

**REPORT
ON THE
COST REPORT REVIEW**

**FRANK R. HOWARD MEMORIAL HOSPITAL
WILLITS, CALIFORNIA
PROVIDER NUMBER: ZZR00440G
NPI NUMBER: 1356339543**

**FISCAL PERIOD ENDED
DECEMBER 31, 2008**

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

**Section Chief: Louise Wong
Audit Supervisor: Diana Dong
Auditor: Maricel Joson**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

July 8, 2011

Carlton Jacobson
Vice President of Finance and CFO
Frank R. Howard Memorial Hospital
One Madrone Street
Willits, CA 95490

PROVIDER: FRANK R. HOWARD MEMORIAL HOSPITAL
PROVIDER NUMBER: ZZR00440G
NPI NUMBER: 1356339543
FISCAL PERIOD ENDED DECEMBER 31, 2008

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

In our opinion, the audited settlement for the fiscal period due the Provider in the amount of \$237,018 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 Audited Medi-Cal Reimbursement Settlement (NONCONTRACT Schedules)
3. Computation of Audited Medi-Cal AB 5 and AB 1183 Reductions (Schedule A)
4. Audit Adjustments Schedule

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

Instructions regarding payment will be included with the Statement of Account Status. 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:

John Melton, Chief
Office of Administrative Appeals and Hearings
MS 0017
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
P.O. 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—Richmond at (510) 620-3100.

Original Signed by

Louise Wong, Chief
Audits Section—Richmond
Financial Audits Branch

Certified

SUMMARY OF FINDINGS

Provider Name:
FRANK R. HOWARD MEMORIAL HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2008

		SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1) Provider No. ZZR00440G	Reported	\$ 232,694	
	Net Change	\$ 4,324	
	Audited Amount Due Provider (State)	\$ 237,018	
	2. Subprovider I (SCHEDULE 1-1) Provider No.		
Reported	\$ 0		
Net Change	\$ 0		
Audited Amount Due Provider (State)	\$ 0		
3. Subprovider II (SCHEDULE 1-2) Provider No.			
Reported	\$ 0		
Net Change	\$ 0		
Audited Amount Due Provider (State)	\$ 0		
4. Medi-Cal Contract Cost (CONTRACT SCH 1) Provider No.	Reported		\$ 0
	Net Change		\$ 0
	Audited Cost		\$ 0
	Audited Amount Due Provider (State)	\$ 0	
5. Distinct Part Nursing Facility (DPNF SCH 1) Provider No.	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 No.	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 No.	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)		\$ 237,018	
9. Total Medi-Cal Cost			\$ 0

SUMMARY OF FINDINGS

Provider Name:
FRANK R. HOWARD MEMORIAL HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2008

		SETTLEMENT	COST
10. Subacute (SUBACUTE SCH 1-1)	Provider No.		
	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 No.		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
12. Rural Health Clinic (RHC 95-210 SCH 1)	Provider No.		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
13. Rural Health Clinic (RHC 95-210 SCH 1-1)	Provider No.		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
14. County Medical Services Program (CMSP SCH 1)	Provider No.		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
15. Transitional Care (TC SCH 1)	Provider No.		
	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)		\$ 237,018	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
FRANK R. HOWARD MEMORIAL HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2008

Provider No.
ZZR00440G

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ <u>2,048,784</u>	\$ <u>2,031,190</u>
2. Excess Reasonable Cost Over Charges (Schedule 2)	\$ <u>0</u>	\$ <u>0</u>
3. Physician Professional Component (Adj 8)	\$ <u>17,934</u>	\$ <u>0</u>
4. Amounts Applicable to Prior Cost Reporting Period (Adj 18)	\$ <u>39,558</u>	\$ <u>0</u>
5.	\$ <u>0</u>	\$ <u>0</u>
6. TOTAL COST-Reimbursable to Provider (Lines 1 through 4)	\$ <u>2,106,276</u>	\$ <u>2,031,190</u>
7. Interim Payments (Adj 16)	\$ <u>(1,873,582)</u>	\$ <u>(1,713,335)</u>
8. Balance Due Provider (State)	\$ <u>232,694</u>	\$ <u>317,855</u>
9. Duplicate Payments (Adj)	\$ <u>0</u>	\$ <u>0</u>
10. Total Noncontract AB 5 and AB 1183 Reductions (Schedule A)	\$ <u>0</u>	\$ <u>(80,837)</u>
11.	\$ <u>0</u>	\$ <u>0</u>
12. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ <u><u>232,694</u></u>	\$ <u><u>237,018</u></u>
	(To Summary of Findings)	

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

Provider Name:
FRANK R. HOWARD MEMORIAL HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2008

Provider No.

ZZR00440G

1.	10% Reduction for Noncontract Services from 07/01/08 - 09/30/08 (AB 5 Schedule A-1)	\$	<u>0</u>
2.	Reduction for Noncontract Services from 10/01/08 - 04/05/09 (AB 1183 Schedule A-2)		<u>0</u>
3.	10% Reduction for Noncontract Services from 04/06/09 - MM/DD/YY (AB 5 Schedule A-3)		<u>0</u>
4.	10% Reduction for HFPAs from 07/01/08 - MM/DD/YY (AB 5 Schedule A-4)		<u>0</u>
5.	10% Reduction for Rural Health Hospitals from 07/01/08 - 10/31/08 (AB 5 Schedule A-5)		<u>80,837</u>
6.	Total Noncontract AB 5 and AB 1183 Reductions	\$	<u><u>80,837</u></u> (To Schedule 1, Ln 10)

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT
RURAL HEALTH HOSPITALS

AB 5

10% REDUCTION FOR SERVICES FROM JULY 1, 2008 THROUGH OCTOBER 31, 2008

Provider Name:
FRANK R. HOWARD MEMORIAL HOSPITALFiscal Period Ended:
DECEMBER 31, 2008Provider No.
ZZR00440G**Audited Medi-Cal Cost Per Day**

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$ <u>2,069,376</u>
2. Less: Medi-Cal Administrative Day Cost (Schedule 4A, Lines 28 and 31)	<u>19,728</u>
3. Total Medi-Cal Cost of Covered Services Subject to Reductions (Line 1 minus Line 2)	\$ <u><u>2,049,648</u></u>
4. Total Audited Medi-Cal Days (Schedules 4, 4A, and 4B, excludes Administrative Days)	<u><u>535</u></u>
5. Audited Medi-Cal Cost Per Day (Line 3 ÷ Line 4)	\$ <u><u>3,831.12</u></u>

10% Cost Reduction For Services From 07/01/08 Through 10/31/08

6. Audited Medi-Cal Days of Service from 07/1/08 - 10/31/08 (excluding Administrative Days)	<u>211</u>
7. Audited Medi-Cal Cost Per Day for 07/01/08 - 10/31/08 (Line 5 X Line 6)	\$ <u>808,366</u>
8. 10% Cost Reduction for 07/01/08 - 10/31/08 (Line 7 X 10%)	\$ <u><u>80,837</u></u> (To Schedule A, Ln 5)

COMPUTATION OF LESSER OF
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:
FRANK R. HOWARD MEMORIAL HOSPITALFiscal Period Ended:
DECEMBER 31, 2008Provider No.
ZZR00440G

REPORTED

AUDITED

REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3) \$ 2,057,975 \$ 2,069,376

CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj 15) \$ 1,662,949 \$ 1,593,0113. Inpatient Ancillary Service Charges (Adj 15) \$ 4,276,829 \$ 4,039,7374. Total Charges - Medi-Cal Inpatient Services \$ 5,939,778 \$ 5,632,7485. Excess of Customary Charges Over Reasonable Cost
(Line 4 minus Line 1) * \$ 3,881,803 \$ 3,563,3726. 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:
FRANK R. HOWARD MEMORIAL HOSPITALFiscal Period Ended:
DECEMBER 31, 2008Provider No.
ZZR00440G

	REPORTED	AUDITED
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ <u>1,086,528</u>	\$ <u>1,020,697</u>
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ <u>1,043,030</u>	\$ <u>1,048,814</u>
3.	\$ _____	\$ _____ 0
4. Recovery of Excess Depreciation Resulting From Utilization (Adj 19)	\$ <u>(71,583)</u>	\$ _____ 0
5. Routine Services - Late Billing Penalty (Adj 17)	\$ _____ 0	\$ <u>(13,706)</u>
6. SUBTOTAL (Sum of Lines 1 through 5)	\$ <u>2,057,975</u>	\$ <u>2,055,805</u>
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	\$ <u>(See Schedule 1)</u>	\$ _____ 13,571
8. SUBTOTAL	\$ <u>2,057,975</u>	\$ <u>2,069,376</u> (To Schedule 2)
9. Coinsurance (Adj 16)	\$ <u>(4,861)</u>	\$ <u>(32,799)</u>
10. Deductible (Exclude Professional Components) (Adj 16)	\$ <u>(4,330)</u>	\$ <u>(5,387)</u>
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ <u>2,048,784</u>	\$ <u>2,031,190</u> (To Schedule 1)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
FRANK R. HOWARD MEMORIAL HOSPITALFiscal Period Ended:
DECEMBER 31, 2008Provider No.
ZZR00440G

GENERAL SERVICE UNIT NET OF SWING-BED COSTS

INPATIENT DAYS

	REPORTED	AUDITED
1. Total Inpatient Days (include private & swing-bed) (Adj)	4,533	4,533
2. Inpatient Days (include private, exclude swing-bed)	4,226	4,226
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj)	4,226	4,226
5. Medicare NF Swing-Bed Days through Dec 31 (Adj)	307	307
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 12)	497	475

SWING-BED ADJUSTMENT

17. Medicare NF Swing-Bed Rates through Dec 31 (Adj)	\$ 0.00	\$ 0.00
18. Medicare NF Swing-Bed Rates after Dec 31(Adj)	\$ 0.00	\$ 0.00
19. Medi-Cal NF Swing-Bed Rates through July 31(Adj)	\$ 0.00	\$ 0.00
20. Medi-Cal NF Swing-Bed Rates after July 31(Adj)	\$ 0.00	\$ 0.00
21. Total Routine Serv Cost (Sch 8, Line 25, Col 27)	\$ 7,211,102	\$ 7,130,310
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)	\$ 488,376	\$ 0
27. Inpatient Routine Cost Net of Swing-Bed (L 21 minus L 26)	\$ 6,722,726	\$ 7,130,310

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 11,307,122	\$ 11,307,122
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 11,307,122	\$ 11,307,122
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 0.594557	\$ 0.630603
32. Average Private Room Per Diem Charge (L 29 / L 3)	\$ 0.00	\$ 0.00
33. Average Semi-Private Room Per Diem Charge (L 30 / L 4)	\$ 2,675.61	\$ 2,675.61
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)	\$ 6,722,726	\$ 7,130,310

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 1,590.80	\$ 1,687.25
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 790,628	\$ 801,444
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 252,402	\$ 247,370
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 1,043,030	\$ 1,048,814

(To Schedule 3)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
FRANK R. HOWARD MEMORIAL HOSPITALFiscal Period Ended:
DECEMBER 31, 2008Provider No.
ZZR00440G

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 33, 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
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 1,831,825	\$ 1,817,347
7. Total Inpatient Days (Adj)	479	479
8. Average Per Diem Cost	\$ 3,824.27	\$ 3,794.04
9. Medi-Cal Inpatient Days (Adj 12)	66	60
10. Cost Applicable to Medi-Cal	\$ 252,402	\$ 227,642
CORONARY CARE UNIT		
11. Total Inpatient Routine Cost (Sch 8, Line 27, Col 27)	\$ 0	\$ 0
12. Total Inpatient Days (Adj)	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Adj)	0	0
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0
NEONATAL INTENSIVE CARE UNIT		
16. Total Inpatient Routine Cost (Sch 8, Line 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
SURGICAL INTENSIVE CARE UNIT		
21. Total Inpatient Routine Cost (Sch 8, Line 29, Col 27)	\$ 0	\$ 0
22. Total Inpatient Days (Adj)	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Adj)	0	0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
ADMINISTRATIVE DAYS		
26. Per Diem Rate (Adj 13)	\$ 0.00	\$ 318.19
27. Medi-Cal Inpatient Days (Adj 13)	0	14
28. Cost Applicable to Medi-Cal	\$ 0	\$ 4,455
ADMINISTRATIVE DAYS		
29. Per Diem Rate (Adj 13)	\$ 0.00	\$ 318.19
30. Medi-Cal Inpatient Days (Adj 13)	0	48
31. Cost Applicable to Medi-Cal	\$ 0	\$ 15,273
32. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,28,31)	\$ 252,402	\$ 247,370

(To Schedule 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
FRANK R. HOWARD MEMORIAL HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2008

Provider No.
ZZR00440G

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

(To Schedule 4)

SCHEDULE OF MEDI-CAL ANCILLARY COSTS

Provider Name:
FRANK R. HOWARD MEMORIAL HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2008

Provider No:
ZZR00440G

ANCILLARY COST CENTERS		TOTAL ANCILLARY COST *	TOTAL ANCILLARY CHARGES (Adj 7)	RATIO COST TO CHARGES	MEDI-CAL CHARGES (From Schedule 6)	MEDI-CAL COST
37.00	Operating Room	\$ 3,330,411	\$ 19,393,325	0.171730	\$ 1,336,939	\$ 229,592
38.00	Recovery Room	0	0	0.000000	0	0
39.00	Delivery Room and Labor Room	0	0	0.000000	0	0
40.00	Anesthesiology	1,561,261	5,891,097	0.265020	401,454	106,394
41.00	Radiology - Diagnostic	3,218,504	13,862,230	0.232178	292,245	67,853
41.01		0	0	0.000000	0	0
41.02		0	0	0.000000	0	0
42.00	Radiology - Therapeutic	0	0	0.000000	0	0
43.00	Radioisotope	0	0	0.000000	0	0
44.00	Laboratory	2,674,025	10,591,962	0.252458	391,608	98,865
44.01	Pathological Lab	0	0	0.000000	0	0
46.00	Whole Blood	0	0	0.000000	0	0
47.00	Blood Storing and Processing	235,425	161,069	1.461642	9,506	13,894
48.00	Intravenous Therapy	0	0	0.000000	0	0
49.00	Respiratory Therapy	472,504	894,304	0.528348	75,446	39,862
50.00	Physical Therapy	1,393,591	3,444,784	0.404551	70,810	28,646
51.00	Occupational Therapy	0	0	0.000000	0	0
52.00	Speech Pathology	0	0	0.000000	0	0
53.00	Electrocardiology	60,220	641,750	0.093836	28,074	2,634
54.00	Electroencephalography	0	0	0.000000	0	0
55.00	Medical Supplies Charged to Patients	3,912,920	7,127,076	0.549022	432,246	237,313
56.00	Drugs Charged to Patients	1,454,661	8,085,173	0.179917	764,916	137,622
57.00	Renal Dialysis	0	0	0.000000	0	0
58.00	ASC (Non-Distinct Part)	0	0	0.000000	0	0
59.00	ECHOS	134,111	729,082	0.183946	6,821	1,255
59.01		0	0	0.000000	0	0
59.02		0	0	0.000000	0	0
59.03		0	0	0.000000	0	0
60.00	Clinic	0	0	0.000000	0	0
60.01	Gastro-Intestinal Serviceis	0	0	0.000000	0	0
60.02	Outpatient Psychiatry	0	0	0.000000	0	0
60.03	Clinic - USF / OCC Med Clinic	0	0	0.000000	0	0
61.00	Emergency	3,116,528	12,609,081	0.247165	229,672	56,767
62.00	Observation Beds	0	61,921	0.000000	0	0
71.00	Home Health Agency	0	0	0.000000	0	0
72.00		0	0	0.000000	0	0
93.00	Hospice	0	0	0.000000	0	0
94.00		0	0	0.000000	0	0
TOTAL		\$ 21,564,162	\$ 83,492,854		\$ 4,039,737	\$ 1,020,697

