

**REPORT
ON THE
COST REPORT REVIEW**

**SIERRA VIEW DISTRICT HOSPITAL
PORTERVILLE, CALIFORNIA
NATIONAL PROVIDER IDENTIFIERS: 1073736443 AND
1508089970**

**FISCAL PERIOD ENDED
JUNE 30, 2012**

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

**Section Chief: Michael Harrold
Audit Supervisor: Linda King
Auditor: Adrian Peña**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

May 1, 2014

John Chivers, CFO
Sierra View District Hospital
465 West Putnam Avenue
Porterville, CA 93257

SIERRA VIEW DISTRICT HOSPITAL
NATIONAL PROVIDER IDENTIFIER (NPI) 1073736443
FISCAL PERIOD ENDED JUNE 30, 2012

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 combined settlement for the fiscal period due the provider in the amount of \$1,538,307 and the audited costs presented in the Summary of Findings represent a proper determination in accordance with the reimbursement principles of applicable programs.

This audit report includes the:

1. Summary of Findings
2. Computation of Medi-Cal Reimbursement Settlement (NONCONTRACT Schedules)
3. Computation of Subacute Per Diem (ADULT SUBACUTE Schedules)
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.

Future long-term care prospective rates may be affected by this examination. The extent of the rate changes will be determined by the Department's Medi-Cal Benefits, Waiver Analysis and Rates Division.

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

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

John Chivers
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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:
SIERRA VIEW DISTRICT HOSPITAL

Fiscal Period Ended:
JUNE 30, 2012

		SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1) Provider NPI: 1073736443	Reported	\$ 632,593	
	Net Change	\$ 914,836	
	Audited Amount Due Provider (State)	\$ 1,547,430	
2. Subprovider I (SCHEDULE 1-1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
3. Subprovider II (SCHEDULE 1-2) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
4. Medi-Cal Contract Cost (CONTRACT SCH 1) Provider NPI:	Reported		\$ 0
	Net Change		\$ 0
	Audited Cost		\$ 0
	Audited Amount Due Provider (State)	\$ 0	
5. Distinct Part Nursing Facility (DPNF SCH 1) Provider NPI:	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
6. Distinct Part Nursing Facility (DPNF SCH 1-1) Provider NPI:	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
7. Adult Subacute (ADULT SUBACUTE SCH 1) Provider NPI: 1508089970	Reported		\$ 783.50
	Net Change		\$ (43.34)
	Audited Cost Per Day		\$ 740.16
	Audited Amount Due Provider (State)	\$ (9,123)	
8. Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7)		\$ 1,538,307	
9. Total Medi-Cal Cost			\$ 0

SUMMARY OF FINDINGS

Provider Name:
SIERRA VIEW DISTRICT HOSPITAL

Fiscal Period Ended:
JUNE 30, 2012

		SETTLEMENT	COST
10. Subacute (SUBACUTE SCH 1-1) Provider NPI:	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
11. Rural Health Clinic (RHC SCH 1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
12. Rural Health Clinic (RHC 95-210 SCH 1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
13. Rural Health Clinic (RHC 95-210 SCH 1-1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
14. County Medical Services Program (CMSP SCH 1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
15. Transitional Care (TC SCH 1) Provider NPI:	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
16. Total Other Settlement Due Provider - (Lines 10 through 15)		\$ 0	
17. Total Combined Audited Settlement Due Provider (State/CMSP/RHC) - (Line 8 + Line 16)		\$ 1,538,307	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
SIERRA VIEW DISTRICT HOSPITAL

Fiscal Period Ended:
JUNE 30, 2012

Provider NPI:
1073736443

		REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)		\$ 9,139,084	\$ 10,054,409
2. Excess Reasonable Cost Over Charges (Schedule 2)		\$ 0	\$ 0
3. Medi-Cal Inpatient Hospital Based Physician Services		\$ 0	N/A
4.	\$	\$ 0	0
5. TOTAL COST-Reimbursable to Provider (Lines 1 through 4)		\$ 9,139,084	\$ 10,054,409
6. Interim Payments (Adj 30)		\$ (8,506,491)	\$ (8,447,993)
7. Balance Due Provider (State)		\$ 632,593	\$ 1,606,416
8. Overpayments (Adj 36, 37)		\$ 0	\$ (12,526)
9. Credit Balances (Adj 34, 35)		\$ 0	\$ (46,460)
10.	\$	0	0
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)		\$ 632,593	\$ 1,547,430
		(To Summary of Findings)	

COMPUTATION OF LESSER OF
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:
SIERRA VIEW DISTRICT HOSPITALFiscal Period Ended:
JUNE 30, 2012Provider NPI:
1073736443

REPORTED

AUDITED

REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3) \$ 9,139,084 \$ 10,218,375

CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj 28) \$ 9,580,552 \$ 9,324,7603. Inpatient Ancillary Service Charges (Adj 28) \$ 23,136,722 \$ 28,072,7964. Total Charges - Medi-Cal Inpatient Services \$ 32,717,274 \$ 37,397,5565. Excess of Customary Charges Over Reasonable Cost
(Line 4 minus Line 1) * \$ 23,578,190 \$ 27,179,1816. 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:
SIERRA VIEW DISTRICT HOSPITALFiscal Period Ended:
JUNE 30, 2012Provider NPI:
1073736443

	REPORTED	AUDITED
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ 4,845,628	\$ 5,627,167
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ 4,293,456	\$ 4,591,208
3. Medi-Cal Inpatient Hospital Based Physician for Intern and Resident Services (Sch)	\$ 0	\$ 0
4. \$ \$	0	0
5. \$ \$	0	0
6. SUBTOTAL (Sum of Lines 1 through 5)	\$ 9,139,084	\$ 10,218,375
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	\$ (See Schedule 1)	\$ 0
8. SUBTOTAL	\$ 9,139,084	\$ 10,218,375
	(To Schedule 2)	
9. Medi-Cal Deductible (Adj)	\$ 0	\$ 0
10. Medi-Cal Coinsurance (Adj 29)	\$ 0	\$ (163,966)
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ 9,139,084	\$ 10,054,409
	(To Schedule 1)	

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
SIERRA VIEW DISTRICT HOSPITALFiscal Period Ended:
JUNE 30, 2012Provider NPI:
1073736443

GENERAL SERVICE UNIT NET OF SWING-BED COSTS

REPORTED	AUDITED
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INPATIENT DAYS

1. Total Inpatient Days (include private & swing-bed) (Adj 22)	28,062	28,087
2. Inpatient Days (include private, exclude swing-bed) (Adj 22)	28,062	28,087
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj 22)	26,400	26,425
5. Medicare NF Swing-Bed Days through Dec 31 (Adj)	0	0
6. Medicare NF Swing-Bed Days after Dec 31 (Adj)	0	0
7. Medi-Cal NF Swing-Bed Days through July 31 (Adj)	0	0
8. Medi-Cal NF Swing-Bed Days after July 31 (Adj)	0	0
9. Medi-Cal Days (excluding swing-bed) (Adj 25, 31)	3,380	3,796.75

SWING-BED ADJUSTMENT

17. Medicare NF Swing-Bed Rates through Dec 31 (Adj)	\$ 0.00	\$ 0.00
18. Medicare NF Swing-Bed Rates after Dec 31 (Adj)	\$ 0.00	\$ 0.00
19. Medi-Cal NF Swing-Bed Rates through July 31 (Adj)	\$ 0.00	\$ 0.00
20. Medi-Cal NF Swing-Bed Rates after July 31 (Adj)	\$ 0.00	\$ 0.00
21. Total Routine Serv Cost (Sch 8, Line 30, Col 27)	\$ 24,580,538	\$ 23,804,369
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)	\$ 24,580,538	\$ 23,804,369

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 43,365,079	\$ 43,365,079
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 43,365,079	\$ 43,365,079
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 ÷ L 28)	\$ 0.566828	\$ 0.548929
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)	\$ 1,642.62	\$ 1,641.06
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)	\$ 24,580,538	\$ 23,804,369

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 ÷ L 2)	\$ 875.94	\$ 847.52
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 2,960,677	\$ 3,217,822
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 1,332,779	\$ 1,373,386
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 4,293,456	\$ 4,591,208

(To Schedule 3)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
SIERRA VIEW DISTRICT HOSPITAL

