

**APPEAL RECOMPUTATION
OF THE
AUDIT REPORT**

**SOUTHERN MONO HEALTH CARE DISTRICT
MAMMOTH LAKES, CALIFORNIA
PROVIDER NUMBER: HSP30638H
NPI NUMBER: 1962444059**

**FISCAL PERIOD ENDED
JUNE 30, 2008**

**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

June 26, 2013

Melanie Van Winkle, CFO
Southern Mono Health Care District
P.O. Box 660
Mammoth Lake, CA 93546

In the Matter of:

SOUTHERN MONO HEALTH CARE DISTRICT
PROVIDER NO. HSP30638H
NATIONAL PROVIDER IDENTIFIER (NPI) 1962444059
FISCAL PERIOD ENDED JUNE 30, 2008
CASE NUMBER HA11-0608-825G-AH

Pursuant to the Office of Administrative Hearings and Appeals' Report of Findings dated January 30, 2013, the following revisions are made to the Medi-Cal audit report dated March 23, 2011.

SUMMARY OF REVISIONS

<u>MEDI-CAL NONCONTRACT SETTLEMENT (SCHEDULE 1)</u>		
Audited Amount Due Provider (State)	\$	(377,365)
Revision		<u>38,141</u>
Revised Amount Due Provider (State)	\$	<u>(339,224)</u>

Enclosed is the revised Summary of Findings and supporting schedules detailing the results of the recomputation.

A copy of the final settlement amount is being sent to the fiscal intermediary. This final settlement amount will be incorporated in a Statement of Account Status, which may reflect other financial transactions such as tentative settlement payments, final settlement payments, and/or lump sum rate adjustments. The Statement of Account Status with the amount due the State or owed to the provider (including interest as prescribed by law) will be forwarded to the provider by the fiscal intermediary.

Melanie Van Winkle
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Instructions regarding payment, if necessary, will be included with the Statement of Account Status.

Original Signed by

Michael A. Harrold, Chief
Audits Section—Fresno
Financial Audits Branch

cc: Chief
Audit Review and Analysis Section
Department of Health Care Services
MS 2109
P.O. Box 997413
Sacramento, CA 95899-7413

Chris Opara, Chief
Non-Contract Hospital Recoupment Unit
Safety Net Financing Division
Department of Health Care Services
MS 4518
P.O. Box 997436
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Carlos Jimenez
Pacific Hospital Management
336 Allison Street
San Francisco, CA 94112

SUMMARY OF FINDINGS

Provider Name:
SOUTHERN MONO HEALTH CARE DISTRICT

Fiscal Period Ended:
JUNE 30, 2008

	SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1) Provider No. HSP30638H		
Audited	\$ (377,365)	
Net Change	\$ 38,141	
Revised Amount Due Provider (State)	\$ (339,224)	
2. Subprovider I (SCHEDULE 1-1) Provider No.		
Audited	\$ 0	
Net Change	\$ 0	
Revised Amount Due Provider (State)	\$ 0	
3. Subprovider II (SCHEDULE 1-2) Provider No.		
Audited	\$ 0	
Net Change	\$ 0	
Revised Amount Due Provider (State)	\$ 0	
4. Medi-Cal Contract Cost (CONTRACT SCH 1) Provider No.		
Audited		\$ 0
Net Change		\$ 0
Revised Cost		\$ 0
Revised Amount Due Provider (State)	\$ 0	
5. Distinct Part Nursing Facility (DPNF SCH 1) Provider No.		
Audited		\$ 0.00
Net Change		\$ 0.00
Revised Cost Per Day		\$ 0.00
Revised Amount Due Provider (State)	\$ 0	
6. Distinct Part Nursing Facility (DPNF SCH 1-1) Provider No.		
Audited		\$ 0.00
Net Change		\$ 0.00
Revised Cost Per Day		\$ 0.00
Revised Amount Due Provider (State)	\$ 0	
7. Adult Subacute (ADULT SUBACUTE SCH 1) Provider No.		
Audited		\$ 0.00
Net Change		\$ 0.00
Revised Cost Per Day		\$ 0.00
Revised Amount Due Provider (State)	\$ 0	
8. Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7)	\$ (339,224)	
9. Total Medi-Cal Cost		\$ 0

SUMMARY OF FINDINGS

Provider Name:
SOUTHERN MONO HEALTH CARE DISTRICT

Fiscal Period Ended:
JUNE 30, 2008

	SETTLEMENT	COST
10. Subacute (SUBACUTE SCH 1-1) Provider No.		
Audited		\$ 0.00
Net Change		\$ 0.00
Revised Cost Per Day		\$ 0.00
Revised Amount Due Provider (State)	\$ 0	
11. Rural Health Clinic (RHC SCH 1) Provider No.		
Audited	\$ 0	
Net Change	\$ 0	
Revised Amount Due Provider (State)	\$ 0	
12. Rural Health Clinic (RHC 95-210 SCH 1) Provider No.		
Audited	\$ 0	
Net Change	\$ 0	
Revised Amount Due Provider (State)	\$ 0	
13. Rural Health Clinic (RHC 95-210 SCH 1-1) Provider No.		
Audited	\$ 0	
Net Change	\$ 0	
Revised Amount Due Provider (State)	\$ 0	
14. County Medical Services Program (CMSP SCH 1) Provider No.		
Audited	\$ 0	
Net Change	\$ 0	
Revised Amount Due Provider (State)	\$ 0	
15. Transitional Care (TC SCH 1) Provider No.		
Audited		\$ 0.00
Net Change		\$ 0.00
Revised Cost Per Day		\$ 0.00
Revised Amount Due Provider (State)	\$ 0	
16. Total Other Settlement Due Provider - (Lines 10 through 15)	\$ 0	
17. Total Combined Revised Settlement Due Provider (State/CMSP/RHC) - (Line 8 + Line 16)	\$ (339,224)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
SOUTHERN MONO HEALTH CARE DISTRICT

