

**APPEAL RECOMPUTATION
OF THE
AUDIT REPORT**

**NORTHERN INYO HOSPITAL
BISHOP, CALIFORNIA
NPI NUMBER: 1922198712**

**FISCAL PERIOD ENDED
JUNE 30, 2009**

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

**Section Chief: Michael Harrold
Audit Supervisor: Kathy Atkins
Auditor: Pasia Moua**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

September 12, 2013

John Halfen, CEO
Northern Inyo Hospital
150 Pioneer Lane
Bishop, CA 93514

In the Matter of:

NORTHERN INYO HOSPITAL
NATIONAL PROVIDER IDENTIFIER (NPI) 1922198712
FISCAL PERIOD ENDED JUNE 30, 2009
CASE NUMBER HA13-0609-309G-CM

Pursuant to the Office of Administrative Hearings and Appeals' Report of Findings dated May 10, 2013, the following revision is made to the Medi-Cal audit report dated September 19, 2012.

SUMMARY OF REVISIONS

<u>MEDI-CAL NONCONTRACT SETTLEMENT (SCHEDULE 1)</u>		
Audited Amount Due Provider	\$	83,857
Revision		<u>50,000</u>
Revised Amount Due Provider	\$	<u>133,857</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 owed to the provider (including interest as prescribed by law) will be forwarded to the provider by the fiscal intermediary. Instructions regarding payment, if necessary, will be included with the Statement of Account Status.

John Halfen
Page 2

Original Signed by

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

cc: Mr. Robert Oehlman
Healthcare Financial Consultant
1276 Ardia Street
Henderson, NV 89012

Chris Opara, Chief
Non-Contract Hospital Recoupment Unit
Safety Net Financing Division
Department of Health Care Services
P.O. Box 997436, MS 4518
Sacramento, CA 95899-7436

Audit Review and Analysis Section
Department of Health Care Services
M.S. 2109
P.O. Box 997413
Sacramento, CA 95899-7413

SUMMARY OF FINDINGS

Provider Name:
NORTHERN INYO HOSPITAL

Fiscal Period Ended:
JUNE 30, 2009

	SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1) Provider NPI: 1922198712 Audited	\$ 83,857	
Net Change	\$ 50,000	
Revised Amount Due Provider (State)	\$ 133,857	
2. Subprovider I (SCHEDULE 1-1) Provider NPI: Audited	\$ 0	
Net Change	\$ 0	
Revised Amount Due Provider (State)	\$ 0	
3. Subprovider II (SCHEDULE 1-2) Provider NPI: Audited	\$ 0	
Net Change	\$ 0	
Revised Amount Due Provider (State)	\$ 0	
4. Medi-Cal Contract Cost (CONTRACT SCH 1) Provider NPI: Audited		\$ 0
Net Change		\$ 0
Revised Cost		\$ 0
Revised Amount Due Provider (State)	\$ 0	
5. Distinct Part Nursing Facility (DPNF SCH 1) Provider NPI: 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 NPI: 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 NPI: 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)	\$ 133,857	
9. Total Medi-Cal Cost		\$ 0

SUMMARY OF FINDINGS

Provider Name:
NORTHERN INYO HOSPITAL

Fiscal Period Ended:
JUNE 30, 2009

	SETTLEMENT	COST
10. Subacute (SUBACUTE SCH 1-1)		
Provider NPI:		
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 NPI:		
Audited	\$ 0	
Net Change	\$ 0	
Revised Amount Due Provider (State)	\$ 0	
12. Rural Health Clinic (RHC 95-210 SCH 1)		
Provider NPI:		
Audited	\$ 0	
Net Change	\$ 0	
Revised Amount Due Provider (State)	\$ 0	
13. Rural Health Clinic (RHC 95-210 SCH 1-1)		
Provider NPI:		
Audited	\$ 0	
Net Change	\$ 0	
Revised Amount Due Provider (State)	\$ 0	
14. County Medical Services Program (CMSP SCH 1)		
Provider NPI:		
Audited	\$ 0	
Net Change	\$ 0	
Revised Amount Due Provider (State)	\$ 0	
15. Transitional Care (TC SCH 1)		
Provider NPI:		
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)	\$ 133,857	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
NORTHERN INYO HOSPITAL