Fiscal Period Ended:
JUNE 30, 2012

Provider NPI:
1073736443

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 43, Col 27)	\$ 1,717,432	\$ 1,476,861
2. Total Inpatient Days (Adj 22)	3,563	3,550
3. Average Per Diem Cost	\$ 482.02	\$ 416.02
4. Medi-Cal Inpatient Days (Adj 25, 31)	1,527	1,455.50
5. Cost Applicable to Medi-Cal	\$ 736,045	\$ 605,517
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 31, Col 27)	\$ 4,738,886	\$ 4,619,377
7. Total Inpatient Days (Adj 22)	2,438	2,464
8. Average Per Diem Cost	\$ 1,943.76	\$ 1,874.75
9. Medi-Cal Inpatient Days (Adj 25, 31)	307	408.25
10. Cost Applicable to Medi-Cal	\$ 596,734	\$ 765,367
CORONARY CARE UNIT		
11. Total Inpatient Routine Cost (Sch 8, Line 32, Col 27)	\$ 0	\$ 0
12. Total Inpatient Days (Adj)	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Adj)	0	0
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0
BURN INTENSIVE CARE UNIT		
16. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 0	\$ 0
17. Total Inpatient Days (Adj)	0	0
18. Average Per Diem Cost	\$ 0.00	\$ 0.00
19. Medi-Cal Inpatient Days (Adj)	0	0
20. Cost Applicable to Medi-Cal	\$ 0	\$ 0
SURGICAL INTENSIVE CARE UNIT		
21. Total Inpatient Routine Cost (Sch 8, Line 34, Col 27)	\$ 0	\$ 0
22. Total Inpatient Days (Adj)	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Adj)	0	0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
OTHER SPECIAL CARE (SPECIFY)		
26. Total Inpatient Routine Cost (Sch 8, Line 35, Col 27)	\$ 0	\$ 0
27. Total Inpatient Days (Adj)	0	0
28. Average Per Diem Cost	\$ 0.00	\$ 0.00
29. Medi-Cal Inpatient Days (Adj)	0	0
30. Cost Applicable to Medi-Cal	\$ 0	\$ 0
ADMINISTRATIVE DAYS		
31. Per Diem Rate (Adj 26)	\$ 129.00	\$ 416.95
32. Medi-Cal Inpatient Days (Adj 26)	0	6
33. Cost Applicable to Medi-Cal	\$ 0	\$ 2,502
ADMINISTRATIVE DAYS		
34. Per Diem Rate (Adj)	\$ 0.00	\$ 0.00
35. Medi-Cal Inpatient Days (Adj)	0	0
36. Cost Applicable to Medi-Cal	\$ 0	\$ 0
37. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,28,31)	\$ 1,332,779	\$ 1,373,386

(To Schedule 4)

SCHEDULE OF MEDI-CAL ANCILLARY COSTS

Provider Name:
SIERRA VIEW DISTRICT HOSPITALFiscal Period Ended:
JUNE 30, 2012Provider NPI:
1073736443

		TOTAL ANCILLARY COST *	TOTAL ANCILLARY CHARGES (Adj 24)	RATIO COST TO CHARGES	MEDI-CAL CHARGES (From Schedule 6)	MEDI-CAL COST
ANCILLARY COST CENTERS						
50.00	Operating Room	\$ 10,949,595	\$ 35,427,122	0.309074	\$ 2,997,821	\$ 926,548
51.00	Recovery Room	0	0	0.000000	0	0
52.00	Delivery Room and Labor Room	5,256,850	6,865,062	0.765740	2,081,333	1,593,759
53.00	Anesthesiology	0	0	0.000000	0	0
54.00	Radiology-Diagnostic	5,054,702	27,090,789	0.186584	424,502	79,205
55.00	Radiology-Therapeutic	4,350,995	50,235,373	0.086612	3,584	310
56.00	Radioisotope	332,015	1,040,797	0.319001	61,206	19,525
56.01	Ultra Sound	1,126,766	7,724,028	0.145878	322,073	46,983
57.00	Computed Tomography (CT) Scan	1,709,656	23,470,349	0.072843	669,380	48,760
58.00	Magnetic Resonance Imaging (MRI)	879,444	10,317,071	0.085242	0	0
59.00	Cardiac Catheterization	0	0	0.000000	0	0
60.00	Laboratory	7,849,001	44,034,148	0.178248	2,810,320	500,934
61.00	PBP Clinical Laboratory Services-Program Onl	0	0	0.000000	0	0
62.00	Whole Blood & Packed Red Blood Cells	891,206	908,529	0.980933	86,455	84,807
63.00	Blood Storing, Processing, & Trans.	0	0	0.000000	0	0
64.00	Intravenous Therapy	0	0	0.000000	0	0
65.00	Respiratory Therapy	2,445,719	39,404,534	0.062067	1,579,260	98,020
66.00	Physical Therapy	1,171,357	1,515,540	0.772897	50,363	38,925
67.00	Occupational Therapy	0	0	0.000000	0	0
68.00	Speech Pathology	112,108	216,794	0.517117	5,807	3,003
69.00	Electrocardiology	396,557	5,412,620	0.073265	757,327	55,486
70.00	Electroencephalography	0	0	0.000000	0	0
71.00	Medical Supplies Charged to Patients	10,001,657	113,194,219	0.088358	9,263,521	818,510
72.00	Implantable Devices Charged to Patients	0	0	0.000000	0	0
73.00	Drugs Charged to Patients	9,940,090	56,288,154	0.176593	5,615,000	991,569
74.00	Renal Dialysis	4,105,730	20,351,305	0.201743	31,251	6,305
75.00	ASC (Non-Distinct Part)	0	0	0.000000	0	0
76.00	Other Ancillary (specify)	235,229	329,158	0.714638	0	0
77.00		0	0	0.000000	0	0
78.00		0	0	0.000000	0	0
79.00		0	0	0.000000	0	0
80.00		0	0	0.000000	0	0
81.00		0	0	0.000000	0	0
82.00		0	0	0.000000	0	0
83.00		0	0	0.000000	0	0
84.00		0	0	0.000000	0	0
85.00		0	0	0.000000	0	0
86.00		0	0	0.000000	0	0
87.00		0	0	0.000000	0	0
88.00	Rural Health Clinic (RHC)	0	0	0.000000	0	0
89.00	Federally Qualified Health Center (FQHC)	0	0	0.000000	0	0
90.00	Clinic	0	0	0.000000	0	0
91.00	Emergency	10,414,135	43,494,967	0.239433	1,313,593	314,518
92.00	Observation Beds	0	3,908,059	0.000000	0	0
93.00	Other Outpatient Services (Specify)	0	0	0.000000	0	0
93.01		0	0	0.000000	0	0
93.02		0	0	0.000000	0	0
93.03		0	0	0.000000	0	0
93.04		0	0	0.000000	0	0
93.05		0	0	0.000000	0	0
	TOTAL	\$ 77,222,812	\$ 491,228,618		\$ 28,072,796	\$ 5,627,167

(To Schedule 3)

ADJUSTMENTS TO MEDI-CAL CHARGES

Provider Name:
SIERRA VIEW DISTRICT HOSPITALFiscal Period Ended:
JUNE 30, 2012Provider NPI:
1073736443

ANCILLARY CHARGES		REPORTED	ADJUSTMENTS (Adj 27)	AUDITED
50.00	Operating Room	\$ 1,640,771	\$ 1,357,050	\$ 2,997,821
51.00	Recovery Room			0
52.00	Delivery Room and Labor Room	2,188,729	(107,396)	2,081,333
53.00	Anesthesiology			0
54.00	Radiology-Diagnostic	727,867	(303,365)	424,502
55.00	Radiology-Therapeutic	5,371	(1,787)	3,584
56.00	Radioisotope	50,433	10,773	61,206
56.01	Ultra Sound	251,373	70,700	322,073
57.00	Computed Tomography (CT) Scan	469,705	199,675	669,380
58.00	Magnetic Resonance Imaging (MRI)	105,319	(105,319)	0
59.00	Cardiac Catheterization			0
60.00	Laboratory	2,325,614	484,706	2,810,320
61.00	PBP Clinical Laboratory Services-Program Only			0
62.00	Whole Blood & Packed Red Blood Cells	64,928	21,527	86,455
63.00	Blood Storing, Processing, & Trans.			0
64.00	Intravenous Therapy			0
65.00	Respiratory Therapy	1,833,759	(254,499)	1,579,260
66.00	Physical Therapy	43,274	7,089	50,363
67.00	Occupational Therapy			0
68.00	Speech Pathology	14,370	(8,563)	5,807
69.00	Electrocardiology	154,081	603,246	757,327
70.00	Electroencephalography			0
71.00	Medical Supplies Charged to Patients	6,372,840	2,890,681	9,263,521
72.00	Implantable Devices Charged to Patients	650,000	(650,000)	0
73.00	Drugs Charged to Patients	5,069,810	545,190	5,615,000
74.00	Renal Dialysis	23,101	8,150	31,251
75.00	ASC (Non-Distinct Part)			0
76.00	Other Ancillary (specify)			0
77.00				0
78.00				0
79.00				0
80.00				0
81.00				0
82.00				0
83.00				0
84.00				0
85.00				0
86.00				0
87.00				0
88.00	Rural Health Clinic (RHC)			0
89.00	Federally Qualified Health Center (FQHC)			0
90.00	Clinic	0		0
91.00	Emergency	1,145,377	168,216	1,313,593
92.00	Observation Beds			0
93.00	Other Outpatient Services (Specify)			0
93.01				0
93.02				0
93.03				0
93.04				0
93.05				0
TOTAL MEDI-CAL ANCILLARY CHARGES		\$ 23,136,722	\$ 4,936,074	\$ 28,072,796

