

**REPORT
ON THE
COST REPORT REVIEW**

**SIERRA VISTA STATE OPERATED FACILITY
YUBA CITY, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1841241130**

**FISCAL PERIOD ENDED
JUNE 30, 2010**

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

**Section Chief: Robert G. Kwick
Audit Supervisor: Delia Valencia
Auditor: Gene Bannister**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

May 22, 2013

Caroline Castaneda
Financial Systems Branch Manager
Department of Developmental Services
Fiscal Systems Section
1600 9th Street, Room 206. MS 2-9
Sacramento, CA 95814

SIERRA VISTA STATE OPERATED FACILITY
NATIONAL PROVIDER IDENTIFIER (NPI) 1841241130
FISCAL PERIOD ENDED June 30, 2010

We have examined the Facility's Integrated Disclosure and 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 \$25,693 presented in the Summary of Findings represents a proper determination in accordance with the reimbursement principles of applicable programs.

The results of our examination are as follows:

<u>NURSING FACILITY LEVEL</u>		
Reported Cost per Day	\$	1,509.53
Adjustment		(.48)
Audited Cost Per Day	\$	<u>1,509.05</u>

This audit report includes the:

1. Summary of Findings
2. Computation of Medi-Cal Reimbursement Settlement (STATE HOSPITAL Schedules)
3. Audit Adjustments Schedule

The audited settlement will be incorporated into a Statement of Accounts Receivables. The Statement of Accounts Receivable will be forwarded to the Department of Developmental Services by the Medi-Cal Accounting Section, Department of Health Care Services. Instructions regarding recovery will be included with the Statement of Accounts Receivable. 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 Regulation.

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 Fee-For-Service Rates Development 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:

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

If you have questions regarding this report, you may call the Audits Section—
Sacramento at (916) 650-6994.

Original Signed By

Robert G. Kvick, Chief
Audits Section—Sacramento
Financial Audits Branch

Certified

cc: Chief
Financial Services Branch
Department of Developmental Services
1600 9th Street, Room 310, MS 3-3
Sacramento, CA 95814

Deputy Director
Administration Division
Department of Developmental Services
1600 9th Street, Room 310, MS 3-3
Sacramento, CA 95814

Chief
Department of Health Care Services
Financial Management/Accounting Section
MS 1101
P.O. Box 997413
Sacramento, CA 95899-7413

Chief
Department of Health Care Services
Rate Development Branch
MS 4612
P.O. Box 997413
Sacramento, CA 95899-7413

Chief
Department of Health Care Services
Third Party Liability Branch/Recovery Section
MS 4720
P.O. Box 997413
Sacramento, CA 95899-7413

Chief
Department of Health Care Services
Medi-Cal Operations Division/Operations Management & Policy Section
MS 4505
P.O. Box 997413
Sacramento, CA 95899-7413

SUMMARY OF FINDINGS

Provider Name:
SIERRA VISTA STATE OPERATED FACILITY

Fiscal Period Ended:
JUNE 30, YEAR

		SETTLEMENT	COST
1. Medi-Cal STATE HOSPITAL (SCHEDULE 1) Provider NPI: 1841241130	Reported	\$ 3,247,129	
	Net Change	\$ (3,221,436)	
	Audited Amount Due Provider (State)	\$ 25,693	
	2. Subprovider I (SCHEDULE 1-1) Provider NPI:		
Reported	\$ 0		
Net Change	\$ 0		
Audited Amount Due Provider (State)	\$ 0		
3. Subprovider II (SCHEDULE 1-2) Provider NPI:			
Reported	\$ 0		
Net Change	\$ 0		
Audited Amount Due Provider (State)	\$ 0		
4. Medi-Cal Contract Cost (CONTRACT SCH 1) Provider NPI:	Reported		\$ 0
	Net Change		\$ 0
	Audited Cost		\$ 0
	Audited Amount Due Provider (State)	\$ 0	
5. Distinct Part Nursing Facility (DPNF SCH 1) Provider NPI:	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
6. Distinct Part Nursing Facility (DPNF SCH 1-1) Provider NPI:	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
7. Adult Subacute (ADULT SUBACUTE SCH 1) Provider NPI:	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
8. Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7)		\$ 25,693	
9. Total Medi-Cal Cost			\$ 0

SUMMARY OF FINDINGS

Provider Name:
SIERRA VISTA STATE OPERATED FACILITY

Fiscal Period Ended:
JUNE 30, YEAR

		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)		\$ 25,693	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
SIERRA VISTA STATE OPERATED FACILITY