Fiscal Period Ended:
JUNE 30, 2009

Provider NPI:
1922198712

	AUDITED	REVISED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ 4,109,006	\$ 4,109,006
2. Excess Reasonable Cost Over Charges (Schedule 2)	\$ 0	\$ 0
3. Medi-Cal Inpatient Hospital Based Physician Services	\$ N/A	\$ N/A
4. \$	\$ 0	\$ 0
5. TOTAL COST-Reimbursable to Provider (Lines 1 through 4)	\$ 4,109,006	\$ 4,109,006
6. Interim Payments (Rev 1)	\$ (3,772,116)	\$ (3,722,116)
7. Balance Due Provider (State)	\$ 336,890	\$ 386,890
8. Medi-Cal Overpayments (Rev)	\$ (95,748)	\$ (95,748)
9. Total Noncontract AB 5 and AB 1183 Reduction (Rev)	\$ (150,820)	\$ (150,820)
10. Medi-Cal Credit Balances (Rev)	\$ (6,465)	\$ (6,465)
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ 83,857	\$ 133,857
	(To Summary of Findings)	

COMPUTATION OF LESSER OF
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:
NORTHERN INYO HOSPITALFiscal Period Ended:
JUNE 30, 2009Provider NPI:
1922198712

AUDITED

REVISED

REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3)	\$	<u>4,124,787</u>	\$	<u>4,124,787</u>
--	----	------------------	----	------------------

CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Rev)	\$	<u>1,676,921</u>	\$	<u>1,676,921</u>
---	----	------------------	----	------------------

3. Inpatient Ancillary Service Charges (Rev)	\$	<u>4,218,853</u>	\$	<u>4,218,853</u>
---	----	------------------	----	------------------

4. Total Charges - Medi-Cal Inpatient Services	\$	<u>5,895,774</u>	\$	<u>5,895,774</u>
--	----	------------------	----	------------------

5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$	<u>1,770,987</u>	\$	<u>1,770,987</u>
--	----	------------------	----	------------------

6. Excess of Reasonable Cost Over Customary Charges (Line 1 minus Line 4)	\$	<u>0</u>	\$	<u>0</u>
		(To Schedule 1)		

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

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
NORTHERN INYO HOSPITALFiscal Period Ended:
JUNE 30, 2009Provider NPI:
1922198712

GENERAL SERVICE UNIT NET OF SWING-BED COSTS

	AUDITED	REVISED
INPATIENT DAYS		
1. Total Inpatient Days (include private & swing-bed) (Rev)	3,006	3,006
2. Inpatient Days (include private, exclude swing-bed)	3,006	3,006
3. Private Room Days (exclude swing-bed private room) (Rev)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Rev)	3,006	3,006
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)	657	657

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, Part I, Line 25, Col 27)	\$ 7,546,393	\$ 7,546,393
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)	\$ 7,546,393	\$ 7,546,393

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 5,372,578	\$ 5,372,578
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 5,372,578	\$ 5,372,578
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 1.404613	\$ 1.404613
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)	\$ 1,787.28	\$ 1,787.28
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)	\$ 7,546,393	\$ 7,546,393

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 2,510.44	\$ 2,510.44
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 1,649,359	\$ 1,649,359
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 761,492	\$ 761,492
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 2,410,851	\$ 2,410,851

(To Schedule 3)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
NORTHERN INYO HOSPITALFiscal Period Ended:
JUNE 30, 2009Provider NPI:
1922198712