Fiscal Period Ended:
JUNE 30, 2008

Provider No.
HSP30638H

	AUDITED	REVISED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ 1,741,911	\$ 1,780,052
2. Excess Reasonable Cost Over Charges (Schedule 2)	\$ 0	\$ 0
3. Medi-Cal Inpatient Hospital Based Physician Services	\$ N/A	\$ N/A
4. Routine Services - Late Billing Penalty Adjustment (Rev)	\$ (9,906)	\$ (9,906)
5. TOTAL COST-Reimbursable to Provider (Lines 1 through 4)	\$ 1,732,005	\$ 1,770,146
6. Interim Payments (Rev)	\$ (2,103,430)	\$ (2,103,430)
7. Balance Due Provider (State)	\$ (371,425)	\$ (333,284)
8. Overpayments (Rev)	\$ (5,940)	\$ (5,940)
9.	\$ 0	\$ 0
10.	\$ 0	\$ 0
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ (377,365)	\$ (339,224)

(To Summary of Findings)

COMPUTATION OF LESSER OF
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:
SOUTHERN MONO HEALTH CARE DISTRICTFiscal Period Ended:
JUNE 30, 2008Provider No.
HSP30638H

AUDITED

REVISED

REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3) \$ 1,742,957 \$ 1,781,098

CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Rev) \$ 646,228 \$ 646,2283. Inpatient Ancillary Service Charges (Rev) \$ 2,017,320 \$ 2,017,3204. Total Charges - Medi-Cal Inpatient Services \$ 2,663,548 \$ 2,663,5485. Excess of Customary Charges Over Reasonable Cost
(Line 4 minus Line 1) * \$ 920,591 \$ 882,4506. 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 SERVICES

Provider Name:
SOUTHERN MONO HEALTH CARE DISTRICT

Fiscal Period Ended:
JUNE 30, 2008

Provider No.
HSP30638H

	AUDITED	REVISED
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ 855,851	\$ 865,856
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ 780,947	\$ 809,083
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)	\$ 1,636,798	\$ 1,674,939
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	\$ 106,159	\$ 106,159
8. SUBTOTAL	\$ 1,742,957	\$ 1,781,098
	(To Schedule 2)	
9. Coinsurance (Rev)	\$ (1,046)	\$ (1,046)
10. Patient and Third Party Liability (Rev)	\$ 0	\$ 0
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ 1,741,911	\$ 1,780,052
	(To Schedule 1)	

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
SOUTHERN MONO HEALTH CARE DISTRICTFiscal Period Ended:
JUNE 30, 2008Provider No.
HSP30638H

GENERAL SERVICE UNIT NET OF SWING-BED COSTS

INPATIENT DAYS

	AUDITED	REVISED
1. Total Inpatient Days (include private & swing-bed) (Rev)	2,100	2,100
2. Inpatient Days (include private, exclude swing-bed)	2,100	2,100
3. Private Room Days (exclude swing-bed private room) (Rev)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Rev)	2,100	2,100
5. Medicare NF Swing-Bed Days through Dec 31 (Rev)	0	0
6. Medicare NF Swing-Bed Days after Dec 31 (Rev)	0	0
7. Medi-Cal NF Swing-Bed Days through July 31 (Rev)	0	0
8. Medi-Cal NF Swing-Bed Days after July 31 (Rev)	0	0
9. Medi-Cal Days (excluding swing-bed) (Rev)	300	300

SWING-BED ADJUSTMENT

17. Medicare NF Swing-Bed Rates through Dec 31 (Rev)	\$ 0.00	\$ 0.00
18. Medicare NF Swing-Bed Rates after Dec 31(Rev)	\$ 0.00	\$ 0.00
19. Medi-Cal NF Swing-Bed Rates through July 31(Rev)	\$ 0.00	\$ 0.00
20. Medi-Cal NF Swing-Bed Rates after July 31(Rev)	\$ 0.00	\$ 0.00
21. Total Routine Serv Cost (Sch 8, Line 25, Col 27)	\$ 5,200,644	\$ 5,392,443
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)	\$ 5,200,644	\$ 5,392,443

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 3,736,102	\$ 3,736,102
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 3,736,102	\$ 3,736,102
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 1.391997	\$ 1.443334
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)	\$ 1,779.10	\$ 1,779.10
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)	\$ 5,200,644	\$ 5,392,443

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 2,476.50	\$ 2,567.83
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 742,950	\$ 770,349
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 37,997	\$ 38,734
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 780,947	\$ 809,083

(To Schedule 3)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
SOUTHERN MONO HEALTH CARE DISTRICTFiscal Period Ended:
JUNE 30, 2008Provider No.
HSP30638H