Fiscal Period Ended:
JUNE 30, YEAR

Provider NPI:
1841241130

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ 6,765,946	\$ 6,768,534
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)	\$ 6,765,946	\$ 6,768,534
6. Interim Payments (Adj 3,4)	\$ (3,517,807)	\$ (6,741,831)
7. Balance Due Provider (State)	\$ 3,248,139	\$ 26,703
8. Duplicate Payments (Adj)	\$ 0	\$ 0
9. Medicare Payments	\$ (1,010)	\$ (1,010)
10. \$	\$ 0	0
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ 3,247,129	\$ 25,693
	(To Summary of Findings)	

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

Provider Name:
SIERRA VISTA STATE OPERATED FACILITY

Fiscal Period Ended:
JUNE 30, YEAR

Provider NPI:
1841241130

REPORTED	AUDITED
----------	---------

REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3)	\$ <u>6,827,604</u>	\$ <u>6,837,506</u>
--	---------------------	---------------------

CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj)	\$ <u>0</u>	\$ <u>0</u>
---	-------------	-------------

3. Inpatient Ancillary Service Charges (Adj)	\$ <u>0</u>	\$ <u>0</u>
---	-------------	-------------

4. Total Charges - Medi-Cal Inpatient Services	\$ <u>0</u>	\$ <u>0</u>
--	-------------	-------------

5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ <u>0</u>	\$ <u>0</u>
--	-------------	-------------

6. Excess of Reasonable Cost Over Customary Charges (Line 1 minus Line 4)	\$ <u>N/A</u>	\$ <u>N/A</u>
--	---------------	---------------

(To Schedule 1)

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

COMPUTATION OF
MEDI-CAL NET COSTS OF COVERED SERVICES

Provider Name:
SIERRA VISTA STATE OPERATED FACILITY

Fiscal Period Ended:
JUNE 30, YEAR

Provider NPI:
1841241130

	REPORTED	AUDITED
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ 0	\$ 0
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ 6,827,604	\$ 6,837,506
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)	\$ 6,827,604	\$ 6,837,506
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	\$ (See Schedule 1)	\$ 0
8. SUBTOTAL	\$ 6,827,604	\$ 6,837,506 (To Schedule 2)
9. Deductibles/Share of Cost (Adj 3)	\$ (61,658)	\$ (68,972)
10. Patient and Third Party Liability (Adj)	\$ 0	\$ 0
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ 6,765,946	\$ 6,768,534 (To Schedule 1)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
SIERRA VISTA STATE OPERATED FACILITYFiscal Period Ended:
JUNE 30, YEARProvider NPI:
1841241130

GENERAL SERVICE UNIT NET OF SWING-BED COSTS

	REPORTED	AUDITED
INPATIENT DAYS		
1. Total Inpatient Days (include private & swing-bed) (Adj)	0	0
2. Inpatient Days (include private, exclude swing-bed)	0	0
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj)	0	0
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)	0	0

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)	\$ 0	\$ 0
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)	\$ 0	\$ 0

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 0	\$ 0
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 0.000000	\$ 0.000000
32. Average Private Room Per Diem Charge (L 29 / L 3)	\$ 0.00	\$ 0.00
33. Average Semi-Private Room Per Diem Charge (L 30 / L 4)	\$ 0.00	\$ 0.00
34. Avg Per Diem Prvt Room Charge Differential (L 32 minus L 33)	\$ 0.00	\$ 0.00
35. Average Per Diem Private Room Cost Differential (L 31 x L 34)	\$ 0.00	\$ 0.00
36. Private Room Cost Differential Adjustment (L 35 x L 3)	\$ 0	\$ 0
37. Inpatient Rout Cost Net of Swing-Bed & Prvt Rm (L 27 minus L 36)	\$ 0	\$ 0

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 0.00	\$ 0.00
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 0	\$ 0
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 6,827,604	\$ 6,837,506
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 6,827,604	\$ 6,837,506

(To Schedule 3)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
SIERRA VISTA STATE OPERATED FACILITYFiscal Period Ended:
JUNE 30, YEARProvider NPI:
1841241130