	AUDITED	REVISED
SPECIAL CARE AND/OR NURSERY UNITS		
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 651,218	\$ 651,218
2. Total Inpatient Days (Rev)	552	552
3. Average Per Diem Cost	\$ 1,179.74	\$ 1,179.74
4. Medi-Cal Inpatient Days (Rev)	308	308
5. Cost Applicable to Medi-Cal	\$ 363,360	\$ 363,360
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 2,187,145	\$ 2,187,145
7. Total Inpatient Days (Rev)	423	423
8. Average Per Diem Cost	\$ 5,170.55	\$ 5,170.55
9. Medi-Cal Inpatient Days (Rev)	77	77
10. Cost Applicable to Medi-Cal	\$ 398,132	\$ 398,132
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)	\$ 761,492	\$ 761,492

(To Schedule 4)

Provider Name:
NORTHERN INYO HOSPITAL

Fiscal Period Ended:
JUNE 30, 2009

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	145,324	0	0	0	0	0	0	0	0	2,683,421	491,112
38.00 Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00 Delivery Room and Labor Room	0	18,014	0	0	0	0	0	0	0	0	479,455	87,748
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	135,530	24,804
41.00 Radiology - Diagnostic	0	137,707	0	0	0	0	0	0	0	0	2,768,372	506,659
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	16,285	0	0	0	0	0	0	0	0	400,561	73,310
44.00 Laboratory	0	142,945	0	0	0	0	0	0	0	0	4,190,112	766,862
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	85,000	15,556
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	57,814	0	0	0	0	0	0	0	0	995,584	182,209
50.00 Physical Therapy	0	28,439	0	0	0	0	0	0	0	0	537,766	98,420
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	16,888	0	0	0	0	0	0	0	0	312,988	57,282
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	1,529,910	280,000
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	1,269,228	232,290
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 Pathology	0	12,564	0	0	0	0	0	0	0	0	261,709	47,897
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	19,471	0	0	0	0	0	0	0	0	358,878	65,681
60.01 Surgery Clinic	0	8,281	0	0	0	0	0	0	0	0	234,226	42,867
61.00 Emergency	0	105,773	0	0	0	0	0	0	0	0	2,394,290	438,196
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
63.50 RHC	0	87,765	0	0	0	0	0	0	0	0	2,303,658	421,609
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 Offices	0	18,725	0	0	0	0	0	0	0	0	637,796	116,728
99.00 Non-Reimbursable	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 Grant Writing / Marketing	0	1,055	0	0	0	0	0	0	0	0	40,158	7,350
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	0	1,754,402	0	43,152,862	6,675,905							

Provider Name:
NORTHERN INYO HOSPITAL

Fiscal Period Ended:
JUNE 30, 2009

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	196,422	86,139	112,707	106,374	0	129,816	0	164,115	0	0	159,336	0
38.00 Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00 Delivery Room and Labor Room	51,667	22,658	19,075	27,981	0	12,321	0	14,405	0	0	8,608	0
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	47,075	0
41.00 Radiology - Diagnostic	444,590	194,970	57,609	240,771	0	111,094	0	0	0	0	181,496	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	34,302	15,043	0	18,576	0	11,357	0	0	0	0	18,203	0
44.00 Laboratory	268,271	117,647	0	145,285	0	145,854	0	0	0	0	169,162	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	1,008	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	43,806	19,211	0	23,723	0	53,482	0	0	0	0	29,139	0
50.00 Physical Therapy	73,218	32,109	0	39,652	0	25,949	0	0	0	0	11,668	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	29,960	13,139	0	16,225	0	18,722	0	0	0	0	18,424	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	333,825	0	61,357	0
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	1,143,722	182,623	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 Pathology	12,242	5,369	0	6,630	0	17,552	0	0	0	0	8,078	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	41,381	18,147	0	22,410	0	13,697	0	0	0	0	5,581	0
60.01 Surgery Clinic	47,482	20,823	266	25,714	0	11,977	0	0	0	0	2,818	0
61.00 Emergency	97,703	42,846	93,598	52,912	29,191	83,561	0	110,010	0	0	78,848	0
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
63.50 RHC	197,126	86,447	3,941	106,755	0	107,859	0	127,931	0	0	28,650	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 Offices	0	0	0	119,549	0	32,213	0	0	0	0	0	0
99.00 Non-Reimbursable	0	0	0	0	26,200	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 Grant Writing / Marketing	1,760	772	0	953	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	2,704,460	1,114,314	609,870	1,394,173	515,750	1,236,004	0	812,428	333,825	1,143,722	1,115,909	322,869

