

**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, 2009**

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

**Section Chief: Michael Harrold  
Audit Supervisor: Kathy Atkins  
Auditor: Jose Juarez**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

August 8, 2013

Melanie Van Winkle, CFO  
Southern Mono Health Care District  
85 Sierra Park Road  
Mammoth Lakes, CA 93546

In the Matter of:

SOUTHERN MONO HEALTH CARE DISTRICT  
NATIONAL PROVIDER IDENTIFIER (NPI) 1962444059  
FISCAL PERIOD ENDED JUNE 30, 2009  
CASE NUMBER HA13-0609-499G-SG

Pursuant to the Office of Administrative Hearings and Appeals' Report of Findings dated April 30, 2013, the following revisions are made to the Medi-Cal audit report dated November 28, 2012\_.

SUMMARY OF REVISIONS

<u>MEDI-CAL NONCONTRACT SETTLEMENT (SCHEDULE 1)</u>		
Audited Amount Due Provider (State)	\$	5,125
Revision		<u>42,794</u>
Revised Amount Due Provider (State)	\$	<u>47,919</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: Evie Correa, Chief  
Audit Review and Analysis Section  
Department of Health Care Services  
M.S. 2109  
P.O. Box 997413  
Sacramento, CA 95899-7413

Financing and Non-Contracting  
Hospital Recoupment Branch  
Safety Net Financing Division  
Department of Health Care Services  
M.S. 4518  
P.O. Box 997436  
Sacramento, CA 95899-7436

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, 2009

		SETTLEMENT	COST
<b>1. Medi-Cal Noncontract Settlement (SCHEDULE 1)</b> <b>Provider No. HSP30638H</b>	Audited	\$ 5,125	
	Net Change	\$ 42,794	
	Revised Amount Due Provider (State)	\$ 47,919	
<b>2. Subprovider I (SCHEDULE 1-1)</b> <b>Provider No.</b>	Audited	\$ 0	
	Net Change	\$ 0	
	Revised Amount Due Provider (State)	\$ 0	
<b>3. Subprovider II (SCHEDULE 1-2)</b> <b>Provider No.</b>	Audited	\$ 0	
	Net Change	\$ 0	
	Revised Amount Due Provider (State)	\$ 0	
<b>4. Medi-Cal Contract Cost (CONTRACT SCH 1)</b> <b>Provider No.</b>	Audited		\$ 0
	Net Change		\$ 0
	Revised Cost		\$ 0
	Revised Amount Due Provider (State)	\$ 0	
<b>5. Distinct Part Nursing Facility (DPNF SCH 1)</b> <b>Provider No.</b>	Audited		\$ 0.00
	Net Change		\$ 0.00
	Revised Cost Per Day		\$ 0.00
	Revised Amount Due Provider (State)	\$ 0	
<b>6. Distinct Part Nursing Facility (DPNF SCH 1-1)</b> <b>Provider No.</b>	Audited		\$ 0.00
	Net Change		\$ 0.00
	Revised Cost Per Day		\$ 0.00
	Revised Amount Due Provider (State)	\$ 0	
<b>7. Adult Subacute (ADULT SUBACUTE SCH 1)</b> <b>Provider No.</b>	Audited		\$ 0.00
	Net Change		\$ 0.00
	Revised Cost Per Day		\$ 0.00
	Revised Amount Due Provider (State)	\$ 0	
<b>8. Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7)</b>		\$ 47,919	
<b>9. Total Medi-Cal Cost</b>			\$ 0