	REPORTED	AUDITED
SPECIAL CARE AND/OR NURSERY UNITS		
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)	\$ 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
NURSING FACILITY		
11. Total Inpatient Routine Cost (Sch 8, Line 35, Col 27)	\$ 7,212,541	\$ 7,210,246
12. Total Inpatient Days (Adj)	4,778	4,778
13. Average Per Diem Cost	\$ 1,509.53	\$ 1,509.05
14. Medi-Cal Inpatient Days (Adj 2)	4,523	4,531
15. Cost Applicable to Medi-Cal	\$ 6,827,604	\$ 6,837,506
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)	\$ 0.00	\$ 0.00
27. Medi-Cal Inpatient Days (Adj)	0	0
28. Cost Applicable to Medi-Cal	\$ 0	\$ 0
ADMINISTRATIVE DAYS		
29. Per Diem Rate (Adj)	\$ 0.00	\$ 0.00
30. Medi-Cal Inpatient Days (Adj)	0	0
31. Cost Applicable to Medi-Cal	\$ 0	\$ 0
32. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,28,31)	\$ 6,827,604	\$ 6,837,506

(To Schedule 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
SIERRA VISTA STATE OPERATED FACILITY

Fiscal Period Ended:
JUNE 30, YEAR

Provider NPI:
1841241130

	REPORTED	AUDITED
SPECIAL CARE UNITS		
ALL INCLUSIVE ANCILLARY SERVICES		
1. Total Inpatient Ancillary Cost (Sch 5)	\$ 0	\$ 0
2. Total Ancillary 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
DRUG DISPENSING FEE		
6. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
7. Total Dispensings (Adj)	0	0
8. Cost Per Dipensings	\$ 0.00	\$ 0.00
9. Medi-Cal Dispensing (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
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)

ADJUSTMENTS TO MEDI-CAL CHARGES DAYS

Provider Name:
SIERRA VISTA STATE OPERATED FACILITY

Fiscal Period Ended:
JUNE 30, YEAR

Provider NPI:
1841241130

ANCILLARY CHARGES		REPORTED	ADJUSTMENTS (Adj)	AUDITED
37.00	Operating Room	\$	\$	0
38.00	Recovery Room			0
39.00	Delivery Room and Labor Room			0
40.00	Anesthesiology			0
41.00	Radiology - Diagnostic			0
41.01				0
41.02				0
42.00	Radiology - Therapeutic			0
43.00	Radioisotope			0
44.00	Laboratory			0
44.01	Pathological Lab			0
46.00	Whole Blood			0
47.00	Blood Storing and Processing			0
48.00	Intravenous Therapy			0
49.00	Respiratory Therapy			0
50.00	Physical Therapy			0
51.00	Occupational Therapy			0
52.00	Speech Pathology			0
53.00	Electrocardiology			0
54.00	Electroencephalography			0
55.00	Medical Supplies Charged to Patients			0
56.00	Drugs Charged to Patients			0
57.00	Renal Dialysis			0
58.00	ASC (Non-Distinct Part)			0
59.00				0
59.01				0
59.02				0
59.03				0
60.00	Clinic			0
60.01	Other Clinic Services			0
61.00	Emergency			0
62.00	Observation Beds			0
71.00				0
82.00				0
83.00				0
84.00				0
85.00				0
86.00				0
TOTAL MEDI-CAL ANCILLARY CHARGES		\$ 0	0	0

(To Schedule 5)

