0	0	0	0	0	0
100.04	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	68,872,465	0	0	2,781,669	2,593,807	0	0	0	0	0	0	0





STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.1

Provider Name:  
FRENCH HOSPITAL MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 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
<b>ANCILLARY COST CENTERS</b>												
37.00 Operating Room	0	777,390	0	0	0	0	0	0	0	0	5,244,029	830,924
38.00 Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00 Delivery Room and Labor Room	0	0	0	0	0	0	0	0	0	0	0	0
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
41.00 Radiology - Diagnostic	0	519,024	0	0	0	0	0	0	0	0	3,160,036	500,712
41.01	0	0	0	0	0	0	0	0	0	0	0	0
41.02	0	0	0	0	0	0	0	0	0	0	0	0
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
43.00 Radioisotope	0	31,644	0	0	0	0	0	0	0	0	245,784	38,945
44.00 Laboratory	0	639,895	0	0	0	0	0	0	0	0	4,668,686	739,760
44.01 Pathological Lab	0	0	0	0	0	0	0	0	0	0	0	0
46.00 Whole Blood & Packed Red Blood	0	0	0	0	0	0	0	0	0	0	903,694	143,192
47.00 Blood Storing and Processing	0	0	0	0	0	0	0	0	0	0	0	0
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	0	292,959	0	0	0	0	0	0	0	0	1,466,773	232,412
50.00 Physical Therapy	0	99,890	0	0	0	0	0	0	0	0	593,209	93,995
51.00 Occupational Therapy	0	22,883	0	0	0	0	0	0	0	0	99,279	15,731
52.00 Speech Pathology	0	16,757	0	0	0	0	0	0	0	0	143,995	22,816
53.00 Electrocardiology	0	315,831	0	0	0	0	0	0	0	0	2,191,060	347,177
53.01 Cardiac Rehabilitation	0	30,895	0	0	0	0	0	0	0	0	145,390	23,037
54.00 Electroencephalography	0	0	0	0	0	0	0	0	0	0	0	0
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0	4,339,830	687,653
55.01 Med Supp Implants	0	0	0	0	0	0	0	0	0	0	6,042,380	957,424
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	2,180,574	345,515
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	148,372	23,510
58.00 ASC (Non-Distinct Part)	0	150,920	0	0	0	0	0	0	0	0	971,604	153,952
59.00 Cardiac Catheterization Services	0	0	0	0	0	0	0	0	0	0	0	0
59.01 Peripheral Vascular Lab	0	96,993	0	0	0	0	0	0	0	0	422,193	66,897
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	359,442	0	0	0	0	0	0	0	0	2,545,245	403,298
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
71.00	0	0	0	0	0	0	0	0	0	0	0	0
82.00	0	0	0	0	0	0	0	0	0	0	0	0
83.00	0	0	0	0	0	0	0	0	0	0	0	0
84.00	0	0	0	0	0	0	0	0	0	0	0	0
85.00	0	0	0	0	0	0	0	0	0	0	0	0
86.00	0	0	0	0	0	0	0	0	0	0	0	0
<b>NONREIMBURSABLE COST CENTE</b>												
96.00 Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	0	0	0	0
97.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
98.00 Physicians' Private Office	0	0	0	0	0	0	0	0	0	0	0	0
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
99.01 NRCC Public Relations	0	18,789	0	0	0	0	0	0	0	0	590,375	93,546
99.02	0	0	0	0	0	0	0	0	0	0	0	0
99.03	0	0	0	0	0	0	0	0	0	0	0	0
99.04	0	0	0	0	0	0	0	0	0	0	0	0
99.05	0	0	0	0	0	0	0	0	0	0	0	0
100.00	0	0	0	0	0	0	0	0	0	0	0	0
100.01	0	0	0	0	0	0	0	0	0	0	0	0
100.02	0	0	0	0	0	0	0	0	0	0	0	0
100.03 Community Edu	0	19,335	0	0	0	0	0	0	0	0	273,344	43,312
100.04	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	7,751,638	0	0	0	0	0	0	0	0	68,872,465	9,420,288