(To Schedule 5)

COMPUTATION OF ADULT SUBACUTE PER DIEM

Provider Name:
SIERRA VIEW DISTRICT HOSPITAL

Fiscal Period Ended:
JUNE 30, 2012

Provider NPI:
1508089970

	REPORTED	AUDITED	DIFFERENCE
COMPUTATION OF SUBACUTE PER DIEM			
1. Adult Subacute Ancillary Cost (Adult Subacute Sch 3)	\$ 1,246,570	\$ 1,185,932	\$ (60,638)
2. Adult Subacute Routine Cost (Adult Subacute Sch 2)	\$ 8,108,456	\$ 7,651,599	\$ (456,857)
3. Total Adult Subacute Facility Cost (Lines 1 & 2)	\$ 9,355,026	\$ 8,837,531	\$ (517,495)
4. Total Adult Subacute Patient Days (Adj)	11,940	11,940	0
5. Average Adult Subacute Per Diem Cost (L3 ÷ L4)	\$ 783.50	\$ 740.16	\$ (43.34)
ADULT SUBACUTE OVERPAYMENT & OVERBILLINGS			
6. Medi-Cal Overpayments (Adj 38, 39)	\$ 0	\$ (9,123)	\$ (9,123)
7. Medi-Cal Credit Balances (Adj)	\$ 0	\$ 0	\$ 0
8. MEDI-CAL SETTLEMENT Due Provider (State)	\$ 0	\$ (9,123)	\$ (9,123)
		(To Summary of Findings)	
GENERAL INFORMATION			
9. Contracted Number of Adult Subacute Beds (Adj 2)	0	35	35
10. Total Licensed Nursing Facility Beds (Adj)	35	35	0
11. Total Licensed Capacity (All levels of care)(Adj)	163	163	0
12. Total Medi-Cal Adult Subacute Patient Days (Adj 32)	11,374	10,606	(768)
CAPITAL RELATED COST			
13. Direct Capital Related Cost	N/A	\$ 0	N/A
14. Indirect Capital Related Cost (Adult Subacute Sch 5)	N/A	\$ 564,856	N/A
15. Total Capital Related Cost (Lines 13 & 14)	N/A	\$ 564,856	N/A
TOTAL SALARY & BENEFITS			
16. Direct Salary & Benefits Expenses	N/A	\$ 3,339,754	N/A
17. Alloc Salary & Benefits Expenses (Adult Subacute Sch 5)	N/A	\$ 2,487,330	N/A
18. Total Salary & Benefits Expenses (Lines 16 & 17)	N/A	\$ 5,827,084	N/A

AUDITED ADULT SUBACUTE COST-VENTILATOR AND NONVENTILATOR

	AUDITED COSTS (Adj 4)	AUDITED TOTAL DAYS (Adj 3)	AUDITED MEDI-CAL DAYS (Adj 33)
19. Ventilator (Equipment Cost Only)	\$ 8,592	3,419	3,218
20. Nonventilator	N/A	7,573	N/A
21. TOTAL	N/A	10,992	N/A

SUMMARY OF ADULT SUBACUTE FACILITY EXPENSES

Provider Name:
SIERRA VIEW DISTRICT HOSPITAL

Fiscal Period Ended:
JUNE 30, 2012

Provider NPI:
1508089970

COL.	COST CENTER	REPORTED	AUDITED *	DIFFERENCE
	DIRECT AND ALLOCATED EXPENSE			
0.00	Adult Subacute	\$ 3,898,904	\$ 3,898,904	\$ 0
1.00	Capital Related Costs-Buildings and Fixtures	148,964	148,803	(161)
2.00	Capital Related Costs-Movable Equipment	238,638	237,650	(988)
3.00	Other Capital Related Costs		0	0
3.01			0	0
3.02			0	0
3.03			0	0
3.04			0	0
3.05			0	0
3.06			0	0
3.07			0	0
3.08			0	0
3.09			0	0
4.00	Employee Benefits	1,012,587	1,012,387	(200)
5.01			0	0
5.02			0	0
5.03			0	0
5.04			0	0
5.05			0	0
5.06			0	0
5.07			0	0
5.08			0	0
5.00	Administrative and General	984,942	868,935	(116,007)
6.00	Maintenance and Repairs		0	0
7.00	Operation of Plant	492,452	469,135	(23,317)
8.00	Laundry and Linen Service	33,776	27,648	(6,128)
9.00	Housekeeping	185,794	174,029	(11,765)
10.00	Dietary	455,873	55,394	(400,479)
11.00	Cafeteria	68,245	141,129	72,884
12.00	Maintenance of Personnel		0	0
13.00	Nursing Administration	335,736	335,441	(295)
14.00	Central Services and Supply	15,128	14,875	(253)
15.00	Pharmacy	12	12	0
16.00	Medical Records & Library	67,806	73,170	5,364
17.00	Social Service	169,599	194,087	24,488
18.00	Other General Service (specify)		0	0
19.00	Nonphysician Anesthetists		0	0
20.00	Nursing School		0	0
21.00	Intern & Res. Service-Salary & Fringes (Approved)		0	0
22.00	Intern & Res. Other Program Costs (Approved)		0	0
23.00	Paramedical Ed. Program (specify)		0	0
23.01			0	0
23.02			0	0
101.00	TOTAL DIRECT AND ALLOCATED EXPENSES	\$ 8,108,456	\$ 7,651,599	\$ (456,857)

(To Adult Subacute Sch 1)

* From Schedule 8, Line 46.00

**ALLOCATION OF INDIRECT EXPENSES
ADULT SUBACUTE**

Provider Name:
SIERRA VIEW DISTRICT HOSPITAL

Fiscal Period Ended:
JUNE 30, 2012

Provider NPI:
1508089970

COL.	COST CENTER ALLOCATED EXPENSES	AUDITED CAP RELATED (COL 1)	AUDITED SAL & EMP BENEFITS (COL 2)
1.00	Capital Related Costs-Buildings and Fixtures	\$ 148,803	\$ N/A
2.00	Capital Related Costs-Movable Equipment	237,650	N/A
3.00	Other Capital Related Costs	0	N/A
3.01		0	N/A
3.02		0	N/A
3.03		0	N/A
3.04		0	N/A
3.05		0	N/A
3.06		0	N/A
3.07		0	N/A
3.08		0	N/A
3.09		0	N/A
4.00	Employee Benefits	6,428	1,005,959
5.01		0	0
5.02		0	0
5.03		0	0
5.04		0	0
5.05		0	0
5.06		0	0
5.07		0	0
5.08		0	0
5.00	Administrative and General	35,830	556,861
6.00	Maintenance and Repairs	0	0
7.00	Operation of Plant	76,599	144,785
8.00	Laundry and Linen Service	7,295	15,383
9.00	Housekeeping	3,141	133,820
10.00	Dietary	2,897	28,092
11.00	Cafeteria	12,734	101,275
12.00	Maintenance of Personnel	0	0
13.00	Nursing Administration	8,523	288,159
14.00	Central Services and Supply	3,182	7,786
15.00	Pharmacy	0	9
16.00	Medical Records & Library	8,755	44,401
17.00	Social Service	13,018	160,801
18.00	Other General Service (specify)	0	0
19.00	Nonphysician Anesthetists	0	0
20.00	Nursing School	0	0
21.00	Intern & Res. Service-Salary & Fringes (Approved)	0	0
22.00	Intern & Res. Other Program Costs (Approved)	0	0
23.00	Paramedical Ed. Program (specify)	0	0
23.01		0	0
23.02		0	0
101.00	TOTAL ALLOCATED INDIRECT EXPENSES	\$ 564,856	\$ 2,487,330

(To Adult Subacute Sch 1)