Provider Name:
SIERRA VISTA STATE OPERATED FACILITY

Fiscal Period Ended:
JUNE 30, YEAR

TRIAL BALANCE EXPENSES	ALLOC COST 4.08	EMPLOYEE BENEFITS 5.00	ALLOC COST 6.01	ALLOC COST 6.02	ALLOC COST 6.03	ALLOC COST 6.04	ALLOC COST 6.05	ALLOC COST 6.06	ALLOC COST 6.07	ALLOC COST 6.08	ACCUMULATE COST	ADMINISTRATIVE & GENERAL 6.00
ANCILLARY COST CENTERS												
37.00 Operating Room	0	0	0	0	0	0	0	0	0	0	0	0
38.00 Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00 Delivery Room and Labor Room	0	0	0	0	0	0	0	0	0	0	0	0
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	0	0	0	0
41.01	0	0	0	0	0	0	0	0	0	0	0	0
41.02	0	0	0	0	0	0	0	0	0	0	0	0
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
43.00 Radioisotope	0	0	0	0	0	0	0	0	0	0	0	0
44.00 Laboratory	0	0	0	0	0	0	0	0	0	0	0	0
44.01 Pathological Lab	0	0	0	0	0	0	0	0	0	0	0	0
46.00 Whole Blood	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	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
50.00 Physical Therapy	0	0	0	0	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0	0	0	0	0	0
54.00 Electroencephalography	0	0	0	0	0	0	0	0	0	0	0	0
55.00 Medical Supplies Charged to Patients	0	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	0	0	0	0
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	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 Other Clinic Services	0	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	0
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
71.00	0	0	0	0	0	0	0	0	0	0	0	0
82.00	0	0	0	0	0	0	0	0	0	0	0	0
83.00	0	0	0	0	0	0	0	0	0	0	0	0
84.00	0	0	0	0	0	0	0	0	0	0	0	0
85.00	0	0	0	0	0	0	0	0	0	0	0	0
86.00	0	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTER:												
96.00 Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	0	0	0	0
97.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
98.00 Physicians' Private Office	0	0	0	0	0	0	0	0	0	0	0	0
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
99.01	0	0	0	0	0	0	0	0	0	0	0	0
99.02	0	0	0	0	0	0	0	0	0	0	0	0
99.03	0	0	0	0	0	0	0	0	0	0	0	0
99.04	0	0	0	0	0	0	0	0	0	0	0	0
99.05	0	0	0	0	0	0	0	0	0	0	0	0
100.00	0	0	0	0	0	0	0	0	0	0	0	0
100.01	0	0	0	0	0	0	0	0	0	0	0	0
100.02	0	0	0	0	0	0	0	0	0	0	0	0
100.03	0	0	0	0	0	0	0	0	0	0	0	0
100.04	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	<u>0</u>	<u>1,500,783</u>	<u>0</u>	<u>7,080,500</u>	<u>3,008,165</u>							

Provider Name:
SIERRA VISTA STATE OPERATED FACILITY

Fiscal Period Ended:
JUNE 30, YEAR

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	0	0	0	0	0	0	0	0	0	0	0	0
38.00 Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00 Delivery Room and Labor Room	0	0	0	0	0	0	0	0	0	0	0	0
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	0	0	0	0
41.01	0	0	0	0	0	0	0	0	0	0	0	0
41.02	0	0	0	0	0	0	0	0	0	0	0	0
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
43.00 Radioisotope	0	0	0	0	0	0	0	0	0	0	0	0
44.00 Laboratory	0	0	0	0	0	0	0	0	0	0	0	0
44.01 Pathological Lab	0	0	0	0	0	0	0	0	0	0	0	0
46.00 Whole Blood	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	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
50.00 Physical Therapy	0	0	0	0	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0	0	0	0	0	0
54.00 Electroencephalography	0	0	0	0	0	0	0	0	0	0	0	0
55.00 Medical Supplies Charged to Patients	0	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	0	0	0	0
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	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 Other Clinic Services	0	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	0
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
71.00	0	0	0	0	0	0	0	0	0	0	0	0
82.00	0	0	0	0	0	0	0	0	0	0	0	0
83.00	0	0	0	0	0	0	0	0	0	0	0	0
84.00	0	0	0	0	0	0	0	0	0	0	0	0
85.00	0	0	0	0	0	0	0	0	0	0	0	0
86.00	0	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTER:												
96.00 Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	0	0	0	0
97.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
98.00 Physicians' Private Office	0	0	0	0	0	0	0	0	0	0	0	0
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
99.01	0	0	0	0	0	0	0	0	0	0	0	0
99.02	0	0	0	0	0	0	0	0	0	0	0	0
99.03	0	0	0	0	0	0	0	0	0	0	0	0
99.04	0	0	0	0	0	0	0	0	0	0	0	0
99.05	0	0	0	0	0	0	0	0	0	0	0	0
100.00	0	0	0	0	0	0	0	0	0	0	0	0
100.01	0	0	0	0	0	0	0	0	0	0	0	0
100.02	0	0	0	0	0	0	0	0	0	0	0	0
100.03	0	0	0	0	0	0	0	0	0	0	0	0
100.04	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	219,634	9,360	5,086	424,759	637,383	0	0	0	22,179	0	133,943	0