Provider Name:
NORTHERN INYO HOSPITAL

Fiscal Period Ended:
JUNE 30, 2009

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	4,129,442		4,129,442
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	723,918		723,918
40.00 Anesthesiology	0	0	0	0	0	0	0	0	207,410		207,410
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	4,505,562		4,505,562
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	571,351		571,351
44.00 Laboratory	0	0	0	0	0	0	0	0	5,803,193		5,803,193
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	101,565		101,565
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	1,347,154		1,347,154
50.00 Physical Therapy	0	0	0	0	0	0	0	0	818,784		818,784
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	466,740		466,740
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	2,205,092		2,205,092
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	2,827,863		2,827,863
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 Pathology	0	0	0	0	0	0	0	0	359,477		359,477
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	525,775		525,775
60.01 Surgery Clinic	0	0	0	0	0	0	0	0	386,173		386,173
61.00 Emergency	0	0	0	0	0	0	0	0	3,421,154		3,421,154
62.00 Observation Beds	0	0	0	0	0	0	0	0	0		0
63.50 RHC	0	0	0	0	0	0	0	0	3,383,976		3,383,976
82.00	0	0	0	0	0	0	0	0	0		0
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	0		0
97.00 Research	0	0	0	0	0	0	0	0	0		0
98.00 Physicians' Private Offices	0	0	0	0	0	0	0	0	906,286		906,286
99.00 Non-Reimbursable	0	0	0	0	0	0	0	0	26,200		26,200
99.01	0	0	0	0	0	0	0	0	0		0
99.02	0	0	0	0	0	0	0	0	0		0
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 Grant Writing / Marketing	0	0	0	0	0	0	0	0	50,993		50,993
100.01	0	0	0	0	0	0	0	0	0		0
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>43,152,862</u>	<u>0</u>	<u>43,152,862</u>

STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:
NORTHERN INYO HOSPITAL

Fiscal Period Ended:
JUNE 30, 2009

	EMP BENE (GROSS SALARIES)	STAT	STAT	ADM & GEN (ACCUM COST)	MAINT & REPAIRS (SQ FT)							
	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	1,574,007									2,683,421	5,022
38.00	Recovery Room										0	
39.00	Delivery Room and Labor Room	195,109									479,455	1,321
40.00	Anesthesiology										135,530	
41.00	Radiology - Diagnostic	1,491,506									2,768,372	11,367
41.01											0	
41.02											0	
42.00	Radiology - Therapeutic										0	
43.00	Radioisotope	176,382									400,561	877
44.00	Laboratory	1,548,243									4,190,112	6,859
44.01	Pathological Lab										0	
46.00	Whole Blood										85,000	
47.00	Blood Storing and Processing										0	
48.00	Intravenous Therapy										0	
49.00	Respiratory Therapy	626,181									995,584	1,120
50.00	Physical Therapy	308,022									537,766	1,872
51.00	Occupational Therapy										0	
52.00	Speech Pathology										0	
53.00	Electrocardiology	182,909									312,988	766
54.00	Electroencephalography										0	
55.00	Medical Supplies Charged to Patients										1,529,910	
56.00	Drugs Charged to Patients										1,269,228	
57.00	Renal Dialysis										0	
58.00	ASC (Non-Distinct Part)										0	
59.00	Pathology	136,081									261,709	313
59.01											0	
59.02											0	
59.03											0	
60.00	Clinic	210,896									358,878	1,058
60.01	Surgery Clinic	89,689									234,226	1,214
61.00	Emergency	1,145,635									2,394,290	2,498
62.00	Observation Beds										0	
63.50	RHC	950,588									2,303,658	5,040
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 Offices	202,814									637,796	
99.00	Non-Reimbursable										0	
99.01											0	
99.02											0	
99.03											0	
99.04											0	
99.05											0	
100.00	Grant Writing / Marketing	11,431									40,158	45
100.01											0	
100.02											0	
100.03											0	
100.04											0	
TOTAL	19,001,975	0	0	0	0	0	0	0	0	0	36,476,957	69,146
COST TO BE ALLOCATED	1,754,402	0	0	0	0	0	0	0	0	0	6,675,905	2,704,460
UNIT COST MULTIPLIER - SCH 8	0.092327	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.183017	39.112320

