

**REPORT  
ON THE  
COST REPORT REVIEW**

**SURPRISE VALLEY HEALTH CARE DISTRICT HOSPITAL  
CEDARVILLE, CALIFORNIA  
PROVIDER NUMBERS: HSP30676F / 1801973052 AND  
LTC55221F / 1700963956**

**FISCAL PERIOD ENDED  
JUNE 30, 2008**

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

**Section Chief: Steven Gary  
Audit Supervisor: Jeff Sandman  
Auditor: Vongayi Chitambira**



DAVID MAXWELL-JOLLY  
*Director*

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



ARNOLD SCHWARZENEGGER  
*Governor*

March 30, 2010

Wanda Grove, Administrator  
Surprise Valley Health Care District Hospital  
P.O. Box 246  
Cedarville, CA 94104

PROVIDER: SURPRISE VALLEY HEALTH CARE DISTRICT HOSPITAL  
PROVIDER NO. HSP30676F / 1801973052 AND LTC55221F / 1700963956  
FISCAL PERIOD ENDED JUNE 30, 2008

We have examined the provider's Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and was limited to a review of the cost report and accompanying financial statements, Medi-Cal Paid Claims Summary Report, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

In our opinion, the audited combined settlement for the fiscal period due the provider in the amount of \$2,285, and the audited costs presented in the Summary of Findings represent a proper determination in accordance with the reimbursement principles of applicable programs.

This audit report includes the:

1. Summary of Findings
2. Computation of Medi-Cal Reimbursement Settlement (NONCONTRACT Schedules)
3. Computation of Distinct Part Nursing Facility Per Diem (DPNF Schedules)
4. Audit Adjustments Schedule

Future Distinct Part Nursing Facility prospective rates may be affected by this examination. The extent of the rate changes will be determined by the Department's Rate Development Branch.

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

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

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

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

**United States Postal Service (USPS)**

Assistant Chief Counsel  
Department of Health Care Services  
Office of Legal Services  
MS 0010  
PO Box 997413  
Sacramento, CA 95899-7413

**Courier (UPS, FedEx, etc.)**

Assistant Chief Counsel  
Department of Health Care Services  
Office of Legal Services  
MS 0010  
1501 Capitol Avenue, Suite 71.5001  
Sacramento, CA 95814-5005  
(916) 440-7700

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

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

Original Signed by

Steven Gary, Chief  
Audits Section—Sacramento  
Financial Audits Branch

Certified

**SUMMARY OF FINDINGS**

**Provider Name:**  
SURPRISE VALLEY HEALTH CARE DISTRICT HOSPITAL

**Fiscal Period Ended:**  
JUNE 30, 2008

	SETTLEMENT	COST
<b>1. Medi-Cal Noncontract Settlement (SCHEDULE 1)</b> <b>Provider No. HSP30676F / 1801973052</b>		
Reported	\$ 10,941	
Net Change	\$ (8,656)	
Audited Amount Due Provider (State)	\$ 2,285	
<b>2. Subprovider I (SCHEDULE 1-1)</b> <b>Provider No.</b>		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
<b>3. Subprovider II (SCHEDULE 1-2)</b> <b>Provider No.</b>		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
<b>4. Medi-Cal Contract Cost (CONTRACT SCH 1)</b> <b>Provider No.</b>		
Reported		\$ 0
Net Change		\$ 0
Audited Cost		\$ 0
Audited Amount Due Provider (State)	\$ 0	
<b>5. Distinct Part Nursing Facility (DPNF SCH 1)</b> <b>Provider No. LTC55221F / 1700963956</b>		
Reported		\$ 233.43
Net Change		\$ (0.11)
Audited Cost Per Day		\$ 233.32
Audited Amount Due Provider (State)	\$ 0	
<b>6. Distinct Part Nursing Facility (DPNF SCH 1-1)</b> <b>Provider No.</b>		
Reported		\$ 0.00
Net Change		\$ 0.00
Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)	\$ 0	
<b>7. Adult Subacute (ADULT SUBACUTE SCH 1)</b> <b>Provider No.</b>		
Reported		\$ 0.00
Net Change		\$ 0.00
Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)	\$ 0	
<b>8. Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7)</b>	\$ 2,285	
<b>9. Total Medi-Cal Cost</b>		\$ 0