(To Schedule 3)

* From Schedule 8, Column 27

COMPUTATION OF PROFESSIONAL
COMPONENT OF HOSPITAL BASED
PHYSICIAN'S REMUNERATION

Provider Name:
FRANK R. HOWARD MEMORIAL HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2008

Provider No:
ZZR00440G

	PROFESSIONAL SERVICE COST CENTERS	HBP REMUNERATION (Adj 9)	TOTAL CHARGES TO ALL PATIENTS (Adj 10)	RATIO OF REMUNERATION TO CHARGES	MEDI-CAL CHARGES (Adj 11)	MEDI-CAL COST
40.00	Anesthesiology	\$ 0	\$ 0	0.000000	\$	\$ 0
41.00	Radiology - Diagnostic	0	0	0.000000		0
43.00	Radioisotope	0	0	0.000000		0
44.00	Laboratory	0	0	0.000000		0
53.00	Electrocardiology	0	0	0.000000		0
59.00	ECHOS	39,400	729,082	0.054041	6,821	369
61.00	Emergency	724,818	12,609,081	0.057484	229,672	13,202
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
	TOTAL	\$ 764,218	\$ 13,338,163		\$ 236,493	\$ 13,571

(To Schedule 3)

Provider Name:
FRANK R. HOWARD MEMORIAL HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 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
GENERAL SERVICE COST CENTER												
1.00 Old Capital Related Costs - Building and Fixtures	604,339											
2.00 Old Capital Related Costs - Movable Equipment	755											
3.00 New Capital Related Costs - Building and Fixtures	187,296		0									
4.00 New Capital Related Costs - Movable Equipment	171,628		0									
4.01	0		0		0							
4.02	0		0		0							
4.03	0		0		0							
4.04	0		0		0							
4.05	0		0		0							
4.06	0		0		0							
4.07	0		0		0							
4.08	0		0		0							
5.00 Employee Benefits	362,600	8,341	10	2,585	2,383							
6.01 Communications	139,844	2,153	3	667	615							
6.02 Data Processing	572,878	6,517	8	2,020	1,862							
6.03 Purchasing / Receiving	202,392	10,125	13	3,138	2,892							
6.04 Patient Admitting	402,665	8,826	11	2,735	2,521							
6.05 Patient Accounting	983,713	1,785	2	553	510							
6.06	0		0		0							
6.07	0		0		0							
6.08	0		0		0							
6.06 Administration and General	1,956,255	46,786	59	14,500	13,365							
7.00 Maintenance and Repairs	1,034,322	49,715	62	15,408	14,202							
8.00 Operation of Plant	335,059	21,531	27	6,673	6,151							
9.00 Laundry and Linen Service	179,183	349	0	108	100							
10.00 Housekeeping	253,660	4,481	6	1,389	1,280							
11.00 Dietary	456,147	26,244	33	8,134	7,497							
12.00 Cafeteria	177,398	4,170	5	1,292	1,191							
13.00 Maintenance of Personnel			0		0							
14.00 Nursing Administration	1,135,369	14,354	18	4,449	4,100							
15.00 Central Services and Supply	78,770	20,910	26	6,480	5,973							
16.00 Pharmacy	822,724	4,714	6	1,461	1,346							
17.00 Medical Records and Library	679,260	28,902	36	8,957	8,256							
18.00 Social Service	60,417	5,198	7	1,611	1,485							
19.00	0		0		0							
19.02	0		0		0							
19.03	0		0		0							
21.00 Nursing School	0		0		0							
21.01 Clinical Pastoral Education	0		0		0							
22.00 Intern and Res Service - Salary and Fringes	0		0		0							
23.00 Intern and Res - Other Program	0		0		0							
24.00 Paramedical Ed Program	0		0		0							
INPATIENT ROUTINE COST CENTERS												
25.00 Adults and Pediatrics (Gen Routine)	3,589,778	119,855	151	37,145	34,238							
26.00 Intensive Care Unit	1,232,551	15,440	19	4,785	4,411							
27.00 Coronary Care Unit	0		0		0							
28.00 Neonatal Intensive Care Unit	0		0		0							
29.00 Surgical Intensive Care	0		0		0							
31.00 Subprovider	0		0		0							
31.01 Subprovider 2 Psych	0		0		0							
32.00	0		0		0							
33.00 Nursery	0		0		0							
34.00 Medicare Certified Nursing Facility	0		0		0							
35.00 Distinct Part Nursing Facility	0		0		0							
36.00 Adult Subacute Care Unit	0		0		0							
36.01 Subacute Care Unit II	0		0		0							
36.02 Transitional Care Unit	0		0		0							

Provider Name:
FRANK R. HOWARD MEMORIAL HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2008