Provider Name:
NORTHERN INYO HOSPITAL

Fiscal Period Ended:
JUNE 30, 2009

OPER PLANT (SQ FT)	LAUNDRY & LINEN (LB LNDRY)	HOUSE-KEEPING (SQ FT)	DIETARY (MEALS SERVED)	CAFETERIA (FTE)	MAINT OF PERSONNEL (# HOUSED)	NURSING ADMIN (DIRECT HR)	CENT SERV & SUPPLY (CST REQ)	PHARMACY (COSTS REQUIS)	MED REC (GROSS REVENUE)	SOC SERV (TIME SPENT)	STAT
(Rev)	(Rev)	(Rev)	(Rev)	(Rev)	(Rev)	(Rev)	(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
- 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 Distinct Part Nursing Facility
- 36.00 Adult Subacute Care Unit
- 36.01 Subacute Care Unit II
- 36.02 Transitional Care Unit

9.00	2,512										
10.00	2,278	11,880									
11.00	2,326	4,100	2,326								
12.00	1,126		1,126								
14.00	808		808	383							
15.00	1,217		1,217	196		174					
16.00	1,375		1,375	604							
17.00	881		881	1,024							
18.00	288		288	178							
25.00	7,662	97,083	7,662	7,547	3,513	3,614		5,573,458		2,943	
26.00	4,424	3,934	4,424	764	500	541		1,486,355		411	
33.00	697	2,871	697	293		289		389,080			