**SUMMARY OF FINDINGS**

**Provider Name:**  
**SURPRISE VALLEY HEALTH CARE DISTRICT HOSPITAL**

**Fiscal Period Ended:**  
**JUNE 30, 2008**

		SETTLEMENT	COST
<b>10. Subacute (SUBACUTE SCH 1-1)</b>	<b>Provider No.</b>		
	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
<b>11. Rural Health Clinic (RHC SCH 1)</b>	<b>Provider No.</b>		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>12. Rural Health Clinic (RHC 95-210 SCH 1)</b>	<b>Provider No.</b>		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>13. Rural Health Clinic (RHC 95-210 SCH 1-1)</b>	<b>Provider No.</b>		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>14. County Medical Services Program (CMSP SCH 1)</b>	<b>Provider No.</b>		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>15. Transitional Care (TC SCH 1)</b>	<b>Provider No.</b>		
	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
<b>16. Total Other Settlement Due Provider - (Lines 10 through 15)</b>		\$ 0	
<b>17. Total Combined Audited Settlement Due Provider (State/CMSP/RHC) - (Line 8 + Line 16)</b>		\$ 2,285	

## COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:  
SURPRISE VALLEY HEALTH CARE DISTRICT HOSPITAL

Fiscal Period Ended:  
JUNE 30, 2008

Provider No.  
HSP30676F / 1801973052

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ <u>17,275</u>	\$ <u>9,236</u>
2. Excess Reasonable Cost Over Charges (Schedule 2)	\$ <u>0</u>	\$ <u>0</u>
3. Medi-Cal Inpatient Hospital Based Physician Services	\$ <u>1,200</u>	\$ <u>N/A</u>
	\$ <u>          </u>	\$ <u>0</u>
5. TOTAL COST-Reimbursable to Provider (Lines 1 through 4)	\$ <u>18,475</u>	\$ <u>9,236</u>
6. Interim Payments (Adj 7)	\$ <u>(7,534)</u>	\$ <u>(6,951)</u>
7. Balance Due Provider (State)	\$ <u>10,941</u>	\$ <u>2,285</u>
8. Duplicate Payments (Adj )	\$ <u>0</u>	\$ <u>0</u>
9.	\$ <u>0</u>	\$ <u>0</u>
10.	\$ <u>0</u>	\$ <u>0</u>
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ <u>10,941</u>	\$ <u>2,285</u>
	(To Summary of Findings)	

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

Provider Name:  
SURPRISE VALLEY HEALTH CARE DISTRICT HOSPITAL

Fiscal Period Ended:  
JUNE 30, 2008

Provider No.  
HSP30676F / 1801973052

REPORTED

AUDITED

## REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3) \$ 17,275 \$ 9,236

## CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj 6) \$ 2,688 \$ 4,032

3. Inpatient Ancillary Service Charges (Adj 6) \$ 9,053 \$ 6,414

4. Total Charges - Medi-Cal Inpatient Services \$ 11,741 \$ 10,446

5. Excess of Customary Charges Over Reasonable Cost  
(Line 4 minus Line 1) \* \$ 0 \$ 1,210

6. Excess of Reasonable Cost Over Customary Charges  
(Line 1 minus Line 4) \$ 5,534 \$ 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:  
SURPRISE VALLEY HEALTH CARE DISTRICT HOSPITAL

Fiscal Period Ended:  
JUNE 30, 2008

Provider No.  
HSP30676F / 1801973052

	REPORTED	AUDITED
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ 7,854	\$ 5,326
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ 9,421	\$ 3,910
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)	\$ 17,275	\$ 9,236
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	\$ (See Schedule 1)	\$ 0
8. SUBTOTAL	\$ 17,275	\$ 9,236
	(To Schedule 2)	
9. Coinsurance (Adj )	\$	\$ 0
10. Patient and Third Party Liability (Adj )	\$ 0	\$ 0
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ 17,275	\$ 9,236
	(To Schedule 1)	



COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:  
SURPRISE VALLEY HEALTH CARE DISTRICT HOSPITAL

Fiscal Period Ended:  
JUNE 30, 2008

Provider No.  
HSP30676F / 1801973052

## GENERAL SERVICE UNIT NET OF SWING-BED COSTS

REPORTED	AUDITED
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## INPATIENT DAYS