	AUDITED	REVISED
SPECIAL CARE AND/OR NURSERY UNITS		
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 0	\$ 0
2. Total Inpatient Days (Rev)	0	0
3. Average Per Diem Cost	\$ 0.00	\$ 0.00
4. Medi-Cal Inpatient Days (Rev)	0	0
5. Cost Applicable to Medi-Cal	\$ 0	\$ 0
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 331,119	\$ 337,543
7. Total Inpatient Days (Rev)	61	61
8. Average Per Diem Cost	\$ 5,428.18	\$ 5,533.49
9. Medi-Cal Inpatient Days (Rev)	7	7
10. Cost Applicable to Medi-Cal	\$ 37,997	\$ 38,734
CORONARY CARE UNIT		
11. Total Inpatient Routine Cost (Sch 8, Line 27, Col 27)	\$ 0	\$ 0
12. Total Inpatient Days (Rev)	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Rev)	0	0
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0
NEONATAL INTENSIVE CARE UNIT		
16. Total Inpatient Routine Cost (Sch 8, Line 28, Col 27)	\$ 0	\$ 0
17. Total Inpatient Days (Rev)	0	0
18. Average Per Diem Cost	\$ 0.00	\$ 0.00
19. Medi-Cal Inpatient Days (Rev)	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 (Rev)	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Rev)	0	0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
ADMINISTRATIVE DAYS		
26. Per Diem Rate (Rev)	\$ 0.00	\$ 0.00
27. Medi-Cal Inpatient Days (Rev)	0	0
28. Cost Applicable to Medi-Cal	\$ 0	\$ 0
ADMINISTRATIVE DAYS		
29. Per Diem Rate (Rev)	\$ 0.00	\$ 0.00
30. Medi-Cal Inpatient Days (Rev)	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)	\$ 37,997	\$ 38,734

(To Schedule 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
SOUTHERN MONO HEALTH CARE DISTRICT

Fiscal Period Ended:
JUNE 30, 2008

Provider No.
HSP30638H

SPECIAL CARE UNITS	AUDITED	REVISED
1. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
2. Total Inpatient Days (Rev)	0	0
3. Average Per Diem Cost	\$ 0.00	\$ 0.00
4. Medi-Cal Inpatient Days (Rev)	0	0
5. Cost Applicable to Medi-Cal	\$ 0	\$ 0
6. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
7. Total Inpatient Days (Rev)	0	0
8. Average Per Diem Cost	\$ 0.00	\$ 0.00
9. Medi-Cal Inpatient Days (Rev)	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 (Rev)	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Rev)	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 (Rev)	0	0
18. Average Per Diem Cost	\$ 0.00	\$ 0.00
19. Medi-Cal Inpatient Days (Rev)	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 (Rev)	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Rev)	0	0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
26. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
27. Total Inpatient Days (Rev)	0	0
28. Average Per Diem Cost	\$ 0.00	\$ 0.00
29. Medi-Cal Inpatient Days (Rev)	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)

Provider Name:
SOUTHERN MONO HEALTH CARE DISTRICT

Fiscal Period Ended:
JUNE 30, 2008

	NET EXP FOR COST ALLOC (From Sch 10) 0.00	OLD CAPITAL BLDG & FIXTURES 1.00	OLD MOVABLE EQUIP 2.00	NEW CAPITAL BLDG & FIXTURES 3.00	NEW MOVABLE EQUIP 3.01	ALLOC COST 3.02	ALLOC COST 4.00	ALLOC COST 4.03	ALLOC COST 4.04	ALLOC COST 4.05	ALLOC COST 4.06	ALLOC COST 4.07
ANCILLARY COST CENTERS												
37.00 Operating Room	3,024,927	0	0	0	0	411,968	168,479	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	440,760	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	1,633,776	0	0	15,790	0	245,846	111,375	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	1,698,347	0	0	62,201	0	0	42,679	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	325,510	0	0	40,491	0	0	27,782	0	0	0	0	0
50.00 Physical Therapy	956,058	0	0	0	84,427	0	212,983	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	2,323,539	0	0	0	0	0	0	0	0	0	0	0
56.00 Drugs Charged to Patients	654,623	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	1,537,250	0	0	0	0	414,276	169,422	0	0	0	0	0
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
63.50 Provider-Based Rural Health Clinic	4,050,398	0	0	247,908	0	0	170,100	0	0	0	0	0
65.00 Ambulance Services	76,885	0	0	0	0	4,516	1,847	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 CENTERS												
96.00 Gift, Flower, Coffee Shop & Canteen	0	0	0	897	0	0	616	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
98.01 Onsite Phys Clinics	1,521,597	0	0	9,420	0	0	6,463	0	0	0	0	0
98.02 Offsite Phys Clinics	593,477	0	0	0	0	0	0	0	0	0	0	0
98.03 Ortho-Neurology Clinics	3,380,228	0	0	0	75,277	0	189,900	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 Other Nonreimbursable Cost Centers	195,051	0	0	6,758	0	0	4,637	0	0	0	0	0
100.01 Investment Properties	109,111	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	45,548,924	0	0	1,248,393	163,039	1,741,746	1,980,172	0	0	0	0	0