Provider Name:
SIERRA VIEW DISTRICT HOSPITAL

Fiscal Period Ended:
JUNE 30, 2012

TRIAL BALANCE EXPENSES	ALLOC COST 3.09	EMPLOYEE BENEFITS 4.00	ALLOC COST 5.01	ALLOC COST 5.02	ALLOC COST 5.03	ALLOC COST 5.04	ALLOC COST 5.05	ALLOC COST 5.06	ALLOC COST 5.07	ALLOC COST 5.08	ACCUMULATE COST	ADMINIS- TRATIVE & GENERAL 5.00
105.00 Kidney Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
106.00 Heart Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
107.00 Liver Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
108.00 Lung Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
109.00 Pancreas Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
110.00 Intestinal Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
111.00 Islet Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
112.00 Other Organ Acquisition (specify)	0	0	0	0	0	0	0	0	0	0	0	0
113.00 Interest Expense	0	0	0	0	0	0	0	0	0	0	0	0
114.00 Utilization Review-SNF	0	0	0	0	0	0	0	0	0	0	0	0
115.00 Ambulatory Surgical Center (Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
116.00 Hospice	0	0	0	0	0	0	0	0	0	0	0	0
190.00 Gift, Flower, Coffee Shop, & Canteen	0	0	0	0	0	0	0	0	0	0	18,412	3,020
191.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
192.00 Physicians' Private Offices	0	0	0	0	0	0	0	0	0	0	481,846	79,032
193.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
194.00 Other Nonreimbursable Cost Centers	0	0	0	0	0	0	0	0	0	0	40,123	6,581
194.01 Industrial Medicine	0	0	0	0	0	0	0	0	0	0	0	0
194.02 Comm. Ed. / Pub. Relations	0	52,674	0	0	0	0	0	0	0	0	477,393	78,302
194.03 Non-Pat. Meals	0	0	0	0	0	0	0	0	0	0	0	0
194.04 Comm. Health Clinic	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	<u>16,616,882</u>	0	0	0	0	0	0	0	0	<u>116,964,252</u>	<u>16,481,201</u>

Provider Name:
SIERRA VIEW DISTRICT HOSPITAL

Fiscal Period Ended:
JUNE 30, 2012

TRIAL BALANCE EXPENSES	MAINT & REPAIR 6.00	OPERATION OF PLANT 7.00	LAUNDRY & LINEN 8.00	HOUSEKEEP 9.00	DIETARY 10.00	CAFETERIA 11.00	MAINT OF PERSONNEL 12.00	NURSING ADMIN 13.00	CENTRAL SERVICE & SUPPLY 14.00	PHARMACY 15.00	MEDICAL RECORDS & LIBRARY 16.00	SOCIAL SERVICE 17.00
105.00 Kidney Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
106.00 Heart Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
107.00 Liver Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
108.00 Lung Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
109.00 Pancreas Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
110.00 Intestinal Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
111.00 Islet Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
112.00 Other Organ Acquisition (specify)	0	0	0	0	0	0	0	0	0	0	0	0
113.00 Interest Expense	0	0	0	0	0	0	0	0	0	0	0	0
114.00 Utilization Review-SNF	0	0	0	0	0	0	0	0	0	0	0	0
115.00 Ambulatory Surgical Center (Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
116.00 Hospice	0	0	0	0	0	0	0	0	0	0	0	0
190.00 Gift, Flower, Coffee Shop, & Canteen	0	22,351	0	8,291	0	0	0	0	0	0	0	0
191.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
192.00 Physicians' Private Offices	0	256,238	0	95,053	0	0	0	0	0	0	0	0
193.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
194.00 Other Nonreimbursable Cost Centers	0	32,069	0	11,896	0	0	0	0	0	0	0	0
194.01 Industrial Medicine	0	0	0	0	0	0	0	0	0	0	0	0
194.02 Comm. Ed. / Pub. Relations	0	9,562	0	3,533	0	7,745	0	0	0	0	0	0
194.03 Non-Pat. Meals	0	0	0	0	473,584	0	0	0	0	0	0	0
194.04 Comm. Health Clinic	0	0	0	0	0	0	0	0	0	0	0	0
	0											
TOTAL	0	6,483,535	232,618	2,373,088	2,398,352	1,674,467	0	2,307,058	918,347	3,164,465	3,123,611	570,843

Provider Name:
SIERRA VIEW DISTRICT HOSPITAL

Fiscal Period Ended:
JUNE 30, 2012

TRIAL BALANCE EXPENSES	OTHER GEN SVC	NONPHYSICIAN ANESTHETIST	NURSING SCHOOL	I & R SVC SAL & BENEFITS	I&R OTHER PROGRAM COSTS	PARAMEDICAL EDUCATION PROGRAM	ALLOC COST 23.01	ALLOC COST 23.02	SUBTOTAL	POST STEP-DOWN ADJUSTMENT	TOTAL COST
	18.00	19.00	20.00	21.00	22.00	23.00			24.00	25.00	26.00
105.00 Kidney Acquisition	0	0	0	0	0	0	0	0	0	0	0
106.00 Heart Acquisition	0	0	0	0	0	0	0	0	0	0	0
107.00 Liver Acquisition	0	0	0	0	0	0	0	0	0	0	0
108.00 Lung Acquisition	0	0	0	0	0	0	0	0	0	0	0
109.00 Pancreas Acquisition	0	0	0	0	0	0	0	0	0	0	0
110.00 Intestinal Acquisition	0	0	0	0	0	0	0	0	0	0	0
111.00 Islet Acquisition	0	0	0	0	0	0	0	0	0	0	0
112.00 Other Organ Acquisition (specify)	0	0	0	0	0	0	0	0	0	0	0
113.00 Interest Expense	0	0	0	0	0	0	0	0	0	0	0
114.00 Utilization Review-SNF	0	0	0	0	0	0	0	0	0	0	0
115.00 Ambulatory Surgical Center (Distinct Part)	0	0	0	0	0	0	0	0	0	0	0
116.00 Hospice	0	0	0	0	0	0	0	0	0	0	0
190.00 Gift, Flower, Coffee Shop, & Canteen	0	0	0	0	0	0	0	0	52,074	0	52,074
191.00 Research	0	0	0	0	0	0	0	0	0	0	0
192.00 Physicians' Private Offices	0	0	0	0	0	0	0	0	912,170	0	912,170
193.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0
194.00 Other Nonreimbursable Cost Centers	0	0	0	0	0	0	0	0	90,668	0	90,668
194.01 Industrial Medicine	0	0	0	0	0	0	0	0	0	0	0
194.02 Comm. Ed. / Pub. Relations	0	0	0	0	0	0	0	0	576,535	0	576,535
194.03 Non-Pat. Meals	0	0	0	0	0	0	0	0	473,584	0	473,584
194.04 Comm. Health Clinic	0	0	0	0	0	0	0	0	0	0	0
TOTAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>116,964,252</u>	<u>0</u>	<u>116,964,252</u>

STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:
SIERRA VIEW DISTRICT HOSPITAL

Fiscal Period Ended:
JUNE 30, 2012

	EMP BENE (GROSS SALARIES) 4.00 (Adj 18)	STAT 5.01 (Adj)	STAT 5.02 (Adj)	STAT 5.03 (Adj)	STAT 5.04 (Adj)	STAT 5.05 (Adj)	STAT 5.06 (Adj)	STAT 5.07 (Adj)	STAT 5.08 (Adj)	RECON- CILIATION	ADM & GEN (ACCUM COST) 5.00	MANT & REPAIRS 6.00 (Adj)
105.00	Kidney Acquisition											0
106.00	Heart Acquisition											0
107.00	Liver Acquisition											0
108.00	Lung Acquisition											0
109.00	Pancreas Acquisition											0
110.00	Intestinal Acquisition											0
111.00	Islet Acquisition											0
112.00	Other Organ Acquisition (specify)											0
113.00	Interest Expense											0
114.00	Utilization Review-SNF											0
115.00	Ambulatory Surgical Center (Distinct Part)											0
116.00	Hospice											0
190.00	Gift, Flower, Coffee Shop, & Canteen										18,412	0
191.00	Research											0
192.00	Physicians' Private Offices										481,846	0
193.00	Nonpaid Workers											0
194.00	Other Nonreimbursable Cost Centers										40,123	0
194.01	Industrial Medicine											0
194.02	Comm. Ed. / Pub. Relations	173,767									477,393	0
194.03	Non-Pat. Meals											0
194.04	Comm. Health Clinic											0
	TOTAL	54,817,281	0	0	0	0	0	0	0		100,483,051	0
	COST TO BE ALLOCATED	16,616,882	0	0	0	0	0	0	0		16,481,201	0
	UNIT COST MULTIPLIER - SCH 8	0.303132	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000		0.164020	0.000000