TRIAL BALANCE EXPENSES	ALLOC COST 4.08	EMPLOYEE BENEFITS 5.00	COMMUNI-CATION 6.01	DATA PROCESSING 6.02	PURCHASING COST 6.03	ADMITTING COST 6.04	PATIENT ACCTG 6.05	ALLOC COST 6.06	ALLOC COST 6.07	ALLOC COST 6.08	ACCUMULATE COST	ADMINIS-TRATIVE & GENERAL 6.06
ANCILLARY COST CENTERS												
37.00 Operating Room	0	35,727	6,953	26,584	27,736	115,586	208,648	0	0	0	2,489,578	187,868
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	27,344	695	3,323	1,226	38,326	63,381	0	0	0	1,407,244	106,193
41.00 Radiology - Diagnostic	0	27,809	13,906	49,845	16,706	17,990	149,140	0	0	0	2,596,756	195,955
41.01	0	0	0	0	0	0	0	0	0	0	0	0
41.02	0	0	0	0	0	0	0	0	0	0	0	0
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
43.00 Radioisotope	0	0	0	0	0	0	0	0	0	0	0	0
44.00 Laboratory	0	25,345	7,648	43,199	0	31,929	113,956	0	0	0	2,256,047	170,245
44.01 Pathological Lab	0	0	0	0	0	0	0	0	0	0	0	0
46.00 Whole Blood	0	0	0	0	0	0	0	0	0	0	0	0
47.00 Blood Storing and Processing	0	0	0	0	0	0	0	0	0	0	0	0
48.00 Intravenous Therapy	0	532	695	3,323	22,989	1,195	1,733	0	0	0	189,209	14,278
49.00 Respiratory Therapy	0	4,656	1,391	9,969	4,761	7,133	9,622	0	0	0	364,665	27,518
50.00 Physical Therapy	0	20,693	11,125	56,491	7,123	10,378	37,062	0	0	0	1,239,822	93,559
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0
52.00 Speech Pathology	0	0	0	0	0	0	0	0	0	0	0	0
53.00 Electrocardiology	0	0	0	0	0	1,988	6,904	0	0	0	18,126	1,368
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	6,275	60,547	76,678	0	0	0	3,481,150	262,693
56.00 Drugs Charged to Patients	0	0	0	0	0	57,341	86,986	0	0	0	490,752	37,033
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	0	0
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
59.00 ECHOS	0	1,629	0	0	2,268	1,818	7,844	0	0	0	114,108	8,611
59.01	0	0	0	0	0	0	0	0	0	0	0	0
59.02	0	0	0	0	0	0	0	0	0	0	0	0
59.03	0	0	0	0	0	0	0	0	0	0	0	0
60.00 Clinic	0	0	0	0	0	0	0	0	0	0	0	0
60.01 Gastro-Intestinal Services	0	0	0	0	0	0	0	0	0	0	0	0
60.02 Outpatient Psychiatry	0	0	0	0	0	0	0	0	0	0	0	0
60.03 Clinic - USF / OCC Med Clinic	0	0	0	0	0	0	0	0	0	0	0	0
61.00 Emergency	0	20,618	4,867	9,969	5,864	7,370	135,658	0	0	0	2,397,167	180,894
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
71.00 Home Health Agency	0	0	0	0	0	0	0	0	0	0	0	0
72.00	0	0	0	0	0	0	0	0	0	0	0	0
93.00 Hospice	0	0	0	0	0	0	0	0	0	0	0	0
94.00	0	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTERS												
96.00 Gift, Flower, Coffee Shop and Canteen	0	0	695	0	0	0	0	0	0	0	5,320	401
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
98.10 Visitor Meals	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
99.02 HIV Services	0	0	0	0	0	0	0	0	0	0	0	0
99.03 Women Service Line	0	0	0	0	0	0	0	0	0	0	0	0
99.04 Community Health Education	0	0	0	0	0	0	0	0	0	0	0	0
99.05 Lifetime	0	0	0	0	0	0	0	0	0	0	0	0
99.06 Public Relations	0	0	0	0	0	0	0	0	0	0	0	0
100.00 Adult Day Health Care	0	0	0	0	0	0	0	0	0	0	0	0
100.01 Foundation	0	0	0	0	0	0	0	0	0	0	0	0
100.02 Guest Room	0	0	0	0	0	0	0	0	0	0	0	0
100.03 Other Nonreimbursable Cost Ctr	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	375,919	143,926	591,491	232,905	477,512	1,049,432	0	0	0	30,585,104	2,146,057

Provider Name:
FRANK R. HOWARD MEMORIAL HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2008

TRIAL BALANCE EXPENSES	MAINT & REPAIRS 7.00	OPER PLANT 8.00	LAUNDRY & LINEN 9.00	HOUSEKEEP 10.00	DIETARY 11.00	CAFE 12.00	MAINT OF PERSONNEL 13.00	NURSING ADMIN 14.00	CENTRAL SERVICE & SUPPLY 15.00	PHARMACY 16.00	MEDICAL RECORDS & LIBRARY 17.00	SOCIAL SERVICE 18.00
GENERAL SERVICE COST CENTER												
1.00 Old Capital Related Costs - Building and Fixtures												
2.00 Old Capital Related Costs - Movable Equipment												
3.00 New Capital Related Costs - Building and Fixtures												
4.00 New Capital Related Costs - Movable Equipment												
4.01												
4.02												
4.03												
4.04												
4.05												
4.06												
4.07												
4.08												
5.00 Employee Benefits												
6.01 Communications												
6.02 Data Processing												
6.03 Purchasing / Receiving												
6.04 Patient Admitting												
6.05 Patient Accounting												
6.06												
6.07												
6.08												
6.06 Administration and General												
7.00 Maintenance and Repairs												
8.00 Operation of Plant												
9.00 Laundry and Linen Service												
10.00 Housekeeping												
11.00 Dietary												
12.00 Cafeteria												
13.00 Maintenance of Personnel												
14.00 Nursing Administration												
15.00 Central Services and Supply												
16.00 Pharmacy												
17.00 Medical Records and Library												
18.00 Social Service												
19.00												
19.02												
19.03												
21.00 Nursing School												
21.01 Clinical Pastoral Education												
22.00 Intern and Res Service - Salary and Fringes												
23.00 Intern and Res - Other Program												
24.00 Paramedical Ed Program												
INPATIENT ROUTINE COST CENTERS												
25.00 Adults and Pediatrics (Gen Routine)												
26.00 Intensive Care Unit												
27.00 Coronary Care Unit												
28.00 Neonatal Intensive Care Unit												
29.00 Surgical Intensive Care												
31.00 Subprovider												
31.01 Subprovider 2 Psych												
32.00												
33.00 Nursery												
34.00 Medicare Certified Nursing Facility												
35.00 Distinct Part Nursing Facility												
36.00 Adult Subacute Care Unit												
36.01 Subacute Care Unit II												
36.02 Transitional Care Unit												
TOTAL	316,539	127,821	98,430	215,105	595,454	52,137	0	667,359	4,547	13,358	425,625	91,260
	40,778	16,466	5,928	3,164	48,457	15,440	0	197,543	883	2,627	33,096	9,673

Provider Name:
FRANK R. HOWARD MEMORIAL HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2008