1. Total Inpatient Days (include private & swing-bed) (Adj 2)	868	866
2. Inpatient Days (include private, exclude swing-bed)	124	122
3. Private Room Days (exclude swing-bed private room) (Adj )	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj )	124	124
5. Medicare NF Swing-Bed Days through Dec 31 (Adj )	0	0
6. Medicare NF Swing-Bed Days after Dec 31 (Adj )	127	127
7. Medi-Cal NF Swing-Bed Days through July 31 (Adj 10)	0	41
8. Medi-Cal NF Swing-Bed Days after July 31 (Adj 10)	617	576
9. Medi-Cal Days (excluding swing-bed) (Adj 4)	7	6

## SWING-BED ADJUSTMENT

17. Medicare NF Swing-Bed Rates through Dec 31 (Adj )	\$ 0.00	\$ 0.00
18. Medicare NF Swing-Bed Rates after Dec 31(Adj 11 )	\$ 1,345.81	\$ 651.61
19. Medi-Cal NF Swing-Bed Rates through July 31(Adj 11)	\$ 0.00	\$ 269.26
20. Medi-Cal NF Swing-Bed Rates after July 31(Adj 11)	\$ 0.00	\$ 285.35
21. Total Routine Serv Cost (Sch 8, Line 25, Col 27)	\$ 337,802	\$ 337,651
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)	\$ 170,918	\$ 82,755
24. Medi-Cal NF Swing-Bed Cost through July 31 (L 7 x L 19)	\$ 0	\$ 11,040
25. Medi-Cal NF Swing-Bed Cost after July 31 (L 8 x L 20)	\$ 0	\$ 164,362
26. Total Swing-Bed Cost (Sum of Lines 22 to 25)	\$ 170,918	\$ 258,156
27. Inpatient Routine Cost Net of Swing-Bed (L 21 minus L 26)	\$ 166,884	\$ 79,495

## PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 71,904	\$ 71,904
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 71,904	\$ 71,904
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 2.320928	\$ 1.105568
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)	\$ 579.87	\$ 579.87
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)	\$ 166,884	\$ 79,495

## PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 1,345.84	\$ 651.60
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 9,421	\$ 3,910
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 0	\$ 0
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 9,421	\$ 3,910

( To Schedule 3 )

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COST

**Provider Name:**  
SURPRISE VALLEY HEALTH CARE DISTRICT HOSPITAL

**Fiscal Period Ended:**  
JUNE 30, 2008

**Provider No.**  
HSP30676F / 1801973052

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
<b>NURSERY</b>		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 0	\$ 0
2. Total Inpatient Days (Adj )	0	0
3. Average Per Diem Cost	\$ 0.00	\$ 0.00
4. Medi-Cal Inpatient Days (Adj )	0	0
5. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>INTENSIVE CARE UNIT</b>		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 0	\$ 0
7. Total Inpatient Days (Adj )	0	0
8. Average Per Diem Cost	\$ 0.00	\$ 0.00
9. Medi-Cal Inpatient Days (Adj )	0	0
10. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>CORONARY CARE UNIT</b>		
11. Total Inpatient Routine Cost (Sch 8, Line 27, Col 27)	\$ 0	\$ 0
12. Total Inpatient Days (Adj )	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Adj )	0	0
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>NEONATAL INTENSIVE CARE UNIT</b>		
16. Total Inpatient Routine Cost (Sch 8, Line 28, Col 27)	\$ 0	\$ 0
17. Total Inpatient Days (Adj )	0	0
18. Average Per Diem Cost	\$ 0.00	\$ 0.00
19. Medi-Cal Inpatient Days (Adj )	0	0
20. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>SURGICAL INTENSIVE CARE UNIT</b>		
21. Total Inpatient Routine Cost (Sch 8, Line 29, Col 27)	\$ 0	\$ 0
22. Total Inpatient Days (Adj )	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Adj )	0	0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>ADMINISTRATIVE DAYS</b>		
26. Per Diem Rate (Adj )	\$ 0.00	\$ 0.00
27. Medi-Cal Inpatient Days (Adj )	0	0
28. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>ADMINISTRATIVE DAYS</b>		
29. Per Diem Rate (Adj )	\$ 0.00	\$ 0.00
30. Medi-Cal Inpatient Days (Adj )	0	0
31. Cost Applicable to Medi-Cal	\$ 0	\$ 0
32. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,28,31)	\$ 0	\$ 0