Provider Name:
SOUTHERN MONO HEALTH CARE DISTRICT

Fiscal Period Ended:
JUNE 30, 2008

	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	280,210	0	0	0	0	0	0	0	0	3,885,584	990,714
38.00	Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00	Delivery Room and Labor Room	0	36,533	0	0	0	0	0	0	0	0	477,293	121,696
40.00	Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
41.00	Radiology - Diagnostic	0	117,494	0	0	0	0	0	0	0	0	2,124,281	541,632
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	110,946	0	0	0	0	0	0	0	0	1,914,173	488,060
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	30,036	0	0	0	0	0	0	0	0	423,819	108,062
50.00	Physical Therapy	0	104,853	0	0	0	0	0	0	0	0	1,358,321	346,334
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	2,323,539	592,437
56.00	Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	654,623	166,910
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	169,422	0	0	0	0	0	0	0	0	2,290,370	583,980
62.00	Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
63.50	Provider-Based Rural Health Clinic	0	214,501	0	0	0	0	0	0	0	0	4,682,907	1,194,009
65.00	Ambulance Services	0	7,828	0	0	0	0	0	0	0	0	91,075	23,222
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	1,513	386
97.00	Research	0	0	0	0	0	0	0	0	0	0	0	0
98.00	Physicians' Private Office	0	0	0	0	0	0	0	0	0	0	0	0
98.01	Onsite Phys Clinics	0	32,984	0	0	0	0	0	0	0	0	1,570,464	400,424
98.02	Offsite Phys Clinics	0	71,278	0	0	0	0	0	0	0	0	664,755	169,494
98.03	Ortho-Neurology Clinics	0	77,101	0	0	0	0	0	0	0	0	3,722,506	949,134
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	Other Nonreimbursable Cost Centers	0	16,655	0	0	0	0	0	0	0	0	223,101	56,885
100.01	Investment Properties	0	0	0	0	0	0	0	0	0	0	109,111	27,820
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>2,361,191</u>	<u>0</u>	<u>45,548,924</u>	<u>9,254,147</u>							

Provider Name:
SOUTHERN MONO HEALTH CARE DISTRICT

Fiscal Period Ended:
JUNE 30, 2008

TRIAL BALANCE EXPENSES	MAINT & REPAIRS 7.00	OPER PLANT 8.00	LAUNDRY & LINEN 9.00	HOUSEKEEP 10.00	DIETARY 11.00	CAFE 12.00	MAINT OF PERSONNEL 13.00	NURSING ADMIN 14.00	CENTRAL SERVICE & SUPPLY 15.00	PHARMACY 16.00	MEDICAL RECORDS & LIBRARY 17.00	SOCIAL SERVICE 18.00
ANCILLARY COST CENTERS												
37.00 Operating Room	139,096	283,321	16,859	103,991	0	86,322	0	386,429	0	0	234,931	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	10,966	0	0	6,279	0	27,123	0	0	9,616	0
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
41.00 Radiology - Diagnostic	91,952	187,294	0	68,745	0	38,570	0	0	0	0	169,928	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	35,236	71,771	0	26,343	0	38,621	0	0	0	0	84,877	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	22,937	46,720	0	17,148	0	8,050	0	0	0	0	32,217	0
50.00 Physical Therapy	175,840	358,163	0	131,461	0	36,523	0	0	0	0	27,157	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	214,221	0
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	320,742	126,817	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	139,875	284,909	67,722	104,573	0	53,572	0	241,501	0	0	68,661	0
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
63.50 Provider-Based Rural Health Clinic	140,435	286,047	164,861	104,991	0	100,722	0	326,324	0	0	67,248	0
65.00 Ambulance Services	1,525	3,105	0	1,140	0	5,450	0	0	0	0	573	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	508	1,035	0	380	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
98.01 Onsite Phys Clinics	5,336	10,869	0	3,989	23,510	10,243	0	0	0	0	0	0
98.02 Offsite Phys Clinics	0	0	0	0	0	0	0	0	0	0	0	0
98.03 Ortho-Neurology Clinics	156,782	319,345	0	117,213	33,655	37,827	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 Other Nonreimbursable Cost Centers	3,828	7,798	0	2,862	0	5,624	0	0	0	0	0	0
100.01 Investment Properties	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	1,353,982	2,341,240	488,989	842,236	654,356	570,646	0	1,571,226	0	320,742	1,119,752	0