**SUMMARY OF FINDINGS**

**Provider Name:**  
SOUTHERN MONO HEALTH CARE DISTRICT

**Fiscal Period Ended:**  
JUNE 30, 2009

		SETTLEMENT	COST
<b>10. Subacute (SUBACUTE SCH 1-1) Provider No.</b>	Audited		\$ 0.00
	Net Change		\$ 0.00
	Revised Cost Per Day		\$ 0.00
	Revised Amount Due Provider (State)	\$ 0	
<b>11. Rural Health Clinic (RHC SCH 1) Provider No.</b>	Audited	\$ 0	
	Net Change	\$ 0	
	Revised Amount Due Provider (State)	\$ 0	
<b>12. Rural Health Clinic (RHC 95-210 SCH 1) Provider No.</b>	Audited	\$ 0	
	Net Change	\$ 0	
	Revised Amount Due Provider (State)	\$ 0	
<b>13. Rural Health Clinic (RHC 95-210 SCH 1-1) Provider No.</b>	Audited	\$ 0	
	Net Change	\$ 0	
	Revised Amount Due Provider (State)	\$ 0	
<b>14. County Medical Services Program (CMSP SCH 1) Provider No.</b>	Audited	\$ 0	
	Net Change	\$ 0	
	Revised Amount Due Provider (State)	\$ 0	
<b>15. Transitional Care (TC SCH 1) Provider No.</b>	Audited		\$ 0.00
	Net Change		\$ 0.00
	Revised Cost Per Day		\$ 0.00
	Revised Amount Due Provider (State)	\$ 0	
<b>16. Total Other Settlement Due Provider - (Lines 10 through 15)</b>	\$ 0		
<b>17. Total Combined Revised Settlement Due Provider (State/CMSP/RHC) - (Line 8 + Line 16)</b>	\$ 47,919		

## COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:  
SOUTHERN MONO HEALTH CARE DISTRICT

Fiscal Period Ended:  
JUNE 30, 2009

Provider No.  
HSP30638H

	AUDITED	REVISED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ 1,910,205	\$ 1,952,999
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	\$ (32,614)	\$ (32,614)
5. TOTAL COST-Reimbursable to Provider (Lines 1 through 4)	\$ 1,877,591	\$ 1,920,385
6. Interim Payments (Rev )	\$ (1,872,466)	\$ (1,872,466)
7. Balance Due Provider (State)	\$ 5,125	\$ 47,919
8. Duplicate Payments (Rev )	\$ 0	\$ 0
9.	\$ 0	\$ 0
10.	\$ 0	\$ 0
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ 5,125	\$ 47,919

(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, 2009Provider No.  
HSP30638H

AUDITED

REVISED

## REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3) \$ 1,935,701 \$ 1,978,495

## CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Rev ) \$ 638,992 \$ 638,9923. Inpatient Ancillary Service Charges (Rev ) \$ 1,847,674 \$ 1,847,6744. Total Charges - Medi-Cal Inpatient Services \$ 2,486,666 \$ 2,486,6665. Excess of Customary Charges Over Reasonable Cost  
(Line 4 minus Line 1) \* \$ 550,965 \$ 508,1716. 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, 2009

Provider No.  
HSP30638H

	AUDITED	REVISED
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ 895,247	\$ 920,992
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ 909,248	\$ 926,297
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)	\$ 1,804,495	\$ 1,847,289
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	\$ 131,206	\$ 131,206
8. SUBTOTAL	\$ 1,935,701	\$ 1,978,495
	(To Schedule 2)	
9. Coinsurance (Rev )	\$ (25,496)	\$ (25,496)
10. Patient and Third Party Liability (Rev )	\$ 0	\$ 0
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ 1,910,205	\$ 1,952,999
	(To Schedule 1)	

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:  
SOUTHERN MONO HEALTH CARE DISTRICTFiscal Period Ended:  
JUNE 30, 2009Provider No.  
HSP30638H

## GENERAL SERVICE UNIT NET OF SWING-BED COSTS

## INPATIENT DAYS

	AUDITED	REVISED
1. Total Inpatient Days (include private & swing-bed) (Rev 1)	1,854	1,819
2. Inpatient Days (include private, exclude swing-bed)	1,854	1,819
3. Private Room Days (exclude swing-bed private room) (Rev )	0	0
4. Semi-Private Room Days (exclude swing-bed) (Rev 1)	1,854	1,819
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 )	285	285

## 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)	\$ 5,763,426	\$ 5,763,426
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)	\$ 5,763,426	\$ 5,763,426

## PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 3,165,594	\$ 3,165,594
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 3,165,594	\$ 3,165,594
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 1.820646	\$ 1.820646
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)	\$ 1,707.44	\$ 1,740.29
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)	\$ 5,763,426	\$ 5,763,426

## PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 3,108.64	\$ 3,168.46
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 885,962	\$ 903,011
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 23,286	\$ 23,286
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 909,248	\$ 926,297

( To Schedule 3 )

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:  
SOUTHERN MONO HEALTH CARE DISTRICTFiscal Period Ended:  
JUNE 30, 2009Provider No.  
HSP30638H