STATE OF CALIFORNIA

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

SCHEDULE 9.2

Provider Name:
NORTHERN INYO HOSPITAL

Fiscal Period Ended:
JUNE 30, 2009

	OPER PLANT (SQ FT)	LAUNDRY & LINEN (LB LNDRY)	HOUSE-KEEPING (SQ FT)	DIETARY (MEALS SERVED)	CAFETERIA (FTE)	MAINT OF PERSONNEL (# HOUSED)	NURSING ADMIN (DIRECT HR)	CENT SERV & SUPPLY (CST REQ)	PHARMACY (COSTS REQUIS)	MED REC (GROSS REVENUE)	SOC SERV (TIME SPENT)	STAT	
	8.00 (Rev)	9.00 (Rev)	10.00 (Rev)	11.00 (Rev)	12.00 (Rev)	13.00 (Rev)	14.00 (Rev)	15.00 (Rev)	16.00 (Rev)	17.00 (Rev)	18.00 (Rev)	19.00 (Rev)	
ANCILLARY COST CENTERS													
37.00	Operating Room	5,022	41,869	5,022			1,886			1,914		11,430,392	
38.00	Recovery Room												
39.00	Delivery Room and Labor Room	1,321	7,086	1,321			179			168		617,517	
40.00	Anesthesiology											3,377,080	
41.00	Radiology - Diagnostic	11,367	21,401	11,367			1,614					13,020,141	
41.01													
41.02													
42.00	Radiology - Therapeutic												
43.00	Radioisotope	877		877			165					1,305,814	
44.00	Laboratory	6,859		6,859			2,119					12,135,299	
44.01	Pathological Lab												
46.00	Whole Blood											72,331	
47.00	Blood Storing and Processing												
48.00	Intravenous Therapy												
49.00	Respiratory Therapy	1,120		1,120			777					2,090,343	
50.00	Physical Therapy	1,872		1,872			377					837,039	
51.00	Occupational Therapy												
52.00	Speech Pathology												
53.00	Electrocardiology	766		766			272					1,321,671	
54.00	Electroencephalography												
55.00	Medical Supplies Charged to Patients							100				4,401,625	
56.00	Drugs Charged to Patients								100			13,100,968	
57.00	Renal Dialysis												
58.00	ASC (Non-Distinct Part)												
59.00	Pathology	313		313			255					579,529	
59.01													
59.02													
59.03													
60.00	Clinic	1,058		1,058			199					400,378	
60.01	Surgery Clinic	1,214	99	1,214			174					202,143	
61.00	Emergency	2,498	34,770	2,498	527		1,214		1,283			5,656,345	
62.00	Observation Beds												
63.50	RHC	5,040	1,464	5,040			1,567			1,492		2,055,280	
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 Offices			5,644			468						
99.00	Non-Reimbursable				473								
99.01													
99.02													
99.03													
99.04													
99.05													
100.00	Grant Writing / Marketing	45		45									
100.01													
100.02													
100.03													
100.04													
	TOTAL	64,966	226,557	65,820	9,311	17,957	0	9,475	100	100	80,052,788	3,354	0
	COST TO BE ALLOCATED	1,114,314	609,870	1,394,173	515,750	1,236,004	0	812,428	333,825	1,143,722	1,115,909	322,869	0
	UNIT COST MULTIPLIER - SCH 8	17.152259	2.691904	21.181607	55.391522	68.831339	0.000000	85.744428	3338.248055	11437.215621	0.013940	96.263823	0.000000

Provider Name:
NORTHERN INYO HOSPITAL

Fiscal Period Ended:
JUNE 30, 2009

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
- 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 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:
NORTHERN INYO HOSPITAL

Fiscal Period Ended:
JUNE 30, 2009

		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	938,142	0	938,142
4.00	New Cap Rel Costs-Movable Equipment	2,523,698	0	2,523,698
4.01		0	0	0
4.02		0	0	0
4.03		0	0	0
4.04		0	0	0
4.05		0	0	0
4.06		0	0	0
4.07		0	0	0
4.08		0	0	0
5.00	Employee Benefits	1,731,683	0	1,731,683
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	5,900,744	0	5,900,744
7.00	Maintenance and Repairs	2,143,430	0	2,143,430
8.00	Operation of Plant	630,431	0	630,431
9.00	Laundry and Linen Service	277,480	0	277,480
10.00	Housekeeping	899,695	0	899,695
11.00	Dietary	170,404	0	170,404
12.00	Cafeteria	881,603	0	881,603
13.00	Maintenance of Personnel	0	0	0
14.00	Nursing Administration	541,845	0	541,845
15.00	Central Services & Supply	120,766	0	120,766
16.00	Pharmacy	734,624	0	734,624
17.00	Medical Records and Library	744,514	0	744,514
18.00	Social Service	218,380	0	218,380
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)	3,958,985	0	3,958,985
26.00	Intensive Care Unit	1,161,932	0	1,161,932
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	405,224	0	405,224
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:
NORTHERN INYO HOSPITAL