Provider Name:
SOUTHERN MONO HEALTH CARE DISTRICT

Fiscal Period Ended:
JUNE 30, 2008

TRIAL BALANCE EXPENSES	ALLOC COST 19.00	ALLOC COST 19.02	ALLOC COST 19.03	NON-PHYSICIAN ANESTH 20.00	NURSING SCHOOL 21.00	INT & RES SALARY & FRINGES 22.00	INT & RES PROGRAM 23.00	PARAMED EDUCAT 24.00	SUBTOTAL 25.00	POST STEP-DOWN ADJUSTMENT	TOTAL COST
										26.00	27.00
ANCILLARY COST CENTERS											
37.00 Operating Room	0	0	0	0	0	0	0	0	6,127,247		6,127,247
38.00 Recovery Room	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	652,973		652,973
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0		0
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	3,222,401		3,222,401
41.01	0	0	0	0	0	0	0	0	0		0
41.02	0	0	0	0	0	0	0	0	0		0
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0		0
43.00 Radioisotope	0	0	0	0	0	0	0	0	0		0
44.00 Laboratory	0	0	0	0	0	0	0	0	2,659,081		2,659,081
44.01 Pathological Lab	0	0	0	0	0	0	0	0	0		0
46.00 Whole Blood	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
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0		0
49.00 Respiratory Therapy	0	0	0	0	0	0	0	0	658,953		658,953
50.00 Physical Therapy	0	0	0	0	0	0	0	0	2,433,798		2,433,798
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	0		0
52.00 Speech Pathology	0	0	0	0	0	0	0	0	0		0
53.00 Electrocardiology	0	0	0	0	0	0	0	0	0		0
54.00 Electroencephalography	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	3,130,197		3,130,197
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	1,269,092		1,269,092
57.00 Renal Dialysis	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
59.00	0	0	0	0	0	0	0	0	0		0
59.01	0	0	0	0	0	0	0	0	0		0
59.02	0	0	0	0	0	0	0	0	0		0
59.03	0	0	0	0	0	0	0	0	0		0
60.00 Clinic	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
61.00 Emergency	0	0	0	0	0	0	0	0	3,835,164		3,835,164
62.00 Observation Beds	0	0	0	0	0	0	0	0	0		0
63.50 Provider-Based Rural Health Clinic	0	0	0	0	0	0	0	0	7,067,545		7,067,545
65.00 Ambulance Services	0	0	0	0	0	0	0	0	126,089		126,089
83.00	0	0	0	0	0	0	0	0	0		0
84.00	0	0	0	0	0	0	0	0	0		0
85.00	0	0	0	0	0	0	0	0	0		0
86.00	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	3,822		3,822
97.00 Research	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
98.01 Onsite Phys Clinics	0	0	0	0	0	0	0	0	2,024,836		2,024,836
98.02 Offsite Phys Clinics	0	0	0	0	0	0	0	0	834,249		834,249
98.03 Ortho-Neurology Clinics	0	0	0	0	0	0	0	0	5,336,462		5,336,462
99.03	0	0	0	0	0	0	0	0	0		0
99.04	0	0	0	0	0	0	0	0	0		0
99.05	0	0	0	0	0	0	0	0	0		0
100.00 Other Nonreimbursable Cost Centers	0	0	0	0	0	0	0	0	300,099		300,099
100.01 Investment Properties	0	0	0	0	0	0	0	0	136,931		136,931
100.02	0	0	0	0	0	0	0	0	0		0
100.03	0	0	0	0	0	0	0	0	0		0
100.04	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>45,548,924</u>	<u>0</u>	<u>45,548,924</u>

STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:
SOUTHERN MONO HEALTH CARE DISTRICT

Fiscal Period Ended:
JUNE 30, 2008

	EMP BENE (GROSS SALARIES)	STAT	STAT	ADM & GEN (ACCUM COST)	MAINT & REPAIRS (SQ FT 2)							
	5.00 (Rev)	6.01 (Rev)	6.02 (Rev)	6.03 (Rev)	6.04 (Rev)	6.05 (Rev)	6.06 (Rev)	6.07 (Rev)	6.08 (Rev)			7.00 (Rev)
ANCILLARY COST CENTERS												
37.00	Operating Room	2,250,740									3,885,584	8,211
38.00	Recovery Room										0	
39.00	Delivery Room and Labor Room	293,444									477,293	0
40.00	Anesthesiology										0	
41.00	Radiology - Diagnostic	943,751									2,124,281	5,428
41.01											0	
41.02											0	
42.00	Radiology - Therapeutic										0	
43.00	Radioisotope										0	
44.00	Laboratory	891,158									1,914,173	2,080
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	241,260									423,819	1,354
50.00	Physical Therapy	842,211									1,358,321	10,380
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										2,323,539	
56.00	Drugs Charged to Patients										654,623	
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	1,360,851									2,290,370	8,257
62.00	Observation Beds										0	
63.50	Provider-Based Rural Health Clinic	1,722,945									4,682,907	8,290
65.00	Ambulance Services	62,878									91,075	90
83.00											0	
84.00											0	
85.00											0	
86.00											0	
NONREIMBURSABLE COST CENTERS												
96.00	Gift, Flower, Coffee Shop & Canteen										1,513	30
97.00	Research										0	
98.00	Physicians' Private Office										0	
98.01	Onsite Phys Clinics	264,937									1,570,464	315
98.02	Offsite Phys Clinics	572,531									664,755	
98.03	Ortho-Neurology Clinics	619,301									3,722,506	9,255
99.03											0	
99.04											0	
99.05											0	
100.00	Other Nonreimbursable Cost Centers	133,777									223,101	226
100.01	Investment Properties										109,111	
100.02											0	
100.03											0	
100.04											0	
TOTAL	18,965,885	0	0	0	0	0	0	0	0	0	36,294,777	79,927
COST TO BE ALLOCATED	2,361,191	0	0	0	0	0	0	0	0	0	9,254,147	1,353,982
UNIT COST MULTIPLIER - SCH 8	0.124497	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.254972	16.940230