Provider Name:
SIERRA VISTA STATE OPERATED FACILITY

Fiscal Period Ended:
JUNE 30, YEAR

	TRIAL BALANCE EXPENSES	ALLOC COST 19.00	ALLOC COST 19.02	ALLOC COST 19.03	NON-PHYSICIAN ANESTH 20.00	NURSING SCHOOL 21.00	INT & RES SALARY & FRINGES 22.00	INT & RES PROGRAM 23.00	PARAMED EDUCAT 24.00	SUBTOTAL 25.00	POST STEP-DOWN ADJUSTMENT 26.00	TOTAL COST 27.00
ANCILLARY COST CENTERS												
37.00	Operating Room	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0
41.00	Radiology - Diagnostic	0	0	0	0	0	0	0	0	0	0	0
41.01		0	0	0	0	0	0	0	0	0	0	0
41.02		0	0	0	0	0	0	0	0	0	0	0
42.00	Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0
43.00	Radioisotope	0	0	0	0	0	0	0	0	0	0	0
44.00	Laboratory	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0
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	0	0	0
51.00	Occupational Therapy	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
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	0	0	0
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	0	0	0
57.00	Renal Dialysis	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
59.00		0	0	0	0	0	0	0	0	0	0	0
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	Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0
61.00	Emergency	0	0	0	0	0	0	0	0	0	0	0
62.00	Observation Beds	0	0	0	0	0	0	0	0	0	0	0
71.00		0	0	0	0	0	0	0	0	0	0	0
82.00		0	0	0	0	0	0	0	0	0	0	0
83.00		0	0	0	0	0	0	0	0	0	0	0
84.00		0	0	0	0	0	0	0	0	0	0	0
85.00		0	0	0	0	0	0	0	0	0	0	0
86.00		0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTER:												
96.00	Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	0	0	0
97.00	Research	0	0	0	0	0	0	0	0	0	0	0
98.00	Physicians' Private Office	0	0	0	0	0	0	0	0	0	0	0
99.00	Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0
99.01		0	0	0	0	0	0	0	0	0	0	0
99.02		0	0	0	0	0	0	0	0	0	0	0
99.03		0	0	0	0	0	0	0	0	0	0	0
99.04		0	0	0	0	0	0	0	0	0	0	0
99.05		0	0	0	0	0	0	0	0	0	0	0
100.00		0	0	0	0	0	0	0	0	0	0	0
100.01		0	0	0	0	0	0	0	0	0	0	0
100.02		0	0	0	0	0	0	0	0	0	0	0
100.03		0	0	0	0	0	0	0	0	0	0	0
100.04		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>7,080,500</u>	<u>129,746</u>	<u>7,210,246</u>

Provider Name:
SIERRA VISTA STATE OPERATED FACILITY

Fiscal Period Ended:
JUNE 30, YEAR

	EMP BENE (GROSS SALARIES)	STAT	STAT	ADM & GEN (ACCUM COST)	MAINT & REPAIRS (SQ FT)							
	5.00 (Adj)	6.01 (Adj)	6.02 (Adj)	6.03 (Adj)	6.04 (Adj)	6.05 (Adj)	6.06 (Adj)	6.07 (Adj)	6.08 (Adj)			7.00 (Adj)
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)			(Adj)
ANCILLARY COST CENTERS												
37.00	Operating Room											0
38.00	Recovery Room											0
39.00	Delivery Room and Labor Room											0
40.00	Anesthesiology											0
41.00	Radiology - Diagnostic											0
41.01												0
41.02												0
42.00	Radiology - Therapeutic											0
43.00	Radioisotope											0
44.00	Laboratory											0
44.01	Pathological Lab											0
46.00	Whole Blood											0
47.00	Blood Storing and Processing											0
48.00	Intravenous Therapy											0
49.00	Respiratory Therapy											0
50.00	Physical Therapy											0
51.00	Occupational Therapy											0
52.00	Speech Pathology											0
53.00	Electrocardiology											0
54.00	Electroencephalography											0
55.00	Medical Supplies Charged to Patients											0
56.00	Drugs Charged to Patients											0
57.00	Renal Dialysis											0
58.00	ASC (Non-Distinct Part)											0
59.00												0
59.01												0
59.02												0
59.03												0
60.00	Clinic											0
60.01	Other Clinic Services											0
61.00	Emergency											0
62.00	Observation Beds											0
71.00												0
82.00												0
83.00												0
84.00												0
85.00												0
86.00												0
NONREIMBURSABLE COST CENTERS												
96.00	Gift, Flower, Coffee Shop & Canteen											0
97.00	Research											0
98.00	Physicians' Private Office											0
99.00	Nonpaid Workers											0
99.01												0
99.02												0
99.03												0
99.04												0
99.05												0
100.00												0
100.01												0
100.02												0
100.03												0
100.04												0
TOTAL	3,151,516	0	0	0	0	0	0	0	0	0	4,072,335	84,143
COST TO BE ALLOCATED	1,500,783	0	0	0	0	0	0	0	0	0	3,008,165	219,634
UNIT COST MULTIPLIER - SCH 8	0.476210	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.738683	2.610245