	AUDITED	REVISED
<b>SPECIAL CARE AND/OR NURSERY UNITS</b>		
<b>NURSERY</b>		
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
<b>INTENSIVE CARE UNIT</b>		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 349,292	\$ 349,292
7. Total Inpatient Days (Rev )	45	45
8. Average Per Diem Cost	\$ 7,762.05	\$ 7,762.05
9. Medi-Cal Inpatient Days (Rev )	3	3
10. Cost Applicable to Medi-Cal	\$ 23,286	\$ 23,286
<b>CORONARY CARE UNIT</b>		
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
<b>NEONATAL INTENSIVE CARE UNIT</b>		
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
<b>SURGICAL INTENSIVE CARE UNIT</b>		
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
<b>ADMINISTRATIVE DAYS</b>		
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
<b>ADMINISTRATIVE DAYS</b>		
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)	\$ 23,286	\$ 23,286

(To Schedule 4)









Provider Name:  
SOUTHERN MONO HEALTH CARE DISTRICT

Fiscal Period Ended:  
JUNE 30, 2009

	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
<b>ANCILLARY COST CENTERS</b>												
37.00 Operating Room	2,985,364	0	0	0	0	448,688	162,877	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	384,572	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	1,694,134	0	0	18,015	0	267,759	107,672	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	1,909,643	0	0	70,969	0	0	41,260	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	428,984	0	0	46,198	0	0	232,760	0	0	0	0	0
50.00 Physical Therapy	1,029,771	0	0	0	85,031	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	2,365,042	0	0	0	0	0	0	0	0	0	0	0
56.00 Drugs Charged to Patients	489,916	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	1,644,198	0	0	0	0	451,202	163,789	0	0	0	0	0
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
63.50 RHC - 1 Mammoth	4,283,474	0	0	282,852	0	0	164,444	0	0	0	0	0
65.00 Ambulance Services	63,887	0	0	0	0	4,918	1,785	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
<b>NONREIMBURSABLE COST CENTERS</b>												
96.00 Gift, Flower, Coffee Shop & Canteen	0	0	0	1,024	0	0	595	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	1,650,307	0	0	10,748	0	0	6,248	0	0	0	0	0
98.02 Offsite Phys Clinics	576,453	0	0	0	0	0	0	0	0	0	0	0
98.03 Ortho-Neurology Clinics	3,690,601	0	0	0	75,815	0	183,586	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 Community Relations and Development	212,864	0	0	7,711	0	0	4,483	0	0	0	0	0
100.01 Investment Properties	73,208	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
<b>TOTAL</b>	<b>49,235,528</b>	<b>0</b>	<b>0</b>	<b>1,424,360</b>	<b>164,204</b>	<b>1,896,994</b>	<b>1,914,333</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



Provider Name:  
SOUTHERN MONO HEALTH CARE DISTRICT

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
<b>ANCILLARY COST CENTERS</b>													
37.00	Operating Room	0	341,211	0	0	0	0	0	0	0	0	3,938,140	1,048,156
38.00	Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00	Delivery Room and Labor Room	0	49,461	0	0	0	0	0	0	0	0	434,033	115,520
40.00	Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
41.00	Radiology - Diagnostic	0	151,287	0	0	0	0	0	0	0	0	2,238,867	595,886
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	154,413	0	0	0	0	0	0	0	0	2,176,285	579,229
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	48,376	0	0	0	0	0	0	0	0	756,319	201,298
50.00	Physical Therapy	0	140,201	0	0	0	0	0	0	0	0	1,255,003	334,025
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	2,365,042	629,468
56.00	Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	489,916	130,394
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	223,096	0	0	0	0	0	0	0	0	2,482,285	660,673
62.00	Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
63.50	RHC - 1 Mammoth	0	280,511	0	0	0	0	0	0	0	0	5,011,281	1,333,778
65.00	Ambulance Services	0	8,408	0	0	0	0	0	0	0	0	78,998	21,026
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
<b>NONREIMBURSABLE COST CENTER:</b>													
96.00	Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	0	0	1,619	431
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	55,757	0	0	0	0	0	0	0	0	1,723,060	458,601
98.02	Offsite Phys Clinics	0	62,404	0	0	0	0	0	0	0	0	638,857	170,035
98.03	Ortho-Neurology Clinics	0	107,325	0	0	0	0	0	0	0	0	4,057,327	1,079,878
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	Community Relations and Development	0	21,439	0	0	0	0	0	0	0	0	246,497	65,606
100.01	Investment Properties	0	0	0	0	0	0	0	0	0	0	73,208	19,485
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
<b>TOTAL</b>		<b>0</b>	<b>3,089,098</b>	<b>0</b>	<b>49,235,528</b>	<b>10,349,667</b>							