Provider Name:
SOUTHERN MONO HEALTH CARE DISTRICT

Fiscal Period Ended:
JUNE 30, 2008

OPER PLANT (SQ FT 2)	LAUNDRY & LINEN (LB LNDRY)	HOUSE-KEEPING (SQ FT 2)	DIETARY (MEALS SERVED)	CAFETERIA (PRODUCTIVE HOURS)	MAINT OF PERSONNEL (# HOUSED)	NURSING ADMIN (NURSE HR)	CENT SERV & SUPPLY (CST REQ)	PHARMACY (COSTS REQUIS)	MED REC (GROSS REV)	SOC SERV (TIME SPENT)	STAT
(Rev)	(Rev)	(Rev)	(Rev)	(Rev)	(Rev)	(Rev 9)	(Rev)	(Rev)	(Rev)	(Rev)	(Rev)

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
- 3.01 Sport Bldg
- 3.02 New Bldg Addition
- 4.00 New Cap Rel Costs-Movable Equipment
- 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 Distinct Part Nursing Facility
- 36.00 Adult Subacute Care Unit
- 36.01 Subacute Care Unit II
- 36.02 Transitional Care Unit

9.00	842										
10.00	508	3,472									
11.00	1,026	778	1,026								
12.00	682		682	25,083							
14.00	1,898		1,898		15,156						
16.00	115		115		3,134						
17.00	1,224		1,224		15,057						
25.00	6,863	53,678	6,863	5,816	48,507	38,754		4,207,169			
26.00	778	2,625	778	65	2,700	0		256,230			

Provider Name:
SOUTHERN MONO HEALTH CARE DISTRICT

Fiscal Period Ended:
JUNE 30, 2008

	OPER PLANT (SQ FT 2) 8.00 (Rev)	LAUNDRY & LINEN (LB LNDRY) 9.00 (Rev)	HOUSE-KEEPING (SQ FT 2) 10.00 (Rev)	DIETARY (MEALS SERVED) 11.00 (Rev)	CAFETERIA (PRODUCTIVE HOURS) 12.00 (Rev)	MAINT OF PERSONNEL (# HOUSED) 13.00 (Rev)	NURSING ADMIN (NURSE HR) 14.00 (Rev 9)	CENT SERV & SUPPLY (CST REQ) 15.00 (Rev)	PHARMACY (COSTS REQUIS) 16.00 (Rev)	MED REC (GROSS REV) 17.00 (Rev)	SOC SERV (TIME SPENT) 18.00 (Rev)	STAT 19.00 (Rev)	
ANCILLARY COST CENTERS													
37.00	Operating Room	8,211	4,466	8,211			51,097		25,389	263,525		12,557,071	
38.00	Recovery Room												
39.00	Delivery Room and Labor Room	0	2,905	0			3,717		1,782			513,977	
40.00	Anesthesiology												
41.00	Radiology - Diagnostic	5,428		5,428			22,831					9,082,638	
41.01													
41.02													
42.00	Radiology - Therapeutic												
43.00	Radioisotope												
44.00	Laboratory	2,080		2,080			22,861		0			4,536,703	
44.01	Pathological Lab												
46.00	Whole Blood												
47.00	Blood Storing and Processing												
48.00	Intravenous Therapy												
49.00	Respiratory Therapy	1,354		1,354			4,765					1,721,979	
50.00	Physical Therapy	10,380		10,380			21,619		0			1,451,543	
51.00	Occupational Therapy												
52.00	Speech Pathology												
53.00	Electrocardiology												
54.00	Electroencephalography												
55.00	Medical Supplies Charged to Patients								2,297,971			11,450,105	
56.00	Drugs Charged to Patients									654,623		6,778,395	
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	8,257	17,940	8,257			31,711		15,867			3,669,957	
62.00	Observation Beds												
63.50	Provider-Based Rural Health Clinic	8,290	43,673	8,290			59,621		21,440			3,594,397	
65.00	Ambulance Services	90		90			3,226					30,601	
83.00													
84.00													
85.00													
86.00													
NONREIMBURSABLE COST CENTERS													
96.00	Gift, Flower, Coffee Shop & Canteen	30		30									
97.00	Research												
98.00	Physicians' Private Office												
98.01	Onsite Phys Clinics	315		315	1,219		6,063		0				
98.02	Offsite Phys Clinics								0				
98.03	Ortho-Neurology Clinics	9,255		9,255	1,745		22,391		0				
99.03													
99.04													
99.05													
100.00	Other Nonreimbursable Cost Centers	226		226			3,329						
100.01	Investment Properties												
100.02													
100.03													
100.04													
	TOTAL	67,852	129,537	66,502	33,928	337,785	0	103,232	2,561,496	654,623	59,850,765	0	0
	COST TO BE ALLOCATED	2,341,240	488,989	842,236	654,356	570,646	0	1,571,226	0	320,742	1,119,752	0	0
	UNIT COST MULTIPLIER - SCH 8	34.505104	3.774898	12.664816	19.286612	1.689376	0.000000	15.220339	0.000000	0.489964	0.018709	0.000000	0.000000

Provider Name:
SOUTHERN MONO HEALTH CARE DISTRICT

Fiscal Period Ended:
JUNE 30, 2008

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

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
- 3.01 Sport Bldg
- 3.02 New Bldg Addition
- 4.00 New Cap Rel Costs-Movable Equipment
- 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 Distinct Part 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:
SOUTHERN MONO HEALTH CARE DISTRICT