Provider Name:
SIERRA VISTA STATE OPERATED FACILITY

Fiscal Period Ended:
JUNE 30, YEAR

	OPER PLANT (SQ FT)	LAUNDRY & LINEN (LB LNDRY)	HOUSE-KEEPING (HR SERV)	DIETARY (MEALS SERVED)	CAFETERIA	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
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
ANCILLARY COST CENTERS												
37.00 Operating Room												
38.00 Recovery Room												
39.00 Delivery Room and Labor Room												
40.00 Anesthesiology												
41.00 Radiology - Diagnostic												
41.01												
41.02												
42.00 Radiology - Therapeutic												
43.00 Radioisotope												
44.00 Laboratory												
44.01 Pathological Lab												
46.00 Whole Blood												
47.00 Blood Storing and Processing												
48.00 Intravenous Therapy												
49.00 Respiratory Therapy												
50.00 Physical Therapy												
51.00 Occupational Therapy												
52.00 Speech Pathology												
53.00 Electrocardiology												
54.00 Electroencephalography												
55.00 Medical Supplies Charged to Patients												
56.00 Drugs Charged to Patients												
57.00 Renal Dialysis												
58.00 ASC (Non-Distinct Part)												
59.00												
59.01												
59.02												
59.03												
60.00 Clinic												
60.01 Other Clinic Services												
61.00 Emergency												
62.00 Observation Beds												
71.00												
82.00												
83.00												
84.00												
85.00												
86.00												
NONREIMBURSABLE COST CENTERS												
96.00 Gift, Flower, Coffee Shop & Canteen												
97.00 Research												
98.00 Physicians' Private Office												
99.00 Nonpaid Workers												
99.01												
99.02												
99.03												
99.04												
99.05												
100.00												
100.01												
100.02												
100.03												
100.04												
TOTAL	81,461	16,490	72,537	4,778	0	0	0	451	0	4,397,528	0	0
COST TO BE ALLOCATED	9,360	5,086	424,759	637,383	0	0	0	22,179	0	133,943	0	0
UNIT COST MULTIPLIER - SCH 8	0.114902	0.308429	5.855762	133.399596	0.000000	0.000000	0.000000	49.177358	0.000000	0.030459	0.000000	0.000000

Provider Name:
SIERRA VISTA STATE OPERATED FACILITY

Fiscal Period Ended:
JUNE 30, YEAR

STAT	STAT	NONPHY ANESTH (ASG TIME)	NURSE SCHOOL (ASG TIME)	I&R-SAL & FRINGES (ASG TIME)	I&R-PRG COST (ASG TIME)	PARAMED EDUCAT (ASG TIME)
19.02 (Adj) (Adj)	19.03 (Adj) (Adj)	20.00 (Adj) (Adj)	21.00 (Adj) (Adj)	22.00 (Adj) (Adj)	23.00 (Adj) (Adj)	24.00 (Adj) (Adj)
GENERAL SERVICE COST CENTERS						
1.00	Old Cap Rel Costs-Bldg & Fixtures					
2.00	Old Cap Rel Costs-Movable Equipment					
3.00	New Cap Rel Costs-Bldg & Fixtures					
4.00	New Cap Rel Costs-Movable Equipment					
4.01						
4.02						
4.03						
4.04						
4.05						
4.06						
4.07						
4.08						
5.00	Employee Benefits					
6.01	Non-Patient Telephones					
6.02	Data Processing					
6.03	Purchasing/Receiving					
6.04	Patient Admitting					
6.05	Patient Business Office					
6.06						
6.07						
6.08						
6.00	Administrative and General					
7.00	Maintenance and Repairs					
8.00	Operation of Plant					
9.00	Laundry and Linen Service					
10.00	Housekeeping					
11.00	Dietary					
12.00	Cafeteria					
13.00	Maintenance of Personnel					
14.00	Nursing Administration					
15.00	Central Services & Supply					
16.00	Pharmacy					
17.00	Medical Records and Library					
18.00	Social Service					
19.00						
19.02						
19.03						
20.00						
21.00	Nursing School					
22.00	Intern & Res Service-Salary & Fringes					
23.00	Intern & Res Other Program					
24.00	Paramedical Ed Program					
INPATIENT ROUTINE COST CENTERS						
25.00	Adults & Pediatrics (Gen Routine)					
26.00	Intensive Care Unit					
27.00	Coronary Care Unit					
28.00	Neonatal Intensive Care Unit					
29.00	Surgical Intensive Care					
30.00	Subprovider I					
31.00	Subprovider II					
32.00						
33.00	Nursery					
34.00	Medicare Certified Nursing Facility					
35.00	Nursing Facility					
36.00	Adult Subacute Care Unit					
36.01	Subacute Care Unit II					
36.02	Transitional Care Unit					