Provider Name:  
SOUTHERN MONO HEALTH CARE DISTRICT

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
<b>ANCILLARY COST CENTERS</b>												
37.00 Operating Room	184,182	290,771	20,081	125,552	0	94,715	0	568,642	0	0	353,802	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	11,145	0	0	7,501	0	81,376	0	0	6,756	0
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
41.00 Radiology - Diagnostic	121,756	192,218	0	82,998	0	42,175	0	0	0	0	212,610	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	46,657	73,658	0	31,805	0	43,115	0	0	0	0	110,496	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	30,372	47,948	0	20,704	0	17,314	0	0	0	0	34,443	0
50.00 Physical Therapy	232,835	367,580	0	158,717	0	39,208	0	0	0	0	40,029	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	183,443	0
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	450,320	120,156	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	185,214	292,400	79,514	126,255	0	56,435	0	228,067	0	0	115,571	0
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
63.50 RHC - 1 Mammoth	185,954	293,568	190,601	126,760	0	102,365	0	307,523	0	0	90,207	0
65.00 Ambulance Services	2,019	3,187	0	1,376	0	4,678	0	0	0	0	214	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
<b>NONREIMBURSABLE COST CENTER:</b>												
96.00 Gift, Flower, Coffee Shop & Canteen	673	1,062	0	459	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	7,066	11,155	0	4,817	29,445	16,603	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	207,600	327,741	0	141,515	42,135	39,952	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 Community Relations and Development	5,069	8,003	0	3,456	20,938	7,910	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
<b>TOTAL</b>	<b>1,792,855</b>	<b>2,402,797</b>	<b>530,430</b>	<b>1,016,861</b>	<b>723,408</b>	<b>613,458</b>	<b>0</b>	<b>1,694,520</b>	<b>0</b>	<b>450,320</b>	<b>1,354,505</b>	<b>0</b>



Provider Name:  
SOUTHERN MONO HEALTH CARE DISTRICT

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
<b>ANCILLARY COST CENTERS</b>											
37.00 Operating Room	0	0	0	0	0	0	0	0	6,624,041		6,624,041
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	656,332		656,332
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	3,486,511		3,486,511
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	3,061,244		3,061,244
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	1,108,397		1,108,397
50.00 Physical Therapy	0	0	0	0	0	0	0	0	2,427,397		2,427,397
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	3,177,953		3,177,953
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	1,190,786		1,190,786
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	4,226,414		4,226,414
62.00 Observation Beds	0	0	0	0	0	0	0	0	0		0
63.50 RHC - 1 Mammoth	0	0	0	0	0	0	0	0	7,642,036		7,642,036
65.00 Ambulance Services	0	0	0	0	0	0	0	0	111,498		111,498
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
<b>NONREIMBURSABLE COST CENTER:</b>											
96.00 Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	4,244		4,244
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	2,250,746		2,250,746
98.02 Offsite Phys Clinics	0	0	0	0	0	0	0	0	808,892		808,892
98.03 Ortho-Neurology Clinics	0	0	0	0	0	0	0	0	5,896,148		5,896,148
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 Community Relations and Development	0	0	0	0	0	0	0	0	357,480		357,480
100.01 Investment Properties	0	0	0	0	0	0	0	0	92,693		92,693
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
<b>TOTAL</b>	<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>49,235,528</u>	<u>0</u>	<u>49,235,528</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, 2009