(To Schedule 4)

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:  
SURPRISE VALLEY HEALTH CARE DISTRICT HOSPITAL

Fiscal Period Ended:  
JUNE 30, 2008

Provider No.  
HSP30676F / 1801973052

SPECIAL CARE UNITS	REPORTED	AUDITED
1. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
2. Total Inpatient Days (Adj )	0	0
3. Average Per Diem Cost	\$ 0.00	\$ 0.00
4. Medi-Cal Inpatient Days (Adj )	0	0
5. Cost Applicable to Medi-Cal	\$ 0	\$ 0
6. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
7. Total Inpatient Days (Adj )	0	0
8. Average Per Diem Cost	\$ 0.00	\$ 0.00
9. Medi-Cal Inpatient Days (Adj )	0	0
10. Cost Applicable to Medi-Cal	\$ 0	\$ 0
11. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
12. Total Inpatient Days (Adj )	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Adj )	0	0
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0
16. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
17. Total Inpatient Days (Adj )	0	0
18. Average Per Diem Cost	\$ 0.00	\$ 0.00
19. Medi-Cal Inpatient Days (Adj )	0	0
20. Cost Applicable to Medi-Cal	\$ 0	\$ 0
21. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
22. Total Inpatient Days (Adj )	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Adj )	0	0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
26. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
27. Total Inpatient Days (Adj )	0	0
28. Average Per Diem Cost	\$ 0.00	\$ 0.00
29. Medi-Cal Inpatient Days (Adj )	0	0
30. Cost Applicable to Medi-Cal	\$ 0	\$ 0
31. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,30)	\$ 0	\$ 0

(To Schedule 4)

SCHEDULE OF MEDI-CAL ANCILLARY COSTS

Provider Name:  
SURPRISE VALLEY HEALTH CARE DISTRICT HOSPITAL

Fiscal Period Ended:  
JUNE 30, 2008

Provider No:  
HSP30676F / 1801973052

		TOTAL ANCILLARY COST *	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST TO CHARGES	MEDI-CAL CHARGES (From Schedule 6)	MEDI-CAL COST
<b>ANCILLARY COST CENTERS</b>						
37.00	Operating Room	\$ 0	\$ 0	0.000000	\$ 0	\$ 0
38.00	Recovery Room	0	0	0.000000	0	0
39.00	Delivery Room and Labor Room	0	0	0.000000	0	0
40.00	Anesthesiology	0	0	0.000000	0	0
41.00	Radiology - Diagnostic	170,594	94,919	1.797260	789	1,418
41.01		0	0	0.000000	0	0
41.02		0	0	0.000000	0	0
42.00	Radiology - Therapeutic	0	0	0.000000	0	0
43.00	Radioisotope	0	0	0.000000	0	0
44.00	Laboratory	236,737	295,439	0.801307	2,400	1,923
44.01	Pathological Lab	0	0	0.000000	0	0
46.00	Whole Blood	0	0	0.000000	0	0
47.00	Blood Storing and Processing	0	0	0.000000	0	0
48.00	Intravenous Therapy	0	0	0.000000	0	0
49.00	Respiratory Therapy	0	0	0.000000	0	0
50.00	Physical Therapy	19,461	29,666	0.656015	0	0
51.00	Occupational Therapy	0	0	0.000000	0	0
52.00	Speech Pathology	0	0	0.000000	0	0
53.00	Electrocardiology	1,039	8,556	0.121461	0	0
54.00	Electroencephalography	0	0	0.000000	0	0
55.00	Medical Supplies Charged to Patients	23,254	37,798	0.615230	225	138
56.00	Drugs Charged to Patients	79,992	194,327	0.411638	2,718	1,119
57.00	Renal Dialysis	0	0	0.000000	0	0
58.00	ASC (Non-Distinct Part)	0	0	0.000000	0	0
59.00		0	0	0.000000	0	0
59.01		0	0	0.000000	0	0
59.02		0	0	0.000000	0	0
59.03		0	0	0.000000	0	0
60.00	Clinic	0	0	0.000000	0	0
60.01	Other Clinic Services	0	0	0.000000	0	0
61.00	Emergency	169,487	65,658	2.581367	282	728
62.00	Observation Beds	0	21,808	0.000000	0	0
63.50	Rural Health Clinic	639,282	440,871	1.450042	0	0
65.00	Ambulance Service	39,597	67,623	0.585550	0	0
83.00		0	0	0.000000	0	0
84.00		0	0	0.000000	0	0
85.00		0	0	0.000000	0	0
86.00		0	0	0.000000	0	0
TOTAL		\$ 1,379,444	\$ 1,256,665		\$ 6,414	\$ 5,326