Provider Name:  
FRENCH HOSPITAL MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 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
<b>ANCILLARY COST CENTERS</b>												
37.00 Operating Room	273,691	0	64,825	84,913	6,075	125,376	0	425,232	183,513	0	310,140	0
38.00 Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00 Delivery Room and Labor Room	0	0	0	0	0	0	0	0	0	0	0	0
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
41.00 Radiology - Diagnostic	190,264	0	34,319	59,030	0	100,995	0	23,828	7,825	0	129,634	0
41.01	0	0	0	0	0	0	0	0	0	0	0	0
41.02	0	0	0	0	0	0	0	0	0	0	0	0
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
43.00 Radioisotope	14,240	0	0	4,418	0	3,725	0	0	4,099	0	3,442	0
44.00 Laboratory	85,013	0	0	26,376	0	123,048	0	41,335	6,394	0	180,236	0
44.01 Pathological Lab	0	0	0	0	0	0	0	0	0	0	0	0
46.00 Whole Blood & Packed Red Blood	0	0	0	0	0	0	0	0	54,150	0	9,085	0
47.00 Blood Storing and Processing	0	0	0	0	0	0	0	0	0	0	0	0
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	37,225	0	0	11,549	0	46,011	0	0	5,663	0	34,827	0
50.00 Physical Therapy	13,930	0	0	4,322	0	18,455	0	0	307	0	9,960	0
51.00 Occupational Therapy	0	0	11,439	0	0	3,386	0	0	0	0	2,039	0
52.00 Speech Pathology	38,927	0	0	12,077	0	2,624	0	0	0	0	854	0
53.00 Electrocardiology	188,523	0	0	58,490	0	38,138	0	78,617	337,710	0	94,383	0
53.01 Cardiac Rehabilitation	0	0	0	0	0	5,291	0	0	8	0	1,317	0
54.00 Electroencephalography	0	0	0	0	0	0	0	0	0	0	0	0
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	274,925	0	100,325	0
55.01 Med Supp Implants	0	0	0	0	0	0	0	0	0	0	64,173	0
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	1,680,205	183,759	0
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	1,815	0
58.00 ASC (Non-Distinct Part)	75,881	0	0	23,542	0	22,519	0	121,074	3,691	0	1,898	0
59.00 Cardiac Catheterization Services	0	0	0	0	0	0	0	0	0	0	0	0
59.01 Peripheral Vascular Lab	0	0	0	0	0	8,974	0	1,185	24	0	22,687	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	174,941	0	57,198	54,276	3,876	52,826	0	266,526	7,495	0	45,321	0
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
71.00	0	0	0	0	0	0	0	0	0	0	0	0
82.00	0	0	0	0	0	0	0	0	0	0	0	0
83.00	0	0	0	0	0	0	0	0	0	0	0	0
84.00	0	0	0	0	0	0	0	0	0	0	0	0
85.00	0	0	0	0	0	0	0	0	0	0	0	0
86.00	0	0	0	0	0	0	0	0	0	0	0	0
<b>NONREIMBURSABLE COST CENTE</b>												
96.00 Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	2,455	0	0	0	0	0	0
97.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
98.00 Physicians' Private Office	0	0	0	0	0	0	0	0	0	0	0	0
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
99.01 NRCC Public Relations	106,567	0	0	33,063	0	9,736	0	0	0	0	0	0
99.02	0	0	0	0	0	0	0	0	0	0	0	0
99.03	0	0	0	0	0	0	0	0	0	0	0	0
99.04	0	0	0	0	0	0	0	0	0	0	0	0
99.05	0	0	0	0	0	0	0	0	0	0	0	0
100.00	0	0	0	0	0	0	0	0	0	0	0	0
100.01	0	0	0	0	0	0	0	0	0	0	0	0
100.02	0	0	0	0	0	0	0	0	0	0	0	0
100.03 Community Edu	62,764	0	0	19,473	0	0	0	0	0	0	0	0
100.04	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>2,733,737</b>	<b>0</b>	<b>381,324</b>	<b>831,629</b>	<b>1,485,610</b>	<b>1,089,361</b>	<b>0</b>	<b>2,817,927</b>	<b>899,654</b>	<b>1,680,205</b>	<b>1,407,888</b>	<b>0</b>