	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 )
<b>ANCILLARY COST CENTERS</b>												
37.00	Operating Room	2,273,816									3,938,140	8,211
38.00	Recovery Room										0	
39.00	Delivery Room and Labor Room	329,607									434,033	0
40.00	Anesthesiology										0	
41.00	Radiology - Diagnostic	1,008,168									2,238,867	5,428
41.01											0	
41.02											0	
42.00	Radiology - Therapeutic										0	
43.00	Radioisotope										0	
44.00	Laboratory	1,029,001									2,176,285	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	322,376									756,319	1,354
50.00	Physical Therapy	934,294									1,255,003	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										2,365,042	
56.00	Drugs Charged to Patients										489,916	
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	1,486,699									2,482,285	8,257
62.00	Observation Beds										0	
63.50	RHC - 1 Mammoth	1,869,316									5,011,281	8,290
65.00	Ambulance Services	56,031									78,998	90
83.00											0	
84.00											0	
85.00											0	
86.00											0	
<b>NONREIMBURSABLE COST CENTERS</b>												
96.00	Gift, Flower, Coffee Shop & Canteen										1,619	30
97.00	Research										0	
98.00	Physicians' Private Office										0	
98.01	Onsite Phys Clinics	371,560									1,723,060	315
98.02	Offsite Phys Clinics	415,855									638,857	
98.03	Ortho-Neurology Clinics	715,207									4,057,327	9,255
99.03											0	
99.04											0	
99.05											0	
100.00	Community Relations and Development	142,868									246,497	226
100.01	Investment Properties										73,208	
100.02											0	
100.03											0	
100.04											0	
TOTAL		20,585,613	0	0	0	0	0	0	0	0	38,885,861	79,927
COST TO BE ALLOCATED		3,089,098	0	0	0	0	0	0	0	0	10,349,667	1,792,855
UNIT COST MULTIPLIER - SCH 8		0.150061	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.266155	22.431151

Provider Name:  
SOUTHERN MONO HEALTH CARE DISTRICT

Fiscal Period Ended:  
JUNE 30, 2009

	OPER PLANT (SQ FT 2)	LAUNDRY & LINEN (LB LNDRY)	HOUSE-KEEPING (SQ FT 2)	DIETARY (MEALS SERVED)	CAFETERIA (FTE'S (TIMES 100))	MAINT OF PERSONNEL (# HOUSED)	NURSING ADMIN (HOURS)	CENT SERV & SUPPLY (CST REQ)	PHARMACY DRUG COSTEI (REQUIS)	MED REC (GROSS REV)	SOC SERV (TIME SPENT)	STAT (Rev )
	8.00	9.00	10.00	11.00	12.00	13.00	14.00	15.00	16.00	17.00	18.00	19.00
	(Rev )	(Rev )	(Rev )	(Rev )	(Rev )	(Rev )	(Rev )	(Rev )	(Rev )	(Rev )	(Rev )	(Rev )
	(Rev )	(Rev )	(Rev )	(Rev )	(Rev )	(Rev )	(Rev )	(Rev )	(Rev )	(Rev )	(Rev )	(Rev )
<b>GENERAL SERVICE COST CENTERS</b>												
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	842											
11.00	508	3,463										
11.00	1,026	776	1,026									
12.00	682		682	22,000								
13.00	Maintenance of Personnel											
14.00	1,898		1,898		15,436							
15.00	Central Services & Supply											
16.00	115		115		4,530							
17.00	1,224		1,224		15,905							
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											
<b>INPATIENT ROUTINE COST CENTERS</b>												
25.00	6,863	44,323	6,863	4,802	53,166		38,823			3,686,754		
26.00	778	1,817	778	45	2,578		1,733			191,565		
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											