TRIAL BALANCE OF EXPENSES

Provider Name:
SIERRA VISTA STATE OPERATED FACILITY

Fiscal Period Ended:
JUNE 30, YEAR

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	GENERAL SERVICE COST CENTERS			
1.00	Old Cap Rel Costs-Bldg & Fixtures	\$	\$ 0	\$ 0
2.00	Old Cap Rel Costs-Movable Equipment		0	0
3.00	New Cap Rel Costs-Bldg & Fixtures		0	0
4.00	New Cap Rel Costs-Movable Equipment	22,974	0	22,974
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	1,500,783	0	1,500,783
6.01	Non-Patient Telephones		0	0
6.02	Data Processing		0	0
6.03	Purchasing/Receiving		0	0
6.04	Patient Admitting		0	0
6.05	Patient Business Office		0	0
6.06			0	0
6.07			0	0
6.08			0	0
6.00	Administrative and General	2,533,951	(2,295)	2,531,656
7.00	Maintenance and Repairs	88,164	0	88,164
8.00	Operation of Plant	693	0	693
9.00	Laundry and Linen Service	348	0	348
10.00	Housekeeping	241,232	0	241,232
11.00	Dietary	254,650	0	254,650
12.00	Cafeteria		0	0
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration		0	0
15.00	Central Services & Supply	11,954	0	11,954
16.00	Pharmacy		0	0
17.00	Medical Records and Library	58,014	0	58,014
18.00	Social Service		0	0
19.00			0	0
19.02			0	0
19.03			0	0
20.00			0	0
21.00	Nursing School		0	0
22.00	Intern & Res Service-Salary & Fringes		0	0
23.00	Intern & Res Other Program		0	0
24.00	Paramedical Ed Program		0	0
	INPATIENT ROUTINE COST CENTERS			
25.00	Adults & Pediatrics (Gen Routine)		0	0
26.00	Intensive Care Unit		0	0
27.00	Coronary Care Unit		0	0
28.00	Neonatal Intensive Care Unit		0	0
29.00	Surgical Intensive Care		0	0
30.00	Subprovider I		0	0
31.00	Subprovider II		0	0
32.00			0	0
33.00	Nursery		0	0
34.00	Medicare Certified Nursing Facility		0	0
35.00	Nursing Facility	2,370,032	0	2,370,032
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:
SIERRA VISTA STATE OPERATED FACILITY

Fiscal Period Ended:
JUNE 30, YEAR

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
37.00	Operating Room	\$	0	\$ 0
38.00	Recovery Room		0	0
39.00	Delivery Room and Labor Room		0	0
40.00	Anesthesiology		0	0
41.00	Radiology - Diagnostic		0	0
41.01			0	0
41.02			0	0
42.00	Radiology - Therapeutic		0	0
43.00	Radioisotope		0	0
44.00	Laboratory		0	0
44.01	Pathological Lab		0	0
46.00	Whole Blood		0	0
47.00	Blood Storing and Processing		0	0
48.00	Intravenous Therapy		0	0
49.00	Respiratory Therapy		0	0
50.00	Physical Therapy		0	0
51.00	Occupational Therapy		0	0
52.00	Speech Pathology		0	0
53.00	Electrocardiology		0	0
54.00	Electroencephalography		0	0
55.00	Medical Supplies Charged to Patients		0	0
56.00	Drugs Charged to Patients		0	0
57.00	Renal Dialysis		0	0
58.00	ASC (Non-Distinct Part)		0	0
59.00			0	0
59.01			0	0
59.02			0	0
59.03			0	0
60.00	Clinic		0	0
60.01	Other Clinic Services		0	0
61.00	Emergency		0	0
62.00	Observation Beds		0	0
71.00			0	0
82.00			0	0
83.00			0	0
84.00			0	0
85.00			0	0
86.00			0	0
	SUBTOTAL	\$ 7,082,795	\$ (2,295)	\$ 7,080,500
	NONREIMBURSABLE COST CENTERS			
96.00	Gift, Flower, Coffee Shop & Canteen		0	0
97.00	Research		0	0
98.00	Physicians' Private Office		0	0
99.00	Nonpaid Workers		0	0
99.01			0	0
99.02			0	0
99.03			0	0
99.04			0	0
99.05			0	0
100.00			0	0
100.01			0	0
100.02			0	0
100.03			0	0
100.04			0	0
100.99	SUBTOTAL	\$ 0	\$ 0	\$ 0
101	TOTAL	\$ 7,082,795	\$ (2,295)	\$ 7,080,500