Provider Name:
SIERRA VIEW DISTRICT HOSPITAL

Fiscal Period Ended:
JUNE 30, 2012

	OPER PLANT (SQ FT) (Adj 15)	LAUNDRY & LINEN (LB LNDRY) (Adj 21)	HOUSE-KEEPING (SQ FT) (Adj 16)	DIETARY (MEALS SERVED) (Adj 17)	CAFETERIA (PAID FTE'S) (Adj)	MANT OF PERSONNEL (Adj)	NURSING ADMIN (NURSE HR) (Adj)	CENT SERV & SUPPLY (CSTD REQUIS) (Adj 20)	PHARMACY (COST REQUIS) (Adj)	MED REC (GROSS REV) (Adj 19)	SOC SERV (TIME SPENT) (Adj)	OTHER SVC (TIME SPENT) (Adj)
GENERAL SERVICE COST CENTERS												
1.00	Capital Related Costs-Buildings and Fixtures											
2.00	Capital Related Costs-Movable Equipment											
3.00	Other Capital Related Costs											
3.01												
3.02												
3.03												
3.04												
3.05												
3.06												
3.07												
3.08												
3.09												
4.00	Employee Benefits											
5.01												
5.02												
5.03												
5.04												
5.05												
5.06												
5.07												
5.08												
5.00	Administrative and General											
6.00	Maintenance and Repairs											
7.00	Operation of Plant											
8.00	1,570											
9.00	651	28,834										
10.00	2,851	13,515	2,851									
11.00	2,006		2,006	321,869								
12.00	Maintenance of Personnel											
13.00	936		936		3,152							
14.00	4,920	5,122	4,920		842							
15.00	2,020		2,020		1,979			5,033				
16.00	9,050		9,050		3,126							
17.00	897		897									
18.00	Other General Service (specify)											
19.00	Nonphysician Anesthetists											
20.00	Nursing School											
21.00	Intern & Res. Service-Salary & Fringes (Approved)											
22.00	Intern & Res. Other Program Costs (Approved)											
23.00	Paramedical Ed. Program (specify)											
23.01												
23.02												
INPATIENT ROUTINE COST CENTERS												
30.00	30,978	317,739	30,978	111,455	15,150		246,122	385,694	1,434	47,779,163		33
31.00	5,705	48,013	5,705	4,876	2,535		40,485	78,806	93	7,375,973		33
32.00	Coronary Care Unit											
33.00	Burn Intensive Care Unit											
34.00	Surgical Intensive Care Unit											
35.00	Other Special Care (specify)											
40.00	Subprovider - IPF											
41.00	Subprovider - IRF											
42.00	Subprovider (specify)											
43.00	458	39,717	458		876		17,182	39,215		4,864,000		
44.00	Skilled Nursing Facility											
45.00	Nursing Facility											
46.00	12,069	111,550	12,069	12,985	5,503		102,171	142,150	38	13,133,058		34
47.00	Other Long Term Care - Subacute											

STATE OF CALIFORNIA

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

SCHEDULE 9.2

Provider Name:
SIERRA VIEW DISTRICT HOSPITAL

Fiscal Period Ended:
JUNE 30, 2012

	OPER PLANT (SQ FT) 7.00 (Adj 15)	LAUNDRY & LINEN (LB LNDRY) 8.00 (Adj 21)	HOUSE- KEEPING (SQ FT) 9.00 (Adj 16)	DIETARY (MEALS SERVED) 10.00 (Adj 17)	CAFETERIA (PAID FTE'S) 11.00 (Adj)	MANT OF PERSONNEL 12.00 (Adj)	NURSING ADMIN (NURSE HR) 13.00 (Adj)	CENT SERV & SUPPLY (CSTD REQUIS) 14.00 (Adj 20)	PHARMACY (COST REQUIS) 15.00 (Adj)	MED REC (GROSS REV) 16.00 (Adj 19)	SOC SERV (TIME SPENT) 17.00 (Adj)	OTHER SVC (TIME SPENT) 18.00 (Adj)	
105.00	Kidney Acquisition												
106.00	Heart Acquisition												
107.00	Liver Acquisition												
108.00	Lung Acquisition												
109.00	Pancreas Acquisition												
110.00	Intestinal Acquisition												
111.00	Islet Acquisition												
112.00	Other Organ Acquisition (specify)												
113.00	Interest Expense												
114.00	Utilization Review-SNF												
115.00	Ambulatory Surgical Center (Distinct Part)												
116.00	Hospice												
190.00	Gift, Flower, Coffee Shop, & Canteen	575	575										
191.00	Research												
192.00	Physicians' Private Offices	6,592	6,592										
193.00	Nonpaid Workers												
194.00	Other Nonreimbursable Cost Centers	825	825										
194.01	Industrial Medicine												
194.02	Comm. Ed. / Pub. Relations	246	245		302								
194.03	Non-Pat. Meals			111,013									
194.04	Comm. Health Clinic												
	TOTAL	166,796	938,536	164,575	562,198	65,292	0	702,699	8,776,018	9,881,179	560,644,309	100	0
	COST TO BE ALLOCATED	6,483,535	232,618	2,373,088	2,398,352	1,674,467	0	2,307,058	918,347	3,164,465	3,123,611	570,843	0
	UNIT COST MULTIPLIER - SCH 8	38.871045	0.247852	14.419493	4.266027	25.645816	0.000000	3.283138	0.104643	0.320252	0.005571	5708.429903	0.000000

Provider Name:
SIERRA VIEW DISTRICT HOSPITAL

Fiscal Period Ended:
JUNE 30, 2012

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

GENERAL SERVICE COST CENTERS

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

INPATIENT ROUTINE COST CENTERS

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

Provider Name:
SIERRA VIEW DISTRICT HOSPITAL

Fiscal Period Ended:
JUNE 30, 2012

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

ANCILLARY COST CENTERS

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

NONREIMBURSABLE COST CENTERS

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

TRIAL BALANCE OF EXPENSES

Provider Name:
SIERRA VIEW DISTRICT HOSPITAL

Fiscal Period Ended:
JUNE 30, 2012

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	GENERAL SERVICE COST CENTERS			
1.00	Capital Related Costs-Buildings and Fixtures	\$ 2,745,087	\$ 0	\$ 2,745,087
2.00	Capital Related Costs-Movable Equipment	4,397,593	(13,479)	4,384,114
3.00	Other Capital Related Costs		0	0
3.01			0	0
3.02			0	0
3.03			0	0
3.04			0	0
3.05			0	0
3.06			0	0
3.07			0	0
3.08			0	0
3.09			0	0
4.00	Employee Benefits	16,514,356	(2,981)	16,511,375
5.01			0	0
5.02			0	0
5.03			0	0
5.04			0	0
5.05			0	0
5.06			0	0
5.07			0	0
5.08			0	0
5.00	Administrative and General	15,366,290	(2,009,622)	13,356,668
6.00	Maintenance and Repairs		0	0
7.00	Operation of Plant	4,221,344	0	4,221,344
8.00	Laundry and Linen Service	74,986	0	74,986
9.00	Housekeeping	1,616,855	0	1,616,855
10.00	Dietary	1,615,322	0	1,615,322
11.00	Cafeteria	0	0	0
12.00	Maintenance of Personnel	0	0	0
13.00	Nursing Administration	1,442,338	0	1,442,338
14.00	Central Services and Supply	318,084	0	318,084
15.00	Pharmacy	2,057,326	0	2,057,326
16.00	Medical Records & Library	1,584,873	0	1,584,873
17.00	Social Service	326,267	0	326,267
18.00	Other General Service (specify)		0	0
19.00	Nonphysician Anesthetists		0	0
20.00	Nursing School		0	0
21.00	Intern & Res. Service-Salary & Fringes (Approved)		0	0
22.00	Intern & Res. Other Program Costs (Approved)		0	0
23.00	Paramedical Ed. Program (specify)		0	0
23.01			0	0
23.02			0	0
	INPATIENT ROUTINE COST CENTERS			
30.00	Adults & Pediatrics (Gen Routine)	12,718,897	0	12,718,897
31.00	Intensive Care Unit	2,516,758	0	2,516,758
32.00	Coronary Care Unit		0	0
33.00	Burn Intensive Care Unit		0	0
34.00	Surgical Intensive Care Unit		0	0
35.00	Other Special Care (specify)		0	0
40.00	Subprovider - IPF		0	0
41.00	Subprovider - IRF		0	0
42.00	Subprovider (specify)		0	0
43.00	Nursery	1,103,882	(192,584)	911,298
44.00	Skilled Nursing Facility		0	0
45.00	Nursing Facility		0	0
46.00	Other Long Term Care - Subacute	3,898,904	0	3,898,904
47.00			0	0