Provider Name:  
FRENCH HOSPITAL MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 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	TOTAL COST
<b>ANCILLARY COST CENTERS</b>											
37.00 Operating Room	0	0	0	0	0	0	0	0	7,548,719	0	7,548,719
38.00 Recovery Room	0	0	0	0	0	0	0	0	0	0	0
39.00 Delivery Room and Labor Room	0	0	0	0	0	0	0	0	0	0	0
40.00 Anesthesiology	0	0	0	0	0	0	0	0	4,206,644	0	4,206,644
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	0	0	0
41.01	0	0	0	0	0	0	0	0	0	0	0
41.02	0	0	0	0	0	0	0	0	0	0	0
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0
43.00 Radioisotope	0	0	0	0	0	0	0	0	314,652	0	314,652
44.00 Laboratory	0	0	0	0	0	0	0	0	5,870,849	0	5,870,849
44.01 Pathological Lab	0	0	0	0	0	0	0	0	0	0	0
46.00 Whole Blood & Packed Red Blood	0	0	0	0	0	0	0	0	1,110,121	0	1,110,121
47.00 Blood Storing and Processing	0	0	0	0	0	0	0	0	0	0	0
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	0	0	0	0	0	0	0	0	1,834,460	0	1,834,460
50.00 Physical Therapy	0	0	0	0	0	0	0	0	734,178	0	734,178
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	131,875	0	131,875
52.00 Speech Pathology	0	0	0	0	0	0	0	0	221,294	0	221,294
53.00 Electrocardiography	0	0	0	0	0	0	0	0	3,334,097	0	3,334,097
53.01 Cardiac Rehabilitation	0	0	0	0	0	0	0	0	175,044	0	175,044
54.00 Electroencephalography	0	0	0	0	0	0	0	0	0	0	0
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	5,402,733	0	5,402,733
55.01 Med Supp Implants	0	0	0	0	0	0	0	0	7,063,977	0	7,063,977
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	4,390,053	0	4,390,053
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	173,697	0	173,697
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	1,374,162	0	1,374,162
59.00 Cardiac Catheterization Services	0	0	0	0	0	0	0	0	0	0	0
59.01 Peripherbal Vacular Lab	0	0	0	0	0	0	0	0	521,959	0	521,959
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	3,611,001	0	3,611,001
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0
71.00	0	0	0	0	0	0	0	0	0	0	0
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
<b>NONREIMBURSABLE COST CENTER:</b>											
96.00 Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	2,455	0	2,455
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	0	0	0
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	833,285	0	833,285
99.01 NRCC Public Relations	0	0	0	0	0	0	0	0	0	0	0
99.02	0	0	0	0	0	0	0	0	0	0	0
99.03	0	0	0	0	0	0	0	0	0	0	0
99.04	0	0	0	0	0	0	0	0	0	0	0
99.05	0	0	0	0	0	0	0	0	0	0	0
100.00	0	0	0	0	0	0	0	0	0	0	0
100.01	0	0	0	0	0	0	0	0	0	0	0
100.02	0	0	0	0	0	0	0	0	0	0	0
100.03 Community Edu	0	0	0	0	0	0	0	0	398,891	0	398,891
100.04	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>68,872,465</b>	<b>0</b>	<b>68,872,465</b>