Fiscal Period Ended:
JUNE 30, 2008

		AUDITED	REVISIONS (From Sch 10A)	REVISED
	GENERAL SERVICE COST CENTERS			
1.00	Old Cap Rel Costs-Bldg & Fixtures	\$ 0	\$ 0	\$ 0
2.00	Old Cap Rel Costs-Movable Equipment	0	0	0
3.00	New Cap Rel Costs-Bldg & Fixtures	1,027,062	221,331	1,248,393
3.01	Sport Bldg	163,039	0	163,039
3.02	New Bldg Addition	1,741,746	0	1,741,746
4.00	New Cap Rel Costs-Movable Equipment	1,980,172	0	1,980,172
4.03		0	0	0
4.04		0	0	0
4.05		0	0	0
4.06		0	0	0
4.07		0	0	0
4.08		0	0	0
5.00	Employee Benefits	2,301,288	353	2,301,641
6.01	Non-Patient Telephones	0	0	0
6.02	Data Processing	0	0	0
6.03	Purchasing/Receiving	0	0	0
6.04	Patient Admitting	0	0	0
6.05	Patient Business Office	0	0	0
6.06		0	0	0
6.07		0	0	0
6.08		0	0	0
6.00	Administrative and General	7,993,364	30,257	8,023,621
7.00	Maintenance and Repairs	909,212	9,288	918,500
8.00	Operation of Plant	960,512	0	960,512
9.00	Laundry and Linen Service	305,656	0	305,656
10.00	Housekeeping	558,465	0	558,465
11.00	Dietary	383,244	0	383,244
12.00	Cafeteria	0	0	0
13.00	Maintenance of Personnel	0	0	0
14.00	Nursing Administration	936,186	0	936,186
15.00	Central Services & Supply	0	0	0
16.00	Pharmacy	218,018	2,023	220,041
17.00	Medical Records and Library	691,158	6,763	697,921
18.00	Social Service	0	0	0
19.00		0	0	0
19.02		0	0	0
19.03		0	0	0
20.00		0	0	0
21.00	Nursing School	0	0	0
22.00	Intern & Res Service-Salary & Fringes	0	0	0
23.00	Intern & Res Other Program	0	0	0
24.00	Paramedical Ed Program	0	0	0
	INPATIENT ROUTINE COST CENTERS			
25.00	Adults & Pediatrics (Gen Routine)	2,420,132	8,605	2,428,737
26.00	Intensive Care Unit	159,513	0	159,513
27.00	Coronary Care Unit	0	0	0
28.00	Neonatal Intensive Care Unit	0	0	0
29.00	Surgical Intensive Care	0	0	0
30.00	Subprovider I	0	0	0
31.00	Subprovider II	0	0	0
32.00		0	0	0
33.00	Nursery	0	0	0
34.00	Medicare Certified Nursing Facility	0	0	0
35.00	Distinct Part Nursing Facility	0	0	0
36.00	Adult Subacute Care Unit	0	0	0
36.01	Subacute Care Unit II	0	0	0
36.02	Transitional Care Unit	0	0	0

TRIAL BALANCE OF EXPENSES

Provider Name:
SOUTHERN MONO HEALTH CARE DISTRICT

Fiscal Period Ended:
JUNE 30, 2008

		AUDITED	REVISIONS (From Sch 10A)	REVISED
	ANCILLARY COST CENTERS			
37.00	Operating Room	\$ 2,998,528	\$ 26,399	\$ 3,024,927
38.00	Recovery Room	0	0	0
39.00	Delivery Room and Labor Room	436,964	3,796	440,760
40.00	Anesthesiology	0	0	0
41.00	Radiology - Diagnostic	1,624,488	9,288	1,633,776
41.01		0	0	0
41.02		0	0	0
42.00	Radiology - Therapeutic	0	0	0
43.00	Radioisotope	0	0	0
44.00	Laboratory	1,669,911	28,436	1,698,347
44.01	Pathological Lab	0	0	0
46.00	Whole Blood	0	0	0
47.00	Blood Storing and Processing	0	0	0
48.00	Intravenous Therapy	0	0	0
49.00	Respiratory Therapy	316,222	9,288	325,510
50.00	Physical Therapy	934,449	21,609	956,058
51.00	Occupational Therapy	0	0	0
52.00	Speech Pathology	0	0	0
53.00	Electrocardiology	0	0	0
54.00	Electroencephalography	0	0	0
55.00	Medical Supplies Charged to Patients	2,323,539	0	2,323,539
56.00	Drugs Charged to Patients	654,623	0	654,623
57.00	Renal Dialysis	0	0	0
58.00	ASC (Non-Distinct Part)	0	0	0
59.00		0	0	0
59.01		0	0	0
59.02		0	0	0
59.03		0	0	0
60.00	Clinic	0	0	0
60.01	Other Clinic Services	0	0	0
61.00	Emergency	1,530,437	6,813	1,537,250
62.00	Observation Beds	0	0	0
63.50	Provider-Based Rural Health Clinic	3,979,114	71,284	4,050,398
65.00	Ambulance Services	76,885	0	76,885
83.00		0	0	0
84.00		0	0	0
85.00		0	0	0
86.00		0	0	0
	SUBTOTAL	\$ 39,293,927	\$ 455,533	\$ 39,749,460
	NONREIMBURSABLE COST CENTERS			
96.00	Gift, Flower, Coffee Shop & Canteen	0	0	0
97.00	Research	0	0	0
98.00	Physicians' Private Office	0	0	0
98.01	Onsite Phys Clinics	1,517,667	3,930	1,521,597
98.02	Offsite Phys Clinics	582,251	11,226	593,477
98.03	Ortho-Neurology Clinics	3,369,347	10,881	3,380,228
99.03		0	0	0
99.04		0	0	0
99.05		0	0	0
100.00	Other Nonreimbursable Cost Centers	195,051	0	195,051
100.01	Investment Properties	288,207	(179,096)	109,111
100.02		0	0	0
100.03		0	0	0
100.04		0	0	0
100.99	SUBTOTAL	\$ 5,952,523	\$ (153,059)	\$ 5,799,464
101	TOTAL	\$ 45,246,450	\$ 302,474	\$ 45,548,924