	TRIAL BALANCE EXPENSES	MAINT & REPAIRS 7.00	OPER PLANT 8.00	LAUNDRY & LINEN 9.00	HOUSEKEEP 10.00	DIETARY 11.00	CAFE 12.00	MAINT OF PERSONNEL 13.00	NURSING ADMIN 14.00	CENTRAL SERVICE & SUPPLY 15.00	PHARMACY 16.00	MEDICAL RECORDS & LIBRARY 17.00	SOCIAL SERVICE 18.00									
ANCILLARY COST CENTERS																						
37.00	Operating Room	136,113	54,964	19,937	23,872	3,009	19,980	0	255,787	16,900	29,345	93,057	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	8,145	3,289	0	165	0	6,044	0	0	937	4,053	25,190	0									
41.00	Radiology - Diagnostic	243,898	98,488	15,331	15,435	0	22,550	0	0	1,550	0	28,540	0									
41.01		0	0	0	0	0	0	0	0	0	0	0	0									
41.02		0	0	0	0	0	0	0	0	0	0	0	0									
42.00	Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0									
43.00	Radioisotope	0	0	0	0	0	0	0	0	0	0	0	0									
44.00	Laboratory	44,825	18,101	0	4,768	0	23,452	0	0	2,698	0	153,889	0									
44.01	Pathological Lab	0	0	0	0	0	0	0	0	0	0	0	0									
46.00	Whole Blood	0	0	0	0	0	0	0	0	0	0	0	0									
47.00	Blood Storing and Processing	15,625	6,309	0	1,783	0	316	0	0	0	0	7,906	0									
48.00	Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0									
49.00	Respiratory Therapy	14,293	5,772	10	1,682	0	4,119	0	52,647	794	0	1,005	0									
50.00	Physical Therapy	10,246	4,137	8,123	14,900	0	17,890	0	0	482	10	4,422	0									
51.00	Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0									
52.00	Speech Pathology	0	0	0	0	0	0	0	0	0	0	0	0									
53.00	Electrocardiology	5,942	2,400	0	0	0	962	0	0	0	0	31,421	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	168,956	0	0	0									
56.00	Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	893,178	33,699	0									
57.00	Renal Dialysis	0	0	0	0	0	0	0	0	0	0	0	0									
58.00	ASC (Non-Distinct Part)	3,945	1,593	0	266	0	631	0	0	0	0	4,958	0									
59.00	ECHOS	0	0	0	0	0	0	0	0	0	0	0	0									
59.01		0	0	0	0	0	0	0	0	0	0	0	0									
59.02		0	0	0	0	0	0	0	0	0	0	0	0									
59.03		0	0	0	0	0	0	0	0	0	0	0	0									
60.00	Clinic	0	0	0	0	0	0	0	0	0	0	0	0									
60.01	Gastro-Intestinal Services	0	0	0	0	0	0	0	0	0	0	0	0									
60.02	Outpatient Psychiatry	0	0	0	0	0	0	0	0	0	0	0	0									
60.03	Clinic - USF / OCC Med Clinic	0	0	0	0	0	0	0	0	0	0	0	0									
61.00	Emergency	46,259	18,680	43,619	20,708	8,578	16,732	0	214,139	4,191	13,882	151,679	0									
62.00	Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0									
71.00	Home Health Agency	0	0	0	0	0	0	0	0	0	0	0	0									
72.00	Hospice	0	0	0	0	0	0	0	0	0	0	0	0									
93.00		0	0	0	0	0	0	0	0	0	0	0	0									
94.00		0	0	0	0	0	0	0	0	0	0	0	0									
NONREIMBURSABLE COST CENTERS																						
96.00	Gift, Flower, Coffee Shop and Canteen	9,324	3,765	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	29,865	0	0	0	0	0	0	0									
98.10	Visitor Meals	0	0	0	0	24,610	0	0	0	0	0	0	0									
99.00	Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0									
99.02	HIV Services	0	0	0	0	0	0	0	0	0	0	0	0									
99.03	Women Service Line	0	0	0	0	0	0	0	0	0	0	0	0									
99.04	Community Health Education	0	0	0	0	0	0	0	0	0	0	0	0									
99.05	Lifetime	0	0	0	0	0	0	0	0	0	0	0	0									
99.06	Public Relations	0	0	0	0	0	0	0	0	0	0	0	0									
100.00	Adult Day Health Care	0	0	0	0	0	0	0	0	0	0	0	0									
100.01	Foundation	0	0	0	0	0	0	0	0	0	0	0	0									
100.02	Guest Room	0	0	0	0	0	0	0	0	0	0	0	0									
100.03	Other Nonreimbursable Cost Ctr	0	0	0	0	0	0	0	0	0	0	0	0									
TOTAL											1,241,516	478,373	195,808	314,124	709,973	217,296	0	1,387,476	203,116	956,575	994,486	100,933

STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (WS B)

SCHEDULE 8.3

Provider Name:
FRANK R. HOWARD MEMORIAL HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2008

TRIAL BALANCE EXPENSES	ALLOC COST 19.00	ALLOC COST 19.02	ALLOC COST 19.03	NON-PHYSICIAN ANESTH 21.00	NURSING SCHOOL 21.01	INT & RES SALARY & FRINGES 22.00	INT & RES PROGRAM 23.00	PARAMED EDUCAT 24.00	SUBTOTAL	STEP-DOWN ADJUSTMENT	TOTAL COST
ANCILLARY COST CENTERS											
37.00 Operating Room	0	0	0	0	0	0	0	0	3,330,411	0	3,330,411
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	1,561,261	0	1,561,261
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	3,218,504	0	3,218,504
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	0	0	0
44.00 Laboratory	0	0	0	0	0	0	0	0	2,674,025	0	2,674,025
44.01 Pathological Lab	0	0	0	0	0	0	0	0	0	0	0
46.00 Whole Blood	0	0	0	0	0	0	0	0	0	0	0
47.00 Blood Storing and Processing	0	0	0	0	0	0	0	0	0	0	0
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	235,425	0	235,425
49.00 Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0
50.00 Physical Therapy	0	0	0	0	0	0	0	0	472,504	0	472,504
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	1,393,591	0	1,393,591
52.00 Speech Pathology	0	0	0	0	0	0	0	0	0	0	0
53.00 Electrocardiology	0	0	0	0	0	0	0	0	0	0	0
54.00 Electroencephalography	0	0	0	0	0	0	0	0	60,220	0	60,220
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0	0
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	3,912,920	0	3,912,920
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	1,454,661	0	1,454,661
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0
59.00 ECHOS	0	0	0	0	0	0	0	0	134,111	0	134,111
59.01	0	0	0	0	0	0	0	0	0	0	0
59.02	0	0	0	0	0	0	0	0	0	0	0
59.03	0	0	0	0	0	0	0	0	0	0	0
60.00 Clinic	0	0	0	0	0	0	0	0	0	0	0
60.01 Gastro-Intestinal Services	0	0	0	0	0	0	0	0	0	0	0
60.02 Outpatient Psychiatry	0	0	0	0	0	0	0	0	0	0	0
60.03 Clinic - USF / OCC Med Clinic	0	0	0	0	0	0	0	0	0	0	0
61.00 Emergency	0	0	0	0	0	0	0	0	0	0	0
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0
71.00 Home Health Agency	0	0	0	0	0	0	0	0	0	0	0
72.00	0	0	0	0	0	0	0	0	0	0	0
93.00 Hospice	0	0	0	0	0	0	0	0	0	0	0
94.00	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTERS											
96.00 Gift, Flower, Coffee Shop and Canteen	0	0	0	0	0	0	0	0	18,810	0	18,810
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	29,865	0	29,865
98.10 Visitor Meals	0	0	0	0	0	0	0	0	24,610	0	24,610
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0
99.02 HIV Services	0	0	0	0	0	0	0	0	0	0	0
99.03 Women Service Line	0	0	0	0	0	0	0	0	0	0	0
99.04 Community Health Education	0	0	0	0	0	0	0	0	0	0	0
99.05 Lifetime	0	0	0	0	0	0	0	0	0	0	0
99.06 Public Relations	0	0	0	0	0	0	0	0	0	0	0
100.00 Adult Day Health Care	0	0	0	0	0	0	0	0	0	0	0
100.01 Foundation	0	0	0	0	0	0	0	0	0	0	0
100.02 Guest Room	0	0	0	0	0	0	0	0	0	0	0
100.03 Other Nonreimbursable Cost Ctr	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0	0	0	30,585,104	0	30,585,104

Provider Name:
FRANK R. HOWARD MEMORIAL HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2008