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, 2008

	EMP BENE (GROSS SALARIES) 5.00 (Adj)	STAT 6.01 (Adj)	STAT 6.02 (Adj)	STAT 6.03 (Adj)	STAT 6.04 (Adj)	STAT 6.05 (Adj)	STAT 6.06 (Adj)	STAT 6.07 (Adj)	STAT 6.08 (Adj)	ADM & GEN (ACCUM COST)	MAINT & REPAIRS (SQ FT) 7.00 (Adj)
<b>ANCILLARY COST CENTERS</b>											
37.00	2,595,264									5,244,029	7,073
38.00										0	
39.00										0	
40.00										0	
41.00	1,732,727									3,160,036	4,917
41.01										0	
41.02										0	
42.00										0	
43.00	105,640									245,784	368
44.00	2,136,247									4,668,686	2,197
44.01										0	
46.00										903,694	
47.00										0	
48.00										0	
49.00	978,023									1,466,773	962
50.00	333,477									593,209	360
51.00	76,395									99,279	
52.00	55,942									143,995	1,006
53.00	1,054,382									2,191,060	4,872
54.00	103,142									145,390	
55.00										0	
55.01										4,339,830	
56.00										6,042,380	
57.00										2,180,574	
58.00	503,836									148,372	
59.00										971,604	1,961
59.01										422,193	
60.00	323,806									0	
60.01										0	
61.00	1,199,972									2,545,245	4,521
62.00										0	
71.00										0	
82.00										0	
83.00										0	
84.00										0	
85.00										0	
86.00										0	
<b>NONREIMBURSABLE COST CENTERS</b>											
96.00										0	
97.00										0	
98.00										0	
99.00										0	
99.01	62,726									590,375	2,754
99.02										0	
99.03										0	
99.04										0	
99.05										0	
100.00										0	
100.01										0	
100.02										0	
100.03	64,548									273,344	1,622
100.04										0	
TOTAL	25,678,321	0	0	0	0	0	0	0	0	59,452,177	70,648
COST TO BE ALLOCATED	7,751,638	0	0	0	0	0	0	0	0	9,420,288	2,733,737
UNIT COST MULTIPLIER - SCH 8	0.299542	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.158452	38.695178

STATE OF CALIFORNIA

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

SCHEDULE 9.2

Provider Name:  
FRENCH HOSPITAL MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2008

	OPER PLANT (SQ FT) (Adj)	LAUNDRY & LINEN (LB LNDRY) (Adj)	HOUSE-KEEPING (SQ FT) (Adj)	DIETARY (MEALS SERVED) (Adj)	CAFETERIA (FTES) (Adj)	MAINT OF PERSONNEL (# HOUSED) (Adj)	NURSING ADMIN (NURSE HR) (Adj)	CENT SERV & SUPPLY (CST REQ) (Adj)	PHARMACY (COSTS REQUIS) (Adj)	MED REC (GROSS REVENUE) (Adj)	SOC SERV (TIME SPENT) (Adj)	STAT (Adj)
<b>GENERAL SERVICE COST CENTERS</b>												
1.00												
2.00												
3.00												
4.00												
4.01												
4.02												
4.03												
4.04												
4.05												
4.06												
4.07												
4.08												
5.00												
6.01												
6.02												
6.03												
6.04												
6.05												
6.06												
6.07												
6.08												
7.00												
8.00												
9.00												
10.00	1,376											
11.00	2,952		2,952									
12.00												
13.00												
14.00	4,217		4,217		1,890							
15.00	4,413		4,413		348							
16.00	1,018		1,018		819			12,969				
17.00	1,520		1,520		871			3,907				
18.00												
19.00												
19.02												
19.03												
20.00												
21.00												
22.00												
23.00												
24.00												
25.00	19,373	185,930	19,373	35,989	6,900		121,545	180,287		55,694,350		
26.00	3,166	45,449	3,166	3,179	1,326		22,698	33,925		14,125,768		
27.00												
28.00												
29.00												
30.00												
31.00												
32.00												
33.00												
34.00												
35.00												
36.00												
36.01												
36.02												
							4,937					1,311,509
						268						

STATE OF CALIFORNIA

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

SCHEDULE 9.2

Provider Name:  
FRENCH HOSPITAL MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2008