(To Schedule 3)

\* From Schedule 8, Column 27

## ADJUSTMENTS TO MEDI-CAL CHARGES

Provider Name:  
SURPRISE VALLEY HEALTH CARE DISTRICT HOSPITAL

Fiscal Period Ended:  
JUNE 30, 2008

Provider No:  
HSP30676F / 1801973052

ANCILLARY CHARGES		REPORTED	ADJUSTMENTS (Adj 5)	AUDITED
37.00	Operating Room	\$	\$	0
38.00	Recovery Room			0
39.00	Delivery Room and Labor Room			0
40.00	Anesthesiology			0
41.00	Radiology - Diagnostic	918	(129)	789
41.01				0
41.02				0
42.00	Radiology - Therapeutic			0
43.00	Radioisotope			0
44.00	Laboratory	3,094	(694)	2,400
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	415	(190)	225
56.00	Drugs Charged to Patients	3,906	(1,188)	2,718
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	720	(438)	282
62.00	Observation Beds			0
63.50	Rural Health Clinic			0
65.00	Ambulance Service			0
83.00				0
84.00				0
85.00				0
86.00				0
TOTAL MEDI-CAL ANCILLARY CHARGES		\$ 9,053	\$ (2,639)	\$ 6,414

(To Schedule 5)

COMPUTATION OF PROFESSIONAL  
COMPONENT OF HOSPITAL BASED  
PHYSICIAN'S REMUNERATION

Provider Name:  
SURPRISE VALLEY HEALTH CARE DISTRICT HOSPITAL

Fiscal Period Ended:  
JUNE 30, 2008

Provider No:  
HSP30676F / 1801973052

	PROFESSIONAL SERVICE COST CENTERS	HBP REMUNERATION  (Adj )	TOTAL CHARGES TO ALL PATIENTS  (Adj )	RATIO OF REMUNERATION TO CHARGES	MEDI-CAL CHARGES  (Adj 3)	MEDI-CAL COST
25.00	Adults and Pediatrics	\$ 4,200	\$ 273,588	0.015352	\$ 0	\$ 0
41.00	Radiology - Diagnostic	30,043	133,703	0.224700	0	0
43.00	Radioisotope	0	0	0.000000		0
44.00	Laboratory	0	0	0.000000		0
50.00	Physical Therapy	0	0	0.000000		0
53.00	Electrocardiology	0	0	0.000000		0
54.00	Electroencephalography	0	0	0.000000		0
61.00	Emergency	9,359	150,677	0.062113	0	0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
	TOTAL	\$ 43,602	\$ 557,968		\$ 0	\$ 0

(To Schedule 3)