	EMP BENE (GROSS SALARIES) 5.00	COMMUNI- CATION (NONPT PHONES) 6.01	DATA PROCESSING (# TERMINALS) 6.02	PURCHASING (SUPPLIES EXPENSE) 6.03	ADMITTING (INPAT REVENUE) 6.04 (Adj 5)	PATIENT ACCOUNTING (GRS REV) 6.05 (Adj 6)	STAT	STAT	STAT	ADM & GEN (ACCUM COST)	MAINT & REPAIRS (SQ.FT) 7.00
GENERAL SERVICE COST CENTERS											
1.00											
2.00	Old Capital Related Costs - Building and Fixtures										
3.00	Old Capital Related Costs - Movable Equipment										
4.00	New Capital Related Costs - Building and Fixtures										
4.01	New Capital Related Costs - Movable Equipment										
4.02											
4.03											
4.04											
4.05											
4.06											
4.07											
4.08											
5.00	Employee Benefits	21,818									
6.01	Communications	136,744	6								
6.02	Data Processing	54,039	4								
6.03	Purchasing / Receiving	274,004	4	3	29,806						
6.04	Patient Admitting	338,427	15	10	41,105						
6.05	Patient Accounting										
6.06											
6.07											
6.08											
6.06	Administration and General	722,841	32	17	66,952				1,154,403		
7.00	Maintenance and Repairs	488,799	2	2	81,256				391,934		1,110
8.00	Operation of Plant		5	5	10,704				180,865		18
9.00	Laundry and Linen Service	35,024			407				273,385		231
10.00	Housekeeping	161,895			34,724				565,078		1,353
11.00	Dietary	231,469	5	4	193,487				187,672		215
12.00	Cafeteria	122,533							0		
13.00	Maintenance of Personnel								1,228,975		740
14.00	Nursing Administration	718,545	8	12	18,037				114,063		1,078
15.00	Central Services and Supply	54,373			1,333				863,875		243
16.00	Pharmacy	494,903	5	4	10,048				806,584		1,490
17.00	Medical Records and Library	370,817	19	16	17,171				74,915		268
18.00	Social Service	37,667	2	1	1,658				0		
19.00									0		
19.02									0		
19.03									0		
21.00	Nursing School								0		
21.01	Clinical Pastoral Education								0		
22.00	Intern and Res Service - Salary and Fringes								0		
23.00	Intern and Res - Other Program								0		
24.00	Paramedical Ed Program								0		
24.00	INPATIENT ROUTINE COST CENTERS								0		
25.00	Adults and Pediatrics (Gen Routine)	2,387,930	27	27	96,122	11,307,112	11,369,033		4,205,335		6,179
26.00	Intensive Care Unit	519,405	4	3	11,861	2,742,199	2,742,199		1,342,020		796
27.00	Coronary Care Unit								0		
28.00	Neonatal Intensive Care Unit								0		
29.00	Surgical Intensive Care								0		
31.00	Subprovider								0		
31.01	Subprovider 2 Psych								0		
32.00									0		
33.00	Nursery								0		
34.00	Medicare Certified Nursing Facility								0		
35.00	Distinct Part Nursing Facility								0		
36.00	Adult Subacute Care Unit								0		
36.01	Subacute Care Unit II								0		
36.02	Transitional Care Unit								0		

STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:
FRANK R. HOWARD MEMORIAL HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2008

	EMP BENE (GROSS SALARIES) 5.00	COMMUNI- CATION (NONPT PHONES) 6.01	DATA PROCESSING (# TERMINALS) 6.02	PURCHASING (SUPPLIES EXPENSE) 6.03	ADMITTING (INPAT REVENUE) 6.04	PATIENT ACCOUNTING (GRS REV) 6.05	STAT	STAT	STAT	ADM & GEN (ACCUM COST) 6.08	MAINT & REPAIRS (SQ.FT) 7.00
					(Adj 5)	(Adj 6)	6.06	6.07	6.08		
ANCILLARY COST CENTERS											
37.00	1,211,021	10	8	123,577	12,897,296	19,393,325				2,489,578	2,657
38.00										0	
39.00										0	
40.00	926,853	1	1	5,461	4,276,506	5,891,097				1,407,244	159
41.00	942,602	20	15	74,432	2,007,321	13,862,230				2,596,756	4,761
41.01										0	
41.02										0	
42.00										0	
43.00										0	
44.00	859,108	11	13		3,562,641	10,591,962				2,256,047	875
44.01										0	
46.00										0	
47.00	18,017	1	1	102,430	133,297	161,069				189,209	305
48.00										0	
49.00	157,830	2	3	21,214	795,916	894,304				364,665	279
50.00	701,417	16	17	31,738	1,158,044	3,444,784				1,239,822	200
51.00										0	
52.00										0	
53.00					221,817	641,750				18,126	116
54.00										0	
55.00				27,960	6,755,958	7,127,076				3,481,150	
56.00					6,398,148	8,085,173				490,752	
57.00										0	
58.00	55,222			10,103	202,900	729,082				114,108	77
59.00										0	
59.01										0	
59.02										0	
59.03										0	
60.00										0	
60.01										0	
60.02										0	
60.03										0	
61.00	698,865	7	3	26,129	822,345	12,609,081				2,397,167	903
62.00										0	
71.00										0	
72.00										0	
93.00										0	
94.00										0	
NONREIMBURSABLE COST CENTERS											
96.00		1								5,320	182
97.00										0	
98.00										0	
98.10										0	
99.00										0	
99.02										0	
99.03										0	
99.04										0	
99.05										0	
99.06										0	
100.00										0	
100.01										0	
100.02										0	
100.03										0	
TOTAL	12,742,168	207	178	1,037,715	53,281,500	97,542,165	0	0	0	28,439,047	24,235
COST TO BE ALLOCATED	375,919	143,926	591,491	232,905	477,512	1,049,432	0	0	0	2,146,057	1,241,516
UNIT COST MULTIPLIER - SCH 8	0.029502	695.293746	3322.984807	0.224440	0.008962	0.010759	0.000000	0.000000	0.000000	0.075462	51.228227

STATE OF CALIFORNIA

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

SCHEDULE 9.2

Provider Name:
FRANK R. HOWARD MEMORIAL HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2008

	OPER PLANT (SQ FT)	LAUNDRY & LINEN (LB LNDRY)	HOUSE-KEEPING (HR SERV)	DIETARY (MEALS SERVED)	CAFETERIA (FTEs)	MAINT OF PERSONNEL (# HOUSED)	NURSING ADMIN (NURSE HR)	CENT SERV & SUPPLY (CST REQ)	PHARMACY (COSTS REQUIS)	MED REC (TIME SPENT)	SOC SERV (TIME SPENT)	STAT
	8.00	9.00	10.00	11.00	12.00	13.00	14.00	15.00	16.00	17.00	18.00	19.00
ANCILLARY COST CENTERS												
37.00	2,657	16,287	14,900	67	1,329		27,650	334,465	11,417	1,389		
38.00												
39.00												
40.00	159		103		402			18,550	1,577	376		
41.00	4,761	12,524	9,634		1,500			30,683		426		
41.01												
41.02												
42.00												
43.00												
44.00	875		2,976		1,560			53,398		2,297		
44.01												
46.00												
47.00	305		1,113		21					118		
48.00												
49.00	279	8	1,050		274		5,691	15,713		15		
50.00	200	6,636	9,300		1,190			9,543		66		
51.00												
52.00												
53.00	116				64					469		
54.00												
55.00								3,343,713	47	503		
56.00									347,497			
57.00												
58.00												
59.00	77		166		42					74		
59.01												
59.02												
59.03												
60.00												
60.01												
60.02												
60.03												
61.00	903	35,633	12,925	191	1,113		23,148	82,936	5,401	2,264		
62.00												
71.00												
72.00												
93.00												
94.00												
NONREIMBURSABLE COST CENTERS												
96.00	182											
97.00												
98.00				665								
98.10				548								
99.00												
99.02												
99.03												
99.04												
99.05												
99.06												
100.00												
100.01												
100.02												
100.03												
TOTAL	23,125	159,959	196,064	15,809	14,454	0	149,983	4,019,746	372,162	14,844	4,998	0
COST TO BE ALLOCATED	478,373	195,808	314,124	709,973	217,296	0	1,387,476	203,116	956,575	994,486	100,933	0
UNIT COST MULTIPLIER - SCH 8	20.686419	1.224114	1.602152	44.909439	15.033632	0.000000	9.250886	0.050530	2.570318	66.995642	20.194691	0.000000

Provider Name:
FRANK R. HOWARD MEMORIAL HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2008