TRIAL BALANCE OF EXPENSES

Provider Name:
SIERRA VIEW DISTRICT HOSPITAL

Fiscal Period Ended:
JUNE 30, 2012

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
50.00	Operating Room	\$ 6,065,058	\$ 0	\$ 6,065,058
51.00	Recovery Room		0	0
52.00	Delivery Room and Labor Room	3,011,141	0	3,011,141
53.00	Anesthesiology	0	0	0
54.00	Radiology-Diagnostic	2,778,103	0	2,778,103
55.00	Radiology-Therapeutic	1,493,087	0	1,493,087
56.00	Radioisotope	205,998	0	205,998
56.01	Ultra Sound	699,034	0	699,034
57.00	Computed Tomography (CT) Scan	1,046,974	0	1,046,974
58.00	Magnetic Resonance Imaging (MRI)	491,205	0	491,205
59.00	Cardiac Catheterization		0	0
60.00	Laboratory	5,031,598	192,584	5,224,182
61.00	PBP Clinical Laboratory Services-Program Only		0	0
62.00	Whole Blood & Packed Red Blood Cells	749,220	0	749,220
63.00	Blood Storing, Processing, & Trans.		0	0
64.00	Intravenous Therapy		0	0
65.00	Respiratory Therapy	1,408,689	0	1,408,689
66.00	Physical Therapy	627,043	(10,523)	616,520
67.00	Occupational Therapy		0	0
68.00	Speech Pathology	74,899	0	74,899
69.00	Electrocardiology	203,935	0	203,935
70.00	Electroencephalography		0	0
71.00	Medical Supplies Charged to Patients	4,089,780	3,296,727	7,386,507
72.00	Implantable Devices Charged to Patients	3,296,727	(3,296,727)	0
73.00	Drugs Charged to Patients	6,434,785	0	6,434,785
74.00	Renal Dialysis	2,097,997	0	2,097,997
75.00	ASC (Non-Distinct Part)		0	0
76.00	Other Ancillary (specify)	159,648	0	159,648
77.00			0	0
78.00			0	0
79.00			0	0
80.00			0	0
81.00			0	0
82.00			0	0
83.00			0	0
84.00			0	0
85.00			0	0
86.00			0	0
87.00			0	0
88.00	Rural Health Clinic (RHC)		0	0
89.00	Federally Qualified Health Center (FQHC)		0	0
90.00	Clinic		0	0
91.00	Emergency	5,743,121	0	5,743,121
92.00	Observation Beds		0	0
93.00	Other Outpatient Services (Specify)		0	0
93.01			0	0
93.02			0	0
93.03			0	0
93.04			0	0
93.05			0	0
	SUBTOTAL	\$ 118,227,204	\$ (2,036,605)	\$ 116,190,599
	NONREIMBURSABLE COST CENTERS			
94.00	Home Program Dialysis		0	0
95.00	Ambulance Services	0	72,337	72,337
96.00	Durable Medical Equipment-Rented		0	0
97.00	Durable Medical Equipment-Sold		0	0

TRIAL BALANCE OF EXPENSES

Provider Name:
SIERRA VIEW DISTRICT HOSPITAL

Fiscal Period Ended:
JUNE 30, 2012

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
98.00	Other Reimbursable (specify)		0	0
99.00	Outpatient Rehabilitation Provider (specify)		0	0
100.00	Intern-Resident Service (not appvd. tchnng. prgm.)		0	0
101.00	Home Health Agency		0	0
105.00	Kidney Acquisition		0	0
106.00	Heart Acquisition		0	0
107.00	Liver Acquisition		0	0
108.00	Lung Acquisition		0	0
109.00	Pancreas Acquisition		0	0
110.00	Intestinal Acquisition		0	0
111.00	Islet Acquisition		0	0
112.00	Other Organ Acquisition (specify)		0	0
113.00	Interest Expense		0	0
114.00	Utilization Review-SNF		0	0
115.00	Ambulatory Surgical Center (Distinct Part)		0	0
116.00	Hospice		0	0
190.00	Gift, Flower, Coffee Shop, & Canteen		0	0
191.00	Research		0	0
192.00	Physicians' Private Offices	270,768	0	270,768
193.00	Nonpaid Workers	0	0	0
194.00	Other Nonreimbursable Cost Centers	13,706	0	13,706
194.01	Industrial Medicine		0	0
194.02	Comm. Ed. / Pub. Relations	416,842	0	416,842
194.03	Non-Pat. Meals		0	0
194.04	Comm. Health Clinic		0	0
	SUBTOTAL	\$ 701,316	\$ 72,337	\$ 773,653
200	TOTAL	\$ 118,928,520	\$ (1,964,268)	\$ 116,964,252

(To Schedule 8)

Provider Name							Fiscal Period			Provider NPI		Adjustments
SIERRA VIEW DISTRICT HOSPITAL							JULY 1, 2011 THROUGH JUNE 30, 2012			1073736443		39
Report References												
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
		Work Sheet	Part	Title	Line	Col.						
<u>MEMORANDUM ADJUSTMENTS</u>												
1						Subacute costs and statistics reported on the cost report in Skilled Nursing Facility, line 44, have been reclassified into the cost report line 46, Other Long Term Care - Subacute. This was done in accordance with regulation. CMS Pub. 15-2, Section 4013						
2	Subacute 1	Not Reported				Contracted Number of Subacute Beds To include the contracted number of subacute beds to agree with the Medi-Cal Subacute Care Contract for informational purposes. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 Medi-Cal Adult Subacute Contract No. 01-03-70121	0	35	35			
3	Subacute 1	Not Reported				Total Subacute Days - Ventilator Total Subacute Days - Nonventilator To include audited subacute ventilator and nonventilator days in the audit report for information purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	0	3,419	3,419			
							0	7,573	7,573			
4	Subacute 1	Not Reported				Ventilator Equipment Costs To include subacute ventilator equipment depreciation expenses for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 102 and 2304	\$0	\$8,592	\$8,592			

Provider Name							Fiscal Period			Provider NPI		Adjustments
SIERRA VIEW DISTRICT HOSPITAL							JULY 1, 2011 THROUGH JUNE 30, 2012			1073736443		39
Report References												
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
		Work Sheet	Part	Title	Line	Col.						
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>												
5	10A	A			5.00	7	Administrative and General	\$15,366,290	(\$72,337)	\$15,293,953 *		
	10A	A			95.00	7	Ambulance Services To reclassify ambulance transportation expense to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2104.1, 2300 and 2304 CMS Pub. 15-2, Section 4013	0	72,337	72,337		
6	10A	A			43.00	7	Nursery	\$1,103,882	(\$192,584)	\$911,298		
	10A	A			60.00	7	Laboratory To reverse the provider's reclassification of genetic testing for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	5,031,598	192,584	5,224,182		
7	10A	A			72.00	7	Implantable Devices Charged to Patients	\$3,296,727	(\$3,296,727)	\$0		
	10A	A			71.00	7	Medical Supplies Charged to Patients To reclassify costs from Implants Charged to Patients to Medical Supplies Charged to Patients for proper cost determination. 42 CFR 413.5, 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2306	4,089,780	3,296,727	7,386,507		

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
SIERRA VIEW DISTRICT HOSPITAL							JULY 1, 2011 THROUGH JUNE 30, 2012		1073736443		39
Report References											
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
		Work Sheet	Part	Title	Line	Col.					
<u>ADJUSTMENTS TO REPORTED COSTS</u>											
8	10A	A			2.00	7	Capital Related Costs-Movable Equipment To adjust for a change in useful life to agree with the American Hospital Association Guidelines. 42 CFR 413.20, 413.50 and 413.134(b)(7) CMS Pub. 15-1, Sections 104.17, 104.18, 122, 2300 and 2302.4	\$4,397,593	(\$13,479)	\$4,384,114	
	10A	A			5.00	7	Administrative and General	* \$15,293,953			
9							To eliminate contingency fees that are not an allowable costs and retainer fees due to insufficient documentation. 42 CFR 413.9, 413.20 and 413.24 CMS Pub. 15-1, Sections 104, 2102.1, 2300 and 2304		(\$99,077)		
10							To eliminate nonallowable legal fees not related to patient care. 42 CFR 413.9, 413.24, and 413.130 CMS Pub. 15-1, Sections 2102.3, 2300 and 2304		(13,063)		
11							To eliminate purchased services expenses that are not related to patients, and duplicate annual fees reported. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2102.3, 2300 and 2304		(66,514)		
12							To offset electronic health records incentive payments against the Administrative and General cost center. 42 CFR 413.5, 413.9 and 495.308 CMS Pub. 15-1, Sections 2302.5, 2304 and 2328 CMS Pub. 15-2, Section 4013		(1,758,631) (\$1,937,285)	\$13,356,668	
13	10A	A			4.00	7	Employee Benefits To eliminate physician compensation costs for services billed under the physician provider number and due to insufficient documentation. 42 CFR 413.5, 413.9 and 415.70 CMS Pub. 15-1, Section 2182.3C and 2304	\$16,514,356	(\$2,981)	\$16,511,375	