**COMPUTATION OF  
DISTINCT PART NURSING FACILITY PER DIEM**

**Provider Name:**  
**SURPRISE VALLEY HEALTH CARE DISTRICT HOSPITAL**

**Fiscal Period Ended:**  
**JUNE 30, 2008**

**Provider No:**  
**LTC55221F / 1700963956**

	<b>REPORTED</b>	<b>AUDITED</b>	<b>DIFFERENCE</b>
<b>COMPUTATION OF DISTINCT PART (DP) NURSING FACILITY PER DIEM</b>			
1. Distinct Part Ancillary Cost (DPNF Sch 3)	\$ _____	\$ _____ 0	\$ _____ 0
2. Distinct Part Routine Cost (DPNF Sch 2)	\$ 1,853,873	\$ 1,853,051	\$ (822)
3. Total Distinct Part Facility Cost (Lines 1 & 2)	\$ 1,853,873	\$ 1,853,051	\$ (822)
4. Total Distinct Part Patient Days (Adj )	7,942	7,942	0
5. Average DP Per Diem Cost (Line 3 / Line 4)	\$ 233.43	\$ 233.32	\$ (0.11)
<b>DPNF OVERPAYMENT AND OVERBILLINGS</b>			
6. Medi-Cal Overpayments (Adj )	\$ _____	\$ _____ 0	\$ _____ 0
7. Medi-Cal Credit Balances (Adj )	\$ _____ 0	\$ _____ 0	\$ _____ 0
8. MEDI-CAL SETTLEMENT Due Provider (State)	\$ _____ 0	\$ _____ 0	\$ _____ 0
	(To Summary of Findings)		
<b>GENERAL INFORMATION</b>			
9. Total Available Distinct Part Beds (C/R, W/S S-3)	24	24	_____
10. Total Licensed Capacity (All levels) (Adj 9)	28	26	(2)
11. Total Medi-Cal DP Patient Days (Adj 8)	7,136	7,429	293
<b>CAPITAL RELATED COST</b>			
12. Direct Capital Related Cost	N/A	\$ _____ 0	N/A
13. Indirect Capital Related Cost (DPNF Sch 5)	N/A	\$ 77,244	N/A
14. Total Capital Related Cost (Lines 12 & 13)	N/A	\$ 77,244	N/A
<b>TOTAL SALARY &amp; BENEFITS</b>			
15. Direct Salary & Benefits Expenses	N/A	\$ 621,354	N/A
16. Allocated Salary & Benefits (DPNF Sch 5)	N/A	\$ 388,582	N/A
17. Total Salary & Benefits Expenses (Lines 15 & 16)	N/A	\$ 1,009,936	N/A

## SUMMARY OF DISTINCT PART FACILITY EXPENSES

Provider Name:  
SURPRISE VALLEY HEALTH CARE DISTRICT HOSPITAL

Fiscal Period Ended:  
JUNE 30, 2008

Provider No:  
LTC55221F / 1700963956

COL.	COST CENTER DIRECT AND ALLOCATED EXPENSE	REPORTED *	AUDITED *	DIFFERENCE
0.00	Distinct Part	\$ 1,089,757	\$ 1,089,757	\$ 0
1.00	Old Cap Rel Costs-Bldg & Fixtures		0	0
2.00	Old Cap Rel Costs-Movable Equipment		0	0
3.00	New Cap Rel Costs-Bldg & Fixtures	16,668	16,666	(2)
4.00	New Cap Rel Costs-Movable Equipment	28,289	28,289	(0)
4.01			0	0
4.02			0	0
4.03			0	0
4.04			0	0
4.05			0	0
4.06			0	0
4.07			0	0
4.08			0	0
5.00	Employee Benefits	5,397	5,397	(0)
6.01	Non-Patient Telephones		0	0
6.02	Data Processing		0	0
6.03	Purchasing/Receiving		0	0
6.04	Patient Admitting		0	0
6.05	Patient Business Office		0	0
6.06			0	0
6.07			0	0
6.08			0	0
6.00	Administrative and General	181,351	180,766	(585)
7.00	Maintenance and Repairs	24,084	24,073	(11)
8.00	Operation of Plant	23,382	23,371	(11)
9.00	Laundry and Linen Service	28,862	28,849	(13)
10.00	Housekeeping	79,767	79,731	(36)
11.00	Dietary	209,831	209,738	(93)
12.00	Cafeteria	47,853	47,832	(21)
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	76,231	76,198	(33)
15.00	Central Services & Supply	28,321	28,308	(13)
16.00	Pharmacy		0	0
17.00	Medical Records and Library	14,080	14,073	(7)
18.00	Social Service		0	0
19.00			0	0
19.02			0	0
19.03			0	0
20.00			0	0
21.00	Nursing School		0	0
22.00	Intern & Res Service-Salary & Fringes		0	0
23.00	Intern & Res Other Program		0	0
24.00	Paramedical Ed Program		0	0
101.00	TOTAL DIRECT AND ALLOCATED EXPENSES	\$ 1,853,873	\$ 1,853,050	\$ (823)

(To DPNF Sch 1)

\* From Schedule 8, Part I, line 34 plus line 35.