STAT	STAT	NONPHY ANESTH (ASG TIME)	NURSE SCHOOL (ASG TIME)	I&R-SAL & FRINGES (ASG TIME)	I&R-PRG COST (ASG TIME)	PARAMED EDUCAT (ASG TIME)
19.02	19.03	21.00	21.01	22.00	23.00	24.00
GENERAL SERVICE COST CENTERS						
1.00						
2.00						
3.00						
4.00						
4.01						
4.02						
4.03						
4.04						
4.05						
4.06						
4.07						
4.08						
5.00						
6.01						
6.02						
6.03						
6.04						
6.05						
6.06						
6.07						
6.08						
6.06						
7.00						
8.00						
9.00						
10.00						
11.00						
12.00						
13.00						
14.00						
15.00						
16.00						
17.00						
18.00						
19.00						
19.02						
19.03						
21.00						
21.01						
22.00						
23.00						
24.00						
25.00						
26.00						
27.00						
28.00						
29.00						
31.00						
31.01						
32.00						
33.00						
34.00						
35.00						
36.00						
36.01						
36.02						

TRIAL BALANCE OF EXPENSES

Provider Name:
FRANK R. HOWARD MEMORIAL HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2008

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	GENERAL SERVICE COST CENTERS			
1.00	Old Capital Related Costs - Building and Fixtures	\$ 604,339	\$ 0	\$ 604,339
2.00	Old Capital Related Costs - Movable Equipment	755	0	755
3.00	New Capital Related Costs - Building and Fixtures	241,621	(54,325)	187,296
4.00	New Capital Related Costs - Movable Equipment	178,642	(7,014)	171,628
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	301,600	61,000	362,600
6.01	Communications	139,844	0	139,844
6.02	Data Processing	729,976	(157,098)	572,878
6.03	Purchasing / Receiving	202,392	0	202,392
6.04	Patient Admitting	402,665	0	402,665
6.05	Patient Accounting	983,713	0	983,713
6.06			0	0
6.07			0	0
6.08			0	0
6.06	Administration and General	2,078,606	(122,351)	1,956,255
7.00	Maintenance and Repairs	1,014,543	19,779	1,034,322
8.00	Operation of Plant	335,059	0	335,059
9.00	Laundry and Linen Service	177,269	1,914	179,183
10.00	Housekeeping	253,660	0	253,660
11.00	Dietary	455,590	557	456,147
12.00	Cafeteria	177,398	0	177,398
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	1,147,554	(12,185)	1,135,369
15.00	Central Services and Supply	78,770	0	78,770
16.00	Pharmacy	822,724	0	822,724
17.00	Medical Records and Library	679,260	0	679,260
18.00	Social Service	60,417	0	60,417
19.00			0	0
19.02			0	0
19.03			0	0
21.00	Nursing School		0	0
21.01	Clinical Pastoral Education		0	0
22.00	Intern and Res Service - Salary and Fringes		0	0
23.00	Intern and Res - Other Program		0	0
24.00	Paramedical Ed Program		0	0
	INPATIENT ROUTINE COST CENTERS			
25.00	Adults and Pediatrics (Gen Routine)	3,589,778	0	3,589,778
26.00	Intensive Care Unit	1,232,551	0	1,232,551
27.00	Coronary Care Unit		0	0
28.00	Neonatal Intensive Care Unit		0	0
29.00	Surgical Intensive Care		0	0
31.00	Subprovider		0	0
31.01	Subprovider 2 Psych		0	0
32.00			0	0
33.00	Nursery		0	0
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:
FRANK R. HOWARD MEMORIAL HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2008

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
37.00	Operating Room	\$ 1,986,046	\$ 0	\$ 1,986,046
38.00	Recovery Room		0	0
39.00	Delivery Room and Labor Room		0	0
40.00	Anesthesiology	1,268,024	0	1,268,024
41.00	Radiology - Diagnostic	2,173,893	0	2,173,893
41.01			0	0
41.02			0	0
42.00	Radiology - Therapeutic		0	0
43.00	Radioisotope		0	0
44.00	Laboratory	2,006,867	0	2,006,867
44.01	Pathological Lab		0	0
46.00	Whole Blood		0	0
47.00	Blood Storing and Processing	149,295	0	149,295
48.00	Intravenous Therapy		0	0
49.00	Respiratory Therapy	318,491	0	318,491
50.00	Physical Therapy	1,090,755	0	1,090,755
51.00	Occupational Therapy		0	0
52.00	Speech Pathology		0	0
53.00	Electrocardiology	5,641	0	5,641
54.00	Electroencephalography		0	0
55.00	Medical Supplies Charged to Patients	3,341,434	(3,785)	3,337,649
56.00	Drugs Charged to Patients	346,425	0	346,425
57.00	Renal Dialysis		0	0
58.00	ASC (Non-Distinct Part)		0	0
59.00	ECHOS	98,164	0	98,164
59.01			0	0
59.02			0	0
59.03			0	0
60.00	Clinic		0	0
60.01	Gastro-Intestinal Serviceis		0	0
60.02	Outpatient Psychiatry		0	0
60.03	Clinic - USF / OCC Med Clinic		0	0
61.00	Emergency	2,184,851	0	2,184,851
62.00	Observation Beds		0	0
71.00	Home Health Agency		0	0
72.00			0	0
93.00	Hospice		0	0
94.00			0	0
	SUBTOTAL	\$ 30,858,612	\$ (273,508)	\$ 30,585,104
	NONREIMBURSABLE COST CENTERS			
96.00	Gift, Flower, Coffee Shop and Canteen		0	0
97.00	Research		0	0
98.00	Physicians' Private Office		0	0
98.10	Visitor Meals		0	0
99.00	Nonpaid Workers		0	0
99.02	HIV Serviceis		0	0
99.03	Women Service Line		0	0
99.04	Community Health Education		0	0
99.05	Lifetime		0	0
99.06	Public Relations		0	0
100.00	Adult Day Health Care		0	0
100.01	Foundation		0	0
100.02	Guest Room		0	0
100.03	Other Nonreimbursable Cost Ctr		0	0
100.99	SUBTOTAL	\$ 0	\$ 0	\$ 0
101	TOTAL	\$ 30,858,612	\$ (273,508)	\$ 30,585,104

(To Schedule 8)

Provider Name		Fiscal Period		Provider Number		Adjustments	
FRANK R. HOWARD MEMORIAL HOSPITAL		JANUARY 1, 2008 THROUGH DECEMBER 31, 2008		ZZR00440G		19	
Report References							
Adj. No.	Audit Report	Work Sheet		Cost Report		As Reported	Increase (Decrease)
		Part	Title	Line	Col.		
<p>1</p> <p>The services provided to Medi-Cal inpatients during the State fiscal year of July 1, 2008 through December 31, 2008 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 10. W & I Code, Section 14105.245</p> <p><u>MEMORANDUM ADJUSTMENT</u></p>							

Provider Name		Fiscal Period		Provider Number		Adjustments		
FRANK R. HOWARD MEMORIAL HOSPITAL		JANUARY 1, 2008 THROUGH DECEMBER 31, 2008		ZZR00440G		19		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			AS Reported	Increase (Decrease)	AS Adjusted
			Part	Title	Line			
RECLASSIFICATIONS OF REPORTED COSTS								
2	10A	A	6.06	7	Administration and General	\$2,078,606	\$13,469	\$2,092,075 *
	10A	A	14.00	7	Nursing Administration	1,147,554	(13,469)	1,134,085 *
To reclassify quality assurance expenses to Administration and General for proper cost determination.								
CMS Pub. 15-1, Sections 2300, 2304, and 2306								
3	10A	A	7.00	7	Maintenance and Repairs	\$1,014,543	\$30	\$1,014,573 *
	10A	A	9.00	7	Laundry and Linen Service	177,269	1,914	179,183
	10A	A	11.00	7	Dietary	455,590	557	456,147
	10A	A	14.00	7	Nursing Administration	1,134,085	1,284	1,135,369
	10A	A	55.00	7	Medical Supplies Charged to Patients	3,341,434	(3,785)	3,337,649
To reverse the provider's reclassification of these supplies as they are not medical supplies that are chargeable to patients.								
CMS Pub. 15-1, Sections 2302.4, 2302.9, and 2306								