Provider Name:  
SOUTHERN MONO HEALTH CARE DISTRICT

Fiscal Period Ended:  
JUNE 30, 2009

	OPER PLANT (SQ FT 2)	LAUNDRY & LINEN (LB LNDRY)	HOUSE-KEEPING (SQ FT 2)	DIETARY (MEALS SERVED)	CAFETERIA (FTE'S TIMES 100)	MAINT OF PERSONNEL (# HOUSED)	NURSING ADMIN (HOURS)	CENT SERV & SUPPLY (CST REQ)	PHARMACY DRUG COSTEI REQUIS)	MED REC (GROSS REV)	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 )	
<b>ANCILLARY COST CENTERS</b>													
37.00	Operating Room	8,211	4,416	8,211			61,330			45,316		15,812,264	
38.00	Recovery Room												
39.00	Delivery Room and Labor Room	0	2,451	0			4,857			6,485		301,926	
40.00	Anesthesiology												
41.00	Radiology - Diagnostic	5,428		5,428			27,309					9,502,076	
41.01													
41.02													
42.00	Radiology - Therapeutic												
43.00	Radioisotope												
44.00	Laboratory	2,080		2,080			27,918					4,938,336	
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			11,211					1,539,320	
50.00	Physical Therapy	10,380		10,380			25,388					1,788,991	
51.00	Occupational Therapy												
52.00	Speech Pathology												
53.00	Electrocardiology												
54.00	Electroencephalography												
55.00	Medical Supplies Charged to Patients							2,370,666				8,198,509	
56.00	Drugs Charged to Patients								489,916			5,370,074	
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	17,486	8,257			36,543			18,175		5,165,159	
62.00	Observation Beds												
63.50	RHC - 1 Mammoth	8,290	41,915	8,290			66,283			24,507		4,031,566	
65.00	Ambulance Services	90		90			3,029					9,542	
83.00													
84.00													
85.00													
86.00													
<b>NONREIMBURSABLE COST CENTERS</b>													
96.00	Gift, Flower, Coffee Shop & Canteen	30		30									
97.00	Research												
98.00	Physicians' Private Office												
98.01	Onsite Phys Clinics	315		315	1,253	10,751							
98.02	Offsite Phys Clinics												
98.03	Ortho-Neurology Clinics	9,255		9,255	1,793	25,870							
99.03													
99.04													
99.05													
100.00	Community Relations and Development	226		226	891	5,122							
100.01	Investment Properties												
100.02													
100.03													
100.04													
	<b>TOTAL</b>	67,852	116,647	66,502	30,784	397,226	0	135,039	2,370,666	489,916	60,536,082	0	0
	<b>COST TO BE ALLOCATED</b>	2,402,797	530,430	1,016,861	723,408	613,458	0	1,694,520	0	450,320	1,354,505	0	0
	<b>UNIT COST MULTIPLIER - SCH 8</b>	35.412321	4.547312	15.290681	23.499484	1.544356	0.000000	12.548377	0.000000	0.919178	0.022375	0.000000	0.000000

Provider Name:  
SOUTHERN MONO HEALTH CARE DISTRICT

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	19.03	20.00	21.00	22.00	23.00	24.00
	(Rev )	(Rev )	(Rev )	(Rev )	(Rev )	(Rev )	(Rev )
	(Rev )	(Rev )	(Rev )	(Rev )	(Rev )	(Rev )	(Rev )
<b>GENERAL SERVICE COST CENTERS</b>							
1.00							
2.00							
3.00							
3.01							
3.02							
4.00							
4.03							
4.04							
4.05							
4.06							
4.07							
4.08							
5.00							
6.01							
6.02							
6.03							
6.04							
6.05							
6.06							
6.07							
6.08							
6.00							
7.00							
8.00							
9.00							
10.00							
11.00							
12.00							
13.00							
14.00							
15.00							
16.00							
17.00							
18.00							
19.00							
19.02							
19.03							
20.00							
21.00							
22.00							
23.00							
24.00							
<b>INPATIENT ROUTINE COST CENTERS</b>							
25.00							
26.00							
27.00							
28.00							
29.00							
30.00							
31.00							
32.00							
33.00							
34.00							
35.00							
36.00							
36.01							
36.02							



## TRIAL BALANCE OF EXPENSES

Provider Name:  
SOUTHERN MONO HEALTH CARE DISTRICT

Fiscal Period Ended:  
JUNE 30, 2009

		AUDITED	REVISIONS (From Sch 10A)	REVISED
	<b>GENERAL SERVICE COST CENTERS</b>			
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	1,424,360	0	1,424,360
3.01	Sport Bldg	164,204	0	164,204
3.02	New Bldg Addition	1,896,994	0	1,896,994
4.00	New Cap Rel Costs-Movable Equipment	1,914,333	0	1,914,333
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	3,025,376	0	3,025,376
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	8,926,047	0	8,926,047
7.00	Maintenance and Repairs	1,225,288	0	1,225,288
8.00	Operation of Plant	898,153	0	898,153
9.00	Laundry and Linen Service	327,931	0	327,931
10.00	Housekeeping	660,677	0	660,677
11.00	Dietary	409,167	0	409,167
12.00	Cafeteria	0	0	0
13.00	Maintenance of Personnel	0	0	0
14.00	Nursing Administration	977,288	0	977,288
15.00	Central Services & Supply	0	0	0
16.00	Pharmacy	301,524	0	301,524
17.00	Medical Records and Library	858,202	0	858,202
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
	<b>INPATIENT ROUTINE COST CENTERS</b>			
25.00	Adults & Pediatrics (Gen Routine)	2,601,298	0	2,601,298
26.00	Intensive Care Unit	142,268	0	142,268
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, 2009