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
SIERRA VIEW DISTRICT HOSPITAL							JULY 1, 2011 THROUGH JUNE 30, 2012		1073736443		39
Report References											
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
		Work Sheet	Part	Title	Line	Col.					
<u>ADJUSTMENTS TO REPORTED COSTS</u>											
14	10A	A			66.00	7	Physical Therapy To eliminate physician compensation in excess of the reasonable compensation equivalents. 42 CFR 413.5, 413.9 and 415.70 CMS Pub. 15-1, Section 2182.6C	\$627,043	(\$10,523)	\$616,520	

Provider Name							Fiscal Period			Provider NPI		Adjustments
SIERRA VIEW DISTRICT HOSPITAL							JULY 1, 2011 THROUGH JUNE 30, 2012			1073736443		39
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
<u>ADJUSTMENTS TO REPORTED STATISTICS</u>												
15	9	B-1			5.00	1, 2	Administrative and General (Square Feet)	25,321	(4,585)	20,736		
	9	B-1			10.00	1,2,7	Dietary	4,857	(2,006)	2,851		
	9	B-1			11.00	1,2,7	Cafeteria	0	2,006	2,006		
	9	B-1			16.00	1,2,7	Medical Records and Library	6,230	2,820	9,050		
	9	B-1			17.00	1,2,7	Social Services	0	897	897		
	9	B-1			190.00	1,2,7	Gift, Flower, Coffee Shop and Canteen	335	240	575		
	9	B-1			192.00	1,2,7	Physician's Private Offices	6,549	43	6,592		
	9	B-1			194.00	1,2,7	Other Nonreimbursable Cost Centers	0	825	825		
	9	B-1			1.00	1	Total Statistic - Square Feet	222,406	240	222,646		
	9	B-1			2.00	2	Total Statistic - Square Feet	222,406	240	222,646		
	9	B-1			7.00	7	Total Statistic - Square Feet	161,971	4,825	166,796		
							To adjust reported square footage statistics to agree with the facility blue prints for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304					
16	9	B-1			10.00	9	Dietary (Square Feet)	2,844	7	2,851		
	9	B-1			11.00	9	Cafeteria	1,886	120	2,006		
	9	B-1			16.00	9	Medical Records and Library	6,230	2,820	9,050		
	9	B-1			17.00	9	Social Services	0	897	897		
	9	B-1			65.00	9	Respiratory Therapy	1,072	139	1,211		
	9	B-1			192.00	9	Physician's Private Offices	4,244	2,348	6,592		
	9	B-1			194.00	9	Other Nonreimbursable Cost Centers	0	825	825		
	9	B-1			194.02	9	Comm. Ed. / Pub. Relations	0	245	245		
	9	B-1			9.00	9	Total Statistic - Square Feet	157,174	7,401	164,575		
							To adjust reported square footage statistics to agree with the facility blue prints for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304					

Provider Name							Fiscal Period		Provider NPI		Adjustments
SIERRA VIEW DISTRICT HOSPITAL							JULY 1, 2011 THROUGH JUNE 30, 2012		1073736443		39
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Audit Report	Cost Report									
		Work Sheet	Part	Title	Line	Col.					
ADJUSTMENTS TO REPORTED STATISTICS											
17	9	B-1			11.00	10	Cafeteria (Meals Served)	84,212	237,657	321,869	
	9	B-1			31.00	10	Intensive Care Unit	11,917	(7,041)	4,876	
	9	B-1			46.00	10	Other Long Term Care - Subacute	49,175	(36,190)	12,985	
	9	B-1			194.03	10	Non-Patient Meals	37,617	73,396	111,013	
	9	B-1			10.00	10	Total Statistic - Meals Served	294,376	267,822	562,198	
							To adjust reported meals statistics to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2306				
18	9	B-1			10.00	4	Dietary (Gross Salaries)	1,066,273	(339,224)	727,049	
	9	B-1			11.00	4	Cafeteria	0	339,224	339,224	
							To adjust gross salaries statistics to agree with the provider's general ledger. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2306				
19	9	B-1			30.00	16	Adults and Pediatrics (Gross Revenue)	47,273,138	506,025	47,779,163	
	9	B-1			16.00	16	Total Statistic - Gross Revenue	560,138,284	506,025	560,644,309	
							To adjust gross revenue statistics to agree with the provider's records. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306				
20	9	B-1			71.00	14	Medical Supplies Charged to Patients (Costed Requisitions)	4,089,780	3,296,727	7,386,507	
	9	B-1			72.00	14	Implantable Devices Charged to Patients	3,296,727	(3,296,727)	0	
	9	B-1			71.00	16	Medical Supplies Charged to Patients (Gross Revenue)	98,932,850	14,261,369	113,194,219	
	9	B-1			72.00	16	Implantable Devices Charged to Patients	14,261,369	(14,261,369)	0	
							To reclassify implantable devices statistics from the Implantable Devices cost center to the Medical Supplies Charged to Patients cost center. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2300, 2304 and 2306				

Provider Name							Fiscal Period			Provider NPI		Adjustments
SIERRA VIEW DISTRICT HOSPITAL							JULY 1, 2011 THROUGH JUNE 30, 2012			1073736443		39
Report References												
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
		Work Sheet	Part	Title	Line	Col.						
<u>ADJUSTMENTS TO REPORTED STATISTICS</u>												
21	9	B-1			9.00	8	Housekeeping (Pounds of Laundry)	31,745	(2,911)	28,834		
	9	B-1			10.00	8	Dietary	11,941	1,574	13,515		
	9	B-1			14.00	8	Central Services and Supply	4,954	168	5,122		
	9	B-1			30.00	8	Adults and Pediatrics	284,456	33,283	317,739		
	9	B-1			31.00	8	Intensive Care Unit	46,922	1,091	48,013		
	9	B-1			43.00	8	Nursery	34,695	5,022	39,717		
	9	B-1			46.00	8	Other Long Term Care - Subacute	129,383	(17,833)	111,550		
	9	B-1			50.00	8	Operating Room	76,984	6,023	83,007		
	9	B-1			52.00	8	Delivery Room and Labor Room	34,695	5,022	39,717		
	9	B-1			54.00	8	Radiology - Diagnostic	63,440	(3,191)	60,249		
	9	B-1			55.00	8	Radiology - Therapeutic	14,957	438	15,395		
	9	B-1			65.00	8	Respiratory Therapy	71	(71)	0		
	9	B-1			66.00	8	Physical Therapy	4,411	630	5,041		
	9	B-1			69.00	8	Electrocardiology	2,220	116	2,336		
	9	B-1			74.00	8	Renal Dialysis	4,543	6,737	11,280		
	9	B-1			91.00	8	Emergency	170,303	(13,282)	157,021		
	9	B-1			8.00	8	Total Statistic - Pounds of Laundry	915,720	22,816	938,536		
To adjust laundry statistics to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2306												

Provider Name							Fiscal Period		Provider NPI		Adjustments
SIERRA VIEW DISTRICT HOSPITAL							JULY 1, 2011 THROUGH JUNE 30, 2012		1073736443		39
Report References											
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
		Work Sheet	Part	Title	Line	Col.					
<u>ADJUSTMENT TO REPORTED PATIENT DAYS</u>											
22	4	D-1	I	XIX	1.00	1	Total Inpatient Days - Adults and Pediatrics	28,062	25	28,087	
	4	D-1	I	XIX	4.00	1	Semi-Private Room Days	26,400	25	26,425	
	4A	D-1	II	XIX	42.00	2	Total Inpatient Days - Nursery	3,563	(13)	3,550	
	4A	D-1	II	XIX	43.00	2	Total Inpatient Days - Intensive Care Unit	2,438	26	2,464	
							To adjust total patient days to agree with the provider's patient census reports. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				