(To Schedule 8)

Provider Name:

Fiscal Period Ended:

SIERRA VISTA STATE OPERATED FACILITY

JUNE 30, YEAR

	TOTAL ADJ (Page 1 & 2)	AUDIT ADJ 1	AUDIT ADJ										
ANCILLARY COST CENTERS													
37.00 Operating Room	0												
38.00 Recovery Room	0												
39.00 Delivery Room and Labor Room	0												
40.00 Anesthesiology	0												
41.00 Radiology - Diagnostic	0												
41.01	0												
41.02	0												
42.00 Radiology - Therapeutic	0												
43.00 Radioisotope	0												
44.00 Laboratory	0												
44.01 Pathological Lab	0												
46.00 Whole Blood	0												
47.00 Blood Storing and Processing	0												
48.00 Intravenous Therapy	0												
49.00 Respiratory Therapy	0												
50.00 Physical Therapy	0												
51.00 Occupational Therapy	0												
52.00 Speech Pathology	0												
53.00 Electrocardiology	0												
54.00 Electroencephalography	0												
55.00 Medical Supplies Charged to Patients	0												
56.00 Drugs Charged to Patients	0												
57.00 Renal Dialysis	0												
58.00 ASC (Non-Distinct Part)	0												
59.00	0												
59.01	0												
59.02	0												
59.03	0												
60.00 Clinic	0												
60.01 Other Clinic Services	0												
61.00 Emergency	0												
62.00 Observation Beds	0												
71.00	0												
82.00	0												
83.00	0												
84.00	0												
85.00	0												
86.00	0												
NONREIMBURSABLE COST CENTERS													
96.00 Gift, Flower, Coffee Shop & Canteen	0												
97.00 Research	0												
98.00 Physicians' Private Office	0												
99.00 Nonpaid Workers	0												
99.01	0												
99.02	0												
99.03	0												
99.04	0												
99.05	0												
100.00	0												
100.01	0												
100.02	0												
100.03	0												
100.04	0												
101.00 TOTAL	<u>(\$2,295)</u>	<u>(2,295)</u>	<u>0</u>										

(To Sch 10)

Provider Name			Fiscal Period				Provider NPI		Adjustments	
SIERRA VISTA STATE OPERATED FACILITY			JULY 1, 2009 THROUGH JUNE 30, 2010				1841241130		4	
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 COSTS</u>										
1	10A	A			6.00	7	Administrative and General To adjust reported home office costs to agree with the California State Department of Developmental Services Home Office Audit Report for fiscal period ended June 30, 2010. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304	\$2,533,951	(\$2,295)	\$2,531,656

Provider Name							Fiscal Period			Provider NPI		Adjustments
SIERRA VISTA STATE OPERATED FACILITY							JULY 1, 2009 THROUGH JUNE 30, 2010			1841241130		4
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												
2	4A	4A			9.00	1	Medi-Cal Days - Nursing Facility	4,523	8	4,531		
3	3	Supplemental			4.00	1	Medi-Cal Share of Cost	\$61,658	\$7,314	\$68,972		
	1	Supplemental			7.00	1	Medi-Cal Interim Payments	3,517,807	(7,479)	3,510,328 *		
							To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary Payment Data: Service Period: July 1, 2009 through June 30, 2010 Payment Period: July 1, 2009 through December 21, 2011 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Sections 51173, 51511, 51541, and 51542					
4	1	Supplemental			7.00	1	Medical Interim Payments	* \$3,510,328	\$3,231,503	\$6,741,831		
							To include End of Year Settlement to agree with the Invoice Summary and detail invoices. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Section 2304					

*Balance carried forward from prior/to subsequent adjustments