Fiscal Period Ended:
JUNE 30, 2009

		AUDITED	REVISIONS (From Sch 10A)	REVISED
	ANCILLARY COST CENTERS			
37.00	Operating Room	\$ 2,329,892	\$ 0	\$ 2,329,892
38.00	Recovery Room	0	0	0
39.00	Delivery Room and Labor Room	406,674	0	406,674
40.00	Anesthesiology	135,530	0	135,530
41.00	Radiology - Diagnostic	2,159,405	0	2,159,405
41.01		0	0	0
41.02		0	0	0
42.00	Radiology - Therapeutic	0	0	0
43.00	Radioisotope	347,917	0	347,917
44.00	Laboratory	3,762,802	0	3,762,802
44.01	Pathological Lab	0	0	0
46.00	Whole Blood	85,000	0	85,000
47.00	Blood Storing and Processing	0	0	0
48.00	Intravenous Therapy	0	0	0
49.00	Respiratory Therapy	891,337	0	891,337
50.00	Physical Therapy	431,717	0	431,717
51.00	Occupational Therapy	0	0	0
52.00	Speech Pathology	0	0	0
53.00	Electrocardiology	264,343	0	264,343
54.00	Electroencephalography	0	0	0
55.00	Medical Supplies Charged to Patients	1,529,910	0	1,529,910
56.00	Drugs Charged to Patients	1,269,228	0	1,269,228
57.00	Renal Dialysis	0	0	0
58.00	ASC (Non-Distinct Part)	0	0	0
59.00	Pathology	236,168	0	236,168
59.01		0	0	0
59.02		0	0	0
59.03		0	0	0
60.00	Clinic	295,543	0	295,543
60.01	Surgery Clinic	175,614	0	175,614
61.00	Emergency	2,184,953	0	2,184,953
62.00	Observation Beds	0	0	0
63.50	RHC	2,006,941	0	2,006,941
82.00		0	0	0
83.00		0	0	0
84.00		0	0	0
85.00		0	0	0
86.00		0	0	0
	SUBTOTAL	\$ 42,496,554	\$ 0	\$ 42,496,554
	NONREIMBURSABLE COST CENTERS			
96.00	Gift, Flower, Coffee Shop & Canteen	0	0	0
97.00	Research	0	0	0
98.00	Physicians' Private Offices	619,071	0	619,071
99.00	Non-Reimbursable	0	0	0
99.01		0	0	0
99.02		0	0	0
99.03		0	0	0
99.04		0	0	0
99.05		0	0	0
100.00	Grant Writing / Marketing	37,237	0	37,237
100.01		0	0	0
100.02		0	0	0
100.03		0	0	0
100.04		0	0	0
100.99	SUBTOTAL	\$ 656,308	\$ 0	\$ 656,308
101	TOTAL	\$ 43,152,862	\$ 0	\$ 43,152,862

(To Schedule 8)

Provider Name:
NORTHERN INYO HOSPITAL

Fiscal Period Ended:
JUNE 30, 2009

	TOTAL REV (Page 1 & 2)	REVISION											
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 Pathology	0												
59.01	0												
59.02	0												
59.03	0												
60.00 Clinic	0												
60.01 Surgery Clinic	0												
61.00 Emergency	0												
62.00 Observation Beds	0												
63.50 RHC	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 Offices	0												
99.00 Non-Reimbursable	0												
99.01	0												
99.02	0												
99.03	0												
99.04	0												
99.05	0												
100.00 Grant Writing / Marketing	0												
100.01	0												
100.02	0												
100.03	0												
100.04	0												
101.00 TOTAL	\$0	0	0	0	0	0	0	0	0	0	0	0	0

Provider Name							Fiscal Period		National Provider ID		Revision
NORTHERN INYO HOSPITAL							JULY 1, 2008 THROUGH JUNE 30, 2009		1922198712		1
Report References							Explanation of Audit Revisions				
Rev. No.	Audit Report	Cost Report									
		Work Sheet	Part	Title	Line	Col.					
1	1	E-3	III	XIX	57.00	1	Interim Payments Informal Appeal Finding - Issue 3 - Audit Adjustment 26	\$3,772,116	(\$50,000)	\$3,722,116	