	OPER PLANT (SQ FT) (Adj)	LAUNDRY & LINEN (LB LNDRY) (Adj)	HOUSE-KEEPING (SQ FT) (Adj)	DIETARY (MEALS SERVED) (Adj)	CAFETERIA (FTE) (Adj)	MAINT OF PERSONNEL (# HOUSED) (Adj)	NURSING ADMIN (NURSE HR) (Adj)	CENT SERV & SUPPLY (CST REQ) (Adj)	PHARMACY (COSTS REQUIS) (Adj)	MED REC (GROSS REVENUE) (Adj)	SOC SERV (TIME SPENT) (Adj)	STAT (Adj)
<b>ANCILLARY COST CENTERS</b>												
37.00	7,073	70,240	7,073	616	2,962		34,103	3,062,593		104,063,637		
38.00												
39.00												
40.00												
41.00	4,917	37,186	4,917		2,386		1,911	130,597		43,496,895		
41.01												
41.02												
42.00												
43.00	368		368		88		68,408	68,408		1,154,998		
44.00	2,197		2,197		2,907		106,704	106,704		60,476,029		
44.01												
46.00												
47.00												
48.00												
49.00	962		962		1,087		94,514	94,514		11,685,737		
50.00	360		360		436		5,125	5,125		3,342,070		
51.00		12,395			80		1	1		684,127		
52.00	1,006		1,006		62					286,530		
53.00	4,872		4,872		901		6,305	5,635,934		31,668,900		
54.00					125			132		442,011		
55.00								4,588,134		33,662,787		
55.01										21,532,483		
56.00									2,186,956	61,657,896		
57.00										608,977		
58.00	1,961		1,961		532		9,710	61,594		636,910		
59.00												
59.01												
60.00					212		95	401		7,612,188		
60.01												
61.00	4,521	61,976	4,521	393	1,248		21,375	125,083		15,206,880		
62.00												
71.00												
82.00												
83.00												
84.00												
85.00												
86.00												
<b>NONREIMBURSABLE COST CENTERS</b>												
96.00					58							
97.00												
98.00												
99.00												
99.01	2,754		2,754		230							
99.02												
99.03												
99.04												
99.05												
100.00												
100.01												
100.02												
100.03	1,622		1,622									
100.04												
TOTAL	70,648	413,176	69,272	150,631	25,736	0	225,984	15,014,022	2,186,956	472,399,040	0	0
COST TO BE ALLOCATED	0	381,324	831,629	1,485,610	1,089,361	0	2,817,927	899,654	1,680,205	1,407,888	0	0
UNIT COST MULTIPLIER - SCH 8	0.000000	0.922909	12.005266	9.862578	42.328304	0.000000	12.469036	0.059921	0.768285	0.002980	0.000000	0.000000

Provider Name:  
FRENCH HOSPITAL MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2008

**GENERAL SERVICE COST CENTERS**

STAT	STAT	NONPHY ANESTH (ASG TIME)	NURSE SCHOOL (ASG TIME)	I&R-SAL & FRINGES (ASG TIME)	I&R-PRG COST (ASG TIME)	PARAMED EDUCAT (ASG TIME)
19.02 (Adj)	19.03 (Adj)	20.00 (Adj)	21.00 (Adj)	22.00 (Adj)	23.00 (Adj)	24.00 (Adj)

- 1.00 Old Cap Rel Costs-Bldg & Fixtures
- 2.00 Old Cap Rel Costs-Movable Equipment
- 3.00 New Cap Rel Costs-Bldg & Fixtures
- 4.00 New Cap Rel Costs-Movable Equipment
- 4.01
- 4.02
- 4.03
- 4.04
- 4.05
- 4.06
- 4.07
- 4.08

- 5.00 Employee Benefits
- 6.01 Non-Patient Telephones
- 6.02 Data Processing
- 6.03 Purchasing/Receiving
- 6.04 Patient Admitting
- 6.05 Patient Business Office
- 6.06
- 6.07
- 6.08

- 6.00 Administrative and General
- 7.00 Maintenance and Repairs
- 8.00 Operation of Plant
- 9.00 Laundry and Linen Service
- 10.00 Housekeeping
- 11.00 Dietery
- 12.00 Cafeteria
- 13.00 Maintenance of Personnel
- 14.00 Nursing Administration
- 15.00 Central Services & Supply
- 16.00 Pharmacy
- 17.00 Medical Records and Library
- 18.00 Social Service
- 19.00
- 19.02
- 19.03
- 20.00

- 21.00 Nursing School
- 22.00 Intern & Res Service-Salary & Fringes
- 23.00 Intern & Res Other Program
- 24.00 Paramedical Ed Program

**INPATIENT ROUTINE COST CENTERS**

- 25.00 Adults & Pediatrics (Gen Routine)
- 26.00 Intensive Care Unit
- 27.00 Coronary Care Unit
- 28.00 Neonatal Intensive Care Unit
- 29.00 Surgical Intensive Care
- 30.00 Subprovider I
- 31.00 Subprovider II
- 32.00
- 33.00
- 34.00
- 35.00
- 36.00
- 36.01
- 36.02