## SCHEDULE OF TOTAL DISTINCT PART ANCILLARY COSTS

Provider Name:  
SURPRISE VALLEY HEALTH CARE DISTRICT HOSPITAL

Fiscal Period Ended:  
JUNE 30, 2008

Provider No:  
LTC55221F / 1700963956

		TOTAL ANCILLARY COST *	TOTAL ANCILLARY CHARGES	RATIO COST TO CHARGES	TOTAL DP ANCILLARY CHARGES **	TOTAL ANCILLARY COST***
ANCILLARY COST CENTERS					(From DPNF Sch 4)	
41.00	Radiology - Diagnostic	\$ 170,668	\$ 94,919	1.798038	\$ 0	\$ 0
44.00	Laboratory	236,842	295,439	0.801661	0	0
50.00	Physical Therapy	19,470	29,666	0.656307	0	0
55.00		23,265	37,798	0.615509	0	0
56.00		80,029	194,327	0.411826	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
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				0.000000	0	0
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				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
101.00	TOTAL	\$ 530,274	\$ 652,149		\$ 0	\$ 0

(To DPNF Sch 1)

\* From Schedule 8, Column 27.

\*\* Total Distinct Part Ancillary Charges included in the rate.

\*\*\* Total Distinct Part Ancillary Costs included in the rate.

**ADJUSTMENTS TO TOTAL  
DISTINCT PART ANCILLARY CHARGES**

**Provider Name:**  
SURPRISE VALLEY HEALTH CARE DISTRICT HOSPITAL

**Fiscal Period Ended:**  
JUNE 30, 2008

**Provider No:**  
LTC55221F / 1700963956

<b>ANCILLARY CHARGES</b>		<b>REPORTED</b>	<b>ADJUSTMENTS (Adj)</b>	<b>AUDITED</b>
41.00	Radiology - Diagnostic	\$	\$	\$ 0
44.00	Laboratory			0
50.00	Physical Therapy			0
55.00	Medical Supplies Charged to Patients			0
56.00	Drugs Charged to Patients			0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
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				0
				0
				0
				0
<b>TOTAL DP ANCILLARY CHARGES</b>		\$ 0	\$ 0	\$ 0

(To DPNF Sch 3)

**ALLOCATION OF INDIRECT EXPENSES  
DISTINCT PART NURSING FACILITY**

**Provider Name:**  
**SURPRISE VALLEY HEALTH CARE DISTRICT HOSPITAL**

**Fiscal Period Ended:**  
**JUNE 30, 2008**

**Provider No:**  
**LTC55221F / 1700963956**

<b>COL.</b>	<b>COST CENTER</b>	<b>AUDITED CAP RELATED * (COL 1)</b>	<b>AUDITED SAL &amp; EMP BENEFITS * (COL 2)</b>
1.00	Old Cap Rel Costs-Bldg & Fixtures	\$ 0	\$ N/A
2.00	Old Cap Rel Costs-Movable Equipment	0	N/A
3.00	New Cap Rel Costs-Bldg & Fixtures	16,666	N/A
4.00	New Cap Rel Costs-Movable Equipment	28,289	N/A
4.01		0	N/A
4.02		0	N/A
4.03		0	N/A
4.04		0	N/A
4.05		0	N/A
4.06		0	N/A
4.07		0	N/A
4.08		0	N/A
5.00	Employee Benefits	0	5,397
6.01	Non-Patient Telephones	0	0
6.02	Data Processing	0	0
6.03	Purchasing/Receiving	0	0
6.04	Patient Admitting	0	0
6.05	Patient Business Office	0	0
6.06		0	0
6.07		0	0
6.08		0	0
6.00	Administrative and General	4,014	97,153
7.00	Maintenance and Repairs	2,965	16,715
8.00	Operation of Plant	71	1,719
9.00	Laundry and Linen Service	732	2,323
10.00	Housekeeping	2,423	62,611
11.00	Dietary	7,548	93,963
12.00	Cafeteria	3,287	20,587
13.00	Maintenance of Personnel	0	0
14.00	Nursing Administration	2,981	66,287
15.00	Central Services & Supply	7,760	14,155
16.00	Pharmacy	0	0
17.00	Medical Records and Library	507	7,670
18.00	Social Service	0	0
19.00		0	0
19.02		0	0
19.03		0	0
20.00		0	0
21.00	Nursing School	0	0
22.00	Intern & Res Service-Salary & Fringes	0	0
23.00	Intern & Res Other Program	0	0
24.00	Paramedical Ed Program	0	0
101	<b>TOTAL ALLOCATED INDIRECT EXPENSES</b>	<b>\$ 77,244</b>	<b>\$ 388,582</b>

\* These amounts include both Skilled Nursing Facility expenses, line 34 and Nursing Facility expenses, line 35.