*Balance carried forward from prior/to subsequent adjustments

Provider Name		Fiscal Period		Provider Number		Adjustments		
FRANK R. HOWARD MEMORIAL HOSPITAL		JANUARY 1, 2008 THROUGH DECEMBER 31, 2008		ZZR00440G		19		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			AS Reported	Increase (Decrease)	AS Adjusted
			Part	Title	Line			
ADJUSTMENT TO REPORTED COSTS								
4	10A	A		3.00	7	\$241,621	(\$54,325)	\$187,296
	10A	A		4.00	7	178,642	(7,014)	171,628
	10A	A		5.00	7	301,600	61,000	362,600
	10A	A		6.02	7	729,976	(157,098)	572,878
	10A	A		6.06	7	2,092,075	(135,820)	1,956,255
	10A	A		7.00	7	1,014,573	19,749	1,034,322
To adjust the home office cost to agree with the filed Home Office cost report. CMS Pub. 15-1, Sections 2150.2, 2300, and 2304								

*Balance carried forward from prior/to subsequent adjustments

Provider Name		Fiscal Period			Provider Number		Adjustments	
FRANK R. HOWARD MEMORIAL HOSPITAL		JANUARY 1, 2008 THROUGH DECEMBER 31, 2008			ZZR00440G		19	
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			AS Reported	Increase (Decrease)	AS Adjusted
			Part	Title	Line			
ADJUSTMENTS TO REPORTED STATISTICS								
5	9	B-1	44.00	6.04	Laboratory (Inpatient Revenue)	3,404,257	158,384	3,562,641
	9	B-1	61.00	6.04	Emergency	710,141	112,204	822,345
	9	B-1	6.04	6.04	Total Statistics - Inpatient Revenue	53,010,912	270,588	53,281,500
6	9	B-1	44.00	6.05	Laboratory (Gross Revenue)	10,275,288	316,674	10,591,962
	9	B-1	61.00	6.05	Emergency	12,491,992	117,089	12,609,081
	9	B-1	6.05	6.05	Total Statistics - Gross Revenue	97,108,402	433,763	97,542,165

To adjust inpatient and gross revenue statistics to agree with the Laboratory and Emergency revenue adjustment.
 CMS Pub. 15-1, Sections 2304 and 2306

Provider Name		Fiscal Period				Provider Number		Adjustments	
FRANK R. HOWARD MEMORIAL HOSPITAL		JANUARY 1, 2008 THROUGH DECEMBER 31, 2008				ZZR00440G		19	
Report References									
Adj. No.	Audit Report	Work Sheet	Cost Report			AS Reported	Increase (Decrease)	AS Adjusted	
			Part	Title	Line				
7	5	C	I	44.00	8	Laboratory	\$10,275,288	\$316,674	\$10,591,962
	5	C	I	61.00	8	Emergency	12,491,992	117,089	12,609,081
<p style="text-align: center;">ADJUSTMENT TO REPORTED TOTAL CHARGES</p> <p>To include omitted revenues for proper matching of revenue and expense and to agree with the trial balance. CMS Pub. 15-1, Sections 2102, 2202.4, 2204, 2206, 2300, and 2304</p>									

Provider Name		Fiscal Period			Provider Number		Adjustments		
FRANK R. HOWARD MEMORIAL HOSPITAL		JANUARY 1, 2008 THROUGH DECEMBER 31, 2008			ZZR00440G		19		
Report References									
Adj. No.	Audit Report	Work Sheet	Cost Report			AS Reported	Increase (Decrease)	AS Adjusted	
			Part	Title	Line				Col.
8	1	E-3	XIX	50.00	1	Physician Professional Component	\$17,934	(\$17,934)	\$0
To reverse the provider's adjustment for HBP allowable cost as it will be recalculated on Schedule 7 for proper cost determination. CMS Pub. 15-1, Section 2182, 2300, and 2304									
9	7	Not Reported				ECHOS (Remuneration)	\$0	\$39,400	\$39,400
	7	Not Reported				Emergency Room	0	724,818	724,818
	7	Not Reported				Total	0	764,218	764,218
10	7	Not Reported				ECHOS (Gross Revenue)	\$0	\$729,082	\$729,082
	7	Not Reported				Emergency Room	0	12,609,081	12,609,081
	7	Not Reported				Total	0	13,338,163	13,338,163
11	7	Not Reported				ECHOS (Medi-Cal Charges)	\$0	\$6,821	\$6,821
	7	Not Reported				Emergency Room	0	229,672	229,672
	7	Not Reported				Total	0	236,493	236,493
To include Medi-Cal Hospital Based Physician costs and revenue and Medi-Cal revenue for proper cost determination. CMS Pub. 15-1, Sections 2182, 2300, and 2304									

Provider Name		Fiscal Period		Provider Number		Adjustments		
FRANK R. HOWARD MEMORIAL HOSPITAL		JANUARY 1, 2008 THROUGH DECEMBER 31, 2008		ZZR00440G		19		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			AS Reported	Increase (Decrease)	AS Adjusted
			Part	Title	Line			
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT								
16	3	E-3	III	XIX	33.00	1	\$4,330	\$5,387
	3	E-3	III	XIX	36.00	1	4,861	32,799
	1	E-3	III	XIX	57.00	1	1,873,582	1,713,335
<p>-Continued from previous page-</p> <p>To adjust Medi-Cal Settlement Data to agree with the following SURS Paid Claims Summary: Report Date: April 21, 2010 Payment Period: January 1, 2008 through March 31, 2010 Service Period: January 1, 2008 through December 31, 2008 CMS Pub. 15-1, Sections 2304, 2404, 2408, and 2408.3 CCR, Title 22, Sections 51511 and 51541</p>								

Provider Name		Fiscal Period				Provider Number		Adjustments	
FRANK R. HOWARD MEMORIAL HOSPITAL		JANUARY 1, 2008 THROUGH DECEMBER 31, 2008				ZZR00440G		19	
Report References									
Adj. No.	Audit Report	Work Sheet	Cost Report			AS Reported	Increase (Decrease)	AS Adjusted	
			Part	Title	Line				
17	3	Not Reported				\$0	\$13,706	\$13,706	
Routine Services - Late Billing Penalty To adjust for late billing penalties applicable to routine services. CCR Title 22, Section 51458.1 CMS Pub. 15-1, Sections 2304 and 2408 W & I Code, Section 14115									
18	1	E-3	III	XIX	51.00	1	\$39,558	(\$39,558)	\$0
Amounts Applicable to Prior Cost Reporting To eliminate amounts applicable to the prior year. CMS Pub. 15-1, Sections 2300, 2302.1, and 2304									
19	3	E-3	III	XIX	49.00	1	\$71,583	(\$71,583)	\$0
Recovery of Excess Depreciation Resulting From Utilization To eliminate provider's reported 10% payment reduction for proper cost determination. W & I Code, Section 14105.245 CMS Pub. 15-1, Section 2304									