Provider Name							Fiscal Period			Provider NPI		Adjustments
SIERRA VIEW DISTRICT HOSPITAL							JULY 1, 2011 THROUGH JUNE 30, 2012			1073736443		39
Report References												
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
		Work Sheet	Part	Title	Line	Col.						
<u>ADJUSTMENTS TO REPORTED TOTAL CHARGES</u>												
23	Subacute 4	DHS 3092					Subacute Ancillary Charges - Radiology - Diagnostic	\$0	\$21,316	\$21,316		
	Subacute 4	DHS 3092					Subacute Ancillary Charges - Laboratory	184,317	(12,176)	172,141		
	Subacute 4	DHS 3092					Subacute Ancillary Charges - Respiratory Therapy	13,519,511	(22,283)	13,497,228		
	Subacute 4	DHS 3092					Subacute Ancillary Charges - Physical Therapy	0	14,691	14,691		
	Subacute 4	DHS 3092					Subacute Ancillary Charges - Speech Pathology	0	19,013	19,013		
	Subacute 4	DHS 3092					Subacute Ancillary Charges - Medical Supplies Charged to Patients	5,843,228	(2,622,108)	3,221,120		
	Subacute 4	DHS 3092					Subacute Ancillary Charges - Drugs Charged to Patients	202,712	(158,889)	43,823		
							To adjust subacute ancillary charges for proper cost reporting, and to eliminate ancillary charges not include in the rate. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2306 CCR, Title 22, Sections 51511 and 51511.5					
24	5	C		XIX	71.00	8	Medical Supplies Charged to Patients	\$98,932,850	\$14,261,369	\$113,194,219		
	5	C		XIX	72.00	8	Implantable Devices Charged to Patients	14,261,369	(14,261,369)	0		
							To adjust total charges for proper cost reporting to agree with adjustment 7. 42 CFR 413.5, 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304, and 2306					

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Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Audit Report	Cost Report									
		Work Sheet	Part	Title	Line	Col.					
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT											
25	4	D-1	I	XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics	3,380	432	3,812 *	
	4A	D-1	II	XIX	42.00	4	Medi-Cal Days - Nursery	1,527	(67)	1,460 *	
	4A	D-1	II	XIX	43.00	4	Medi-Cal Days - Intensive Care Unit	307	104	411 *	
26	4A	DHS 3092					Medi-Cal Administrative Days	0	6	6	
	4A	DHS 3092					Medi-Cal Administrative Day Rate	\$129.00	\$287.95	\$416.95	
27	6	D-3		XIX	50.00	2	Medi-Cal Ancillary Charges - Operating Room	\$1,640,771	\$1,357,050	\$2,997,821	
	6	D-3		XIX	52.00	2	Medi-Cal Ancillary Charges - Delivery Room and Labor Room	2,188,729	(107,396)	2,081,333	
	6	D-3		XIX	54.00	2	Medi-Cal Ancillary Charges - Radiology - Diagnostic	727,867	(303,365)	424,502	
	6	D-3		XIX	55.00	2	Medi-Cal Ancillary Charges - Radiology - Therapeutic	5,371	(1,787)	3,584	
	6	D-3		XIX	56.00	2	Medi-Cal Ancillary Charges - Radioisotope	50,433	10,773	61,206	
	6	D-3		XIX	56.01	2	Medi-Cal Ancillary Charges - Ultra Sound	251,373	70,700	322,073	
	6	D-3		XIX	57.00	2	Medi-Cal Ancillary Charges - CT Scan	469,705	199,675	669,380	
	6	D-3		XIX	58.00	2	Medi-Cal Ancillary Charges - Magnetic Resonance Imaging (MRI)	105,319	(105,319)	0	
	6	D-3		XIX	60.00	2	Medi-Cal Ancillary Charges - Laboratory	2,325,614	484,706	2,810,320	
	6	D-3		XIX	62.00	2	Medi-Cal Ancillary Charges - Whole Blood and Packed Red Blood Cells	64,928	21,527	86,455	
	6	D-3		XIX	65.00	2	Medi-Cal Ancillary Charges - Respiratory Therapy	1,833,759	(254,499)	1,579,260	
	6	D-3		XIX	66.00	2	Medi-Cal Ancillary Charges - Physical Therapy	43,274	7,089	50,363	
	6	D-3		XIX	68.00	2	Medi-Cal Ancillary Charges - Speech Pathology	14,370	(8,563)	5,807	
	6	D-3		XIX	69.00	2	Medi-Cal Ancillary Charges - Electrocardiology	154,081	603,246	757,327	
	6	D-3		XIX	71.00	2	Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients	6,372,840	2,890,681	9,263,521	
	6	D-3		XIX	72.00	2	Medi-Cal Ancillary Charges - Implantable Devices Charged to Patients	650,000	(650,000)	0	
	6	D-3		XIX	73.00	2	Medi-Cal Ancillary Charges - Drugs Charged to Patients	5,069,810	545,190	5,615,000	
	6	D-3		XIX	74.00	2	Medi-Cal Ancillary Charges - Renal Dialysis	23,101	8,150	31,251	
	6	D-3		XIX	91.00	2	Medi-Cal Ancillary Charges - Emergency	1,145,377	168,216	1,313,593	
	6	D-3		XIX	200.00	2	Medi-Cal Ancillary Charges - Total	23,136,722	4,936,074	28,072,796	
28	2	E-3	VII	XIX	8.00	1	Medi-Cal Routine Charges - Total	\$9,580,552	(\$255,792)	\$9,324,760	
	2	E-3	VII	XIX	9.00	1	Medi-Cal Ancillary Charges - Total	23,136,722	4,936,074	28,072,796	
29	3	E-3	VII	XIX	33.00	1	Coinsurance	\$0	\$163,966	\$163,966	

*Balance carried forward from prior/to subsequent adjustments

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Report References												
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
		Work Sheet	Part	Title	Line	Col.						
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT												
30	1	E-3	VII	XIX	41.00	1	Interim Payments	\$8,506,491	(\$58,498)	\$8,447,993		
							To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary Payment Data: Report Date: April 13, 2014 Payment Period: July 01, 2011 through February 28, 2014 Service Period: July 01, 2011 through June 30, 2012 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64 and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404 and 2408 CCR, Title 22, Sections 51173, 51511, 51541 and 51542					
31	4	D-1	I	XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics	*	3,812	(15.25)	3,796.75	
	4A	D-1	II	XIX	42.00	4	Medi-Cal Days - Nursery	*	1,460	(4.50)	1,455.50	
	4A	D-1	II	XIX	43.00	4	Medi-Cal Days - Intensive Care Unit	*	411	(2.75)	408.25	
							To adjust Medi-Cal Routine days to incorporate the late billing penalties for claims submitted during the 7th through 9th month (RAD Code 475) and 10th through 12th month (RAD Code 476) after the month of service, respectively. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 51458.1 W & I Code, Section 14115					

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Provider Name							Fiscal Period			Provider NPI		Adjustments
SIERRA VIEW DISTRICT HOSPITAL							JULY 1, 2011 THROUGH JUNE 30, 2012			1073736443		39
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - SUBACUTE												
32	Subacute 1	D-1	I	XIX	9.00	1	Medi-Cal Inpatient Days - Adult Subacute To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary Payment Data: Report Date: August 02, 2013 Payment Period: July 01, 2011 through July 31, 2013 Service Period: July 01, 2011 through June 30, 2012 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64 and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404 and 2408 CCR, Title 22, Sections 51173, 51511, 51541 and 51542	11,374	(768)	10,606		
33	Subacute 1	Not Reported					Medi-Cal Subacute Days - Ventilator To include ventilator Medi-Cal patient days to agree with the following Fiscal Intermediary Payment Data: Report Date: August 02, 2013 Payment Period: July 01, 2011 through July 31, 2013 Service Period: July 01, 2011 through June 30, 2012 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64 and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404 and 2408 CCR, Title 22, Sections 51173, 51511, 51541 and 51542	0	3,218	3,218		

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<u>ADJUSTMENTS TO OTHER MATTERS</u>												
		N/A				Credit Balances	\$0					
34						To recover outstanding outpatient Medi-Cal credit balances.		\$10,780				
1						42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1						
35						To recover outstanding inpatient Medi-Cal credit balances.		<u>35,680</u>				
						42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1		\$46,460	\$46,460			
		N/A				Medi-Cal Overpayments	\$0					
36						To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed.		\$1,789				
1						42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1						
37						To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed.		<u>10,737</u>				
						42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1		\$12,526	\$12,526			

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		Work Sheet	Part	Title	Line	Col.						
<u>ADJUSTMENTS TO OTHER MATTERS</u>												
	Subacute 1	N/A				Medi-Cal Overpayment	\$0					
38						To recover Medi-Cal overpayments for ancillary services reimbursed by Medicare that are included in the Medi-Cal reimbursement rate. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 W&I Code, Sections 14000 and 14005 CCR, Title 22, Sections 51005, 51458.1, 51502 and 51511.5		\$8,105				
39						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 and 2409 CCR, Title 22, Sections 50786 and 51458.1		<u>1,018</u> \$9,123	\$9,123			