(To Schedule 8)

Provider Name			Fiscal Period				Provider Number		Revisions	
SOUTHERN MONO HEALTH CARE DISTRICT			JULY 1, 2007 THROUGH JUNE 30, 2008				HSP30638H		9	
Report References							Explanation of Revisions	As Audited	Increase (Decrease)	As Revised
Rev. No.	Audit Report	Cost Report								
		Work Sheet	Part	Title	Line	Col.				
1	10A	A			100.01	7	Investment Properties Informal Appeal Finding - Issue 1, Adjustment 1	\$288,207	(\$30,377)	\$257,830 *
2	10A	A			100.01	7	Investment Properties Informal Appeal Finding - Issue 1, Adjustment 5	* \$257,830	(\$29,836)	\$227,994 *
3	10A	A			3.00	7	New Capital Related Costs - Building and Fixtures Informal Appeal Finding - Issue 1, Adjustment 22	\$1,027,062	\$20,054	\$1,047,116 *
4	10A	A			100.01	7	Investment Properties Informal Appeal Finding - Issue 1, Adjustment 7	* \$227,994	(\$118,883)	\$109,111
5	10A	A			5.00	7	Employee Benefits	\$2,301,288	\$353	\$2,301,641
	10A	A			6.00	7	Administration and General	7,993,364	30,257	8,023,621
	10A	A			7.00	7	Maintenance and Repairs	909,212	9,288	918,500
	10A	A			16.00	7	Pharmacy	218,018	2,023	220,041
	10A	A			17.00	7	Medical Records and Library	691,158	6,763	697,921
	10A	A			25.00	7	Adults and Pediatrics	2,420,132	8,605	2,428,737
	10A	A			37.00	7	Operating Room	2,998,528	26,399	3,024,927
	10A	A			39.00	7	Delivery Room and Labor Room	436,964	3,796	440,760
	10A	A			41.00	7	Radiology - Diagnostic	1,624,488	9,288	1,633,776
	10A	A			44.00	7	Laboratory	1,669,911	9,288	1,679,199 *
	10A	A			49.00	7	Respiratory Therapy	316,222	9,288	325,510
	10A	A			61.00	7	Emergency	1,530,437	6,813	1,537,250
	10A	A			63.50	7	Provider-Based Rural Health Clinic Informal Appeal Finding - Issue 1	3,979,114	36,880	4,015,994 *
6	10A	A			3.00	7	New Capital Related Costs - Building and Fixtures Informal Appeal Finding - Issue 2, Adjustment 6	* \$1,047,116	\$201,277	\$1,248,393
7	10A	A			63.50	7	Provider-Based Rural Health Clinic Informal Appeal Finding - Issue 5, Adjustment 15	* \$4,015,994	\$34,404	\$4,050,398

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider Number		Revisions
SOUTHERN MONO HEALTH CARE DISTRICT							JULY 1, 2007 THROUGH JUNE 30, 2008			HSP30638H		9
Report References							Explanation of Revisions	As Audited	Increase (Decrease)	As Revised		
Rev. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
8	10A	A			44.00	7	Laboratory	*	\$1,679,199	\$19,148	\$1,698,347	
	10A	A			50.00	7	Physical Therapy		934,449	21,609	956,058	
	10A	A			98.01	7	Onsite Physician Clinics		1,517,667	3,930	1,521,597	
	10A	A			98.02	7	Onsite Physician Clinics		582,251	11,226	593,477	
	10A	A			98.03	7	Ortho-Neurology Clinics		3,369,347	10,881	3,380,228	
							Informal Appeal Finding - Issue 6					
9	9	B-1			44.00	14	Laboratory (Nursing Hours)		8,892	(8,892)	0	
	9	B-1			50.00	14	Physical Therapy		10,035	(10,035)	0	
	9	B-1			98.01	14	Onsite Physician Clinics		1,825	(1,825)	0	
	9	B-1			98.02	14	Onsite Physician Clinics		5,213	(5,213)	0	
	9	B-1			98.03	14	Ortho-Neurology Clinics		5,053	(5,053)	0	
	9	B-1			14.00	14	Total - Nursing Hours		134,250	(31,018)	103,232	
							Informal Appeal Finding - Issue 6, Adjustment 30					

*Balance carried forward from prior/to subsequent adjustments