- Nursery
- Medicare Certified Nursing Facility
- Distinct Part Nursing Facility
- Adult Subacute Care Unit
- Subacute Care Unit II
- Transitional Care Unit



## TRIAL BALANCE OF EXPENSES

Provider Name:  
FRENCH HOSPITAL MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2008

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	<b>GENERAL SERVICE COST CENTERS</b>			
1.00	Old Cap Rel Costs-Bldg & Fixtures	\$	\$ 0	\$ 0
2.00	Old Cap Rel Costs-Movable Equipment		0	0
3.00	New Cap Rel Costs-Bldg & Fixtures	2,781,669	0	2,781,669
4.00	New Cap Rel Costs-Movable Equipment	2,593,807	0	2,593,807
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	7,718,434	0	7,718,434
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	8,323,808	0	8,323,808
7.00	Maintenance and Repairs	1,880,281	0	1,880,281
8.00	Operation of Plant		0	0
9.00	Laundry and Linen Service	329,167	0	329,167
10.00	Housekeeping	464,620	0	464,620
11.00	Dietary	856,275	0	856,275
12.00	Cafeteria		0	0
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	1,464,929	0	1,464,929
15.00	Central Services & Supply	215,759	0	215,759
16.00	Pharmacy	1,031,127	0	1,031,127
17.00	Medical Records and Library	881,901	0	881,901
18.00	Social Service		0	0
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		0	0
23.00	Intern & Res Other Program		0	0
24.00	Paramedical Ed Program		0	0
	<b>INPATIENT ROUTINE COST CENTERS</b>			
25.00	Adults & Pediatrics (Gen Routine)	7,339,307	0	7,339,307
26.00	Intensive Care Unit	1,933,202	0	1,933,202
27.00	Coronary Care Unit		0	0
28.00	Neonatal Intensive Care Unit		0	0
29.00	Surgical Intensive Care		0	0
30.00	Subprovider I		0	0
31.00	Subprovider II		0	0
32.00			0	0
33.00	Nursery	293,982	0	293,982
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:  
FRENCH HOSPITAL MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2008

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	<b>ANCILLARY COST CENTERS</b>			
37.00	Operating Room	\$ 3,985,388	\$ 0	\$ 3,985,388
38.00	Recovery Room		0	0
39.00	Delivery Room and Labor Room		0	0
40.00	Anesthesiology		0	0
41.00	Radiology - Diagnostic	2,306,456	0	2,306,456
41.01			0	0
41.02			0	0
42.00	Radiology - Therapeutic		0	0
43.00	Radioisotope	189,101	0	189,101
44.00	Laboratory	3,879,306	0	3,879,306
44.01	Pathological Lab		0	0
46.00	Whole Blood & Packed Red Blood	903,694	0	903,694
47.00	Blood Storing and Processing		0	0
48.00	Intravenous Therapy		0	0
49.00	Respiratory Therapy	1,108,359	0	1,108,359
50.00	Physical Therapy	468,824	0	468,824
51.00	Occupational Therapy	76,396	0	76,396
52.00	Speech Pathology	58,789	0	58,789
53.00	Electrocardiology	1,543,735	0	1,543,735
53.01	Cardiac Rehabilitation	114,495	0	114,495
54.00	Electroencephalography		0	0
55.00	Medical Supplies Charged to Patients	4,339,830	0	4,339,830
55.01	Med Supp Implants	6,042,380	0	6,042,380
56.00	Drugs Charged to Patients	2,180,574	0	2,180,574
57.00	Renal Dialysis	148,372	0	148,372
58.00	ASC (Non-Distinct Part)	687,257	0	687,257
59.00	Cardiac Catheterization Services		0	0
59.01	Peripherberal Vacular Lab	325,200	0	325,200
60.00	Clinic		0	0
60.01	Other Clinic Services		0	0
61.00	Emergency	1,878,192	0	1,878,192
62.00	Observation Beds		0	0
71.00			0	0
82.00			0	0
83.00			0	0
84.00			0	0
85.00			0	0
86.00			0	0
	<b>SUBTOTAL</b>	\$ 68,344,616	\$ 0	\$ 68,344,616
	<b>NONREIMBURSABLE COST CENTERS</b>			
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
99.01	NRCC Public Relations	384,202	0	384,202
99.02			0	0
99.03			0	0
99.04			0	0
99.05			0	0
100.00			0	0
100.01			0	0
100.02			0	0
100.03	Community Edu	143,647	0	143,647
100.04			0	0
100.99	<b>SUBTOTAL</b>	\$ 527,849	\$ 0	\$ 527,849
101	<b>TOTAL</b>	\$ 68,872,465	\$ 0	\$ 68,872,465