		AUDITED	REVISIONS (From Sch 10A)	REVISED
	<b>ANCILLARY COST CENTERS</b>			
37.00	Operating Room	\$ 2,985,364	\$ 0	\$ 2,985,364
38.00	Recovery Room	0	0	0
39.00	Delivery Room and Labor Room	384,572	0	384,572
40.00	Anesthesiology	0	0	0
41.00	Radiology - Diagnostic	1,694,134	0	1,694,134
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	1,909,643	0	1,909,643
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	428,984	0	428,984
50.00	Physical Therapy	1,029,771	0	1,029,771
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	2,365,042	0	2,365,042
56.00	Drugs Charged to Patients	489,916	0	489,916
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	1,644,198	0	1,644,198
62.00	Observation Beds	0	0	0
63.50	RHC - 1 Mammoth	4,283,474	0	4,283,474
65.00	Ambulance Services	63,887	0	63,887
83.00		0	0	0
84.00		0	0	0
85.00		0	0	0
86.00		0	0	0
	<b>SUBTOTAL</b>	\$ 43,032,095	\$ 0	\$ 43,032,095
	<b>NONREIMBURSABLE COST CENTERS</b>			
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	1,650,307	0	1,650,307
98.02	Offsite Phys Clinics	576,453	0	576,453
98.03	Ortho-Neurology Clinics	3,690,601	0	3,690,601
99.03		0	0	0
99.04		0	0	0
99.05		0	0	0
100.00	Community Relations and Development	212,864	0	212,864
100.01	Investment Properties	73,208	0	73,208
100.02		0	0	0
100.03		0	0	0
100.04		0	0	0
100.99	<b>SUBTOTAL</b>	\$ 6,203,433	\$ 0	\$ 6,203,433
101	<b>TOTAL</b>	\$ 49,235,528	\$ 0	\$ 49,235,528

(To Schedule 8)



Provider Name:  
SOUTHERN MONO HEALTH CARE DISTRICT

Page 1  
Fiscal Period Ended:  
JUNE 30, 2009

	TOTAL REV (Page 1 & 2)	AUDIT REV											
<b>ANCILLARY COST CENTERS</b>													
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												
63.50 RHC - 1 Mammoth	0												
65.00 Ambulance Services	0												
83.00	0												
84.00	0												
85.00	0												
86.00	0												
<b>NONREIMBURSABLE COST CENTERS</b>													
96.00 Gift, Flower, Coffee Shop & Canteen	0												
97.00 Research	0												
98.00 Physicians' Private Office	0												
98.01 Onsite Phys Clinics	0												
98.02 Offsite Phys Clinics	0												
98.03 Ortho-Neurology Clinics	0												
99.03	0												
99.04	0												
99.05	0												
100.00 Community Relations and Development	0												
100.01 Investment Properties	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		Provider NPI		Revisions
SOUTHERN MONO HEALTH CARE DISTRICT							JULY 1, 2008 THROUGH JUNE 30, 2009		1962444059		2
Report References							Explanation of Audit Revisions				
Rev. No.	Audit Report	Cost Report									
		Work Sheet	Part	Title	Line	Col.					
1	4	D-1	I		1.00	1	Total Inpatient Days - Adults and Pediatrics	1,854	(35)	1,819	
2	5	C	I		37.00	8	Operating Room	\$15,812,264	(\$491,864)	\$15,320,400	
	5	C	I		39.00	8	Delivery Room and Labor Room	749,434	(17,364)	732,070	
	5	C	I		41.00	8	Radiology - Diagnostic	9,502,076	(343,289)	9,158,787	
	5	C	I		44.00	8	Laboratory	4,938,336	(189,010)	4,749,326	
	5	C	I		49.00	8	Respiratory Therapy	1,539,320	(27,085)	1,512,235	
	5	C	I		50.00	8	Physical Therapy	1,788,991	(84,390)	1,704,601	
	5	C	I		55.00	8	Medical Supplies Charged to Patients	8,198,509	(202,586)	7,995,923	
	5	C	I		56.00	8	Drugs Charged to Patients	5,370,074	(196,596)	5,173,478	
	5	C	I		61.00	8	Emergency	5,165,159	(45,409)	5,119,750	
Appeal Finding - Issue No. 1											