(To Schedule 8)



Provider Name		Fiscal Period		Provider Number		Adjustments		
FRENCH HOSPITAL MEDICAL CENTER		JULY 1, 2007 THROUGH JUNE 30, 2008		HSC302321		6		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
<b>ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - CONTRACT</b>								
1	Contract 4	D-1	I	XIX	9.00	1	1,554	1,133
	Contract 4A	D-1	II	XIX	42.00	4	699	494
	Contract 4A	D-1	II	XIX	43.00	4	109	97
2	Contract 6	D-4	XIX	XIX	37.00	2	\$3,724,340	\$3,648,413
	Contract 6	D-4	XIX	XIX	41.00	2	533,847	392,696
	Contract 6	D-4	XIX	XIX	44.00	2	1,747,872	1,418,130
	Contract 6	D-4	XIX	XIX	46.00	2	106,918	132,348
	Contract 6	D-4	XIX	XIX	49.00	2	731,015	318,034
	Contract 6	D-4	XIX	XIX	50.00	2	40,853	19,495
	Contract 6	D-4	XIX	XIX	51.00	2	9,531	8,105
	Contract 6	D-4	XIX	XIX	52.00	2	4,540	100,448
	Contract 6	D-4	XIX	XIX	53.00	2	907,764	489,489
	Contract 6	D-4	XIX	XIX	55.00	2	10,845	971,815
	Contract 6	D-4	XIX	XIX	56.00	2	6,707,289	4,460,404
	Contract 6	D-4	XIX	XIX	57.00	2	52,700	43,290
	Contract 6	D-4	XIX	XIX	58.00	2	47	0
	Contract 6	D-4	XIX	XIX	59.01	2	125,401	0
	Contract 6	D-4	XIX	XIX	61.00	2	221,127	160,129
	Contract 6	D-4	XIX	XIX	101.00	2	14,943,312	12,182,019
3	Contract 2	E-3	III	XIX	10.00	1	\$0	\$3,865,454
	Contract 2	E-3	III	XIX	11.00	1	14,943,312	12,182,019

-Continued on next page-

<b>Provider Name</b>		<b>Fiscal Period</b>		<b>Provider Number</b>		<b>Adjustments</b>	
FRENCH HOSPITAL MEDICAL CENTER		JULY 1, 2007 THROUGH JUNE 30, 2008		HSC302321		6	
Report References							
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)
			Part	Title	Line		

**ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - CONTRACT**

-Continued from previous page-							
4	Contract 3	E-3	III	XIX	36.00	1	Coinsurance
							\$0
							\$59,794

To adjust Medi-Cal Settlement Data to agree with the following EDS Paid Claims Summary:

- Report Date: April 15, 2010
- Payment Period: July 1, 2007 through March 31, 2010
- Service Period: July 1, 2007 through June 30, 2008
- 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139
- CMS Pub. 15-1, Sections 2304, 2404 and 2408
- CCR, Title 22, Section 51541

Provider Name		Fiscal Period		Provider Number		Adjustments		
FRENCH HOSPITAL MEDICAL CENTER		JULY 1, 2007 THROUGH JUNE 30, 2008		HSC302321		6		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
<b>ADJUSTMENTS TO OTHER MATTERS</b>								
5	Contract 1	N/A				\$0	\$1,281	\$1,281
Medi-Cal Overpayments To recover Medi-Cal overpayments because the share of cost was not properly deducted from the amount billed. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300, 2304 and 2409 CCR, Title 22, Sections 50786 and 51458.1								
6	Contract 1	N/A				\$0	\$992	\$992
Medi-Cal Credit Balance 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								