(To DPNF SCH 1)

Provider Name:

SURPRISE VALLEY HEALTH CARE DISTRICT HOSPITAL

Fiscal Period Ended:  
JUNE 30, 2008

	TRIAL BALANCE EXPENSES	NET EXP FOR COST ALLOC (From Sch 10)	OLD CAPITAL BLDG & FIXTURES 1.00	OLD MOVABLE EQUIP 2.00	NEW CAPITAL BLDG & FIXTURES 3.00	NEW MOVABLE EQUIP 4.00	ALLOC COST 4.01	ALLOC COST 4.02	ALLOC COST 4.03	ALLOC COST 4.04	ALLOC COST 4.05	ALLOC COST 4.06	ALLOC COST 4.07
<b>GENERAL SERVICE COST CENTER</b>													
1.00	Old Cap Rel Costs-Bldg & Fixtures	0											
2.00	Old Cap Rel Costs-Movable Equipmer	0											
3.00	New Cap Rel Costs-Bldg & Fixtures	63,268	0	0									
4.00	New Cap Rel Costs-Movable Equipme	107,392	0	0	0	0	0	0	0	0	0	0	0
4.01		0											
4.02		0											
4.03		0											
4.04		0											
4.05		0											
4.06		0											
4.07		0											
4.08		0											
5.00	Employee Benefits	14,177											
6.01	Non-Patient Telephones	0											
6.02	Data Processing	0											
6.03	Purchasing/Receiving	0											
6.04	Patient Admitting	0											
6.05	Patient Business Office	0											
6.06		0											
6.07		0											
6.08		0											
6.00	Administrative and General	480,963		4,062	6,895	6,895							
7.00	Maintenance and Repairs	59,358		3,578	6,074	6,074							
8.00	Operation of Plant	58,310		0	0	0							
9.00	Laundry and Linen Service	45,784		434	737	737							
10.00	Housekeeping	105,945		1,256	2,132	2,132							
11.00	Dietary	249,715		3,628	6,158	6,158							
12.00	Cafeteria	0		997	1,693	1,693							
13.00	Maintenance of Personnel	0		0	0	0							
14.00	Nursing Administration	69,160		1,077	1,829	1,829							
15.00	Central Services & Supply	18,846		2,623	4,452	4,452							
16.00	Pharmacy	0		305	517	517							
17.00	Medical Records and Library	56,893		780	1,325	1,325							
18.00	Social Service	0		0	0	0							
19.00		0		0	0	0							
19.02		0		0	0	0							
19.03		0		0	0	0							
20.00	Nursing School	0		0	0	0							
21.00	Intern & Res Service-Salary & Fringes	0		0	0	0							
22.00	Intern & Res Other Program	0		0	0	0							
23.00	Paramedical Ed Program	0		0	0	0							
24.00		0		0	0	0							
<b>INPATIENT ROUTINE COST CENTERS</b>													
25.00	Adults & Pediatrics (Gen Routine)	168,537	0	3,152	5,350	5,350							
26.00	Intensive Care Unit	0		0	0	0							
27.00	Coronary Care Unit	0		0	0	0							
28.00	Neonatal Intensive Care Unit	0		0	0	0							
29.00	Surgical Intensive Care	0		0	0	0							
30.00	Subprovider I	0		0	0	0							
31.00	Subprovider II	0		0	0	0							
32.00	Nursery	0		0	0	0							
33.00	Medicare Certified Nursing Facility	1,089,757	0	16,666	28,289	28,289							
34.00	Distinct Part Nursing Facility	0		0	0	0							
35.00	Adult Subacute Care Unit	0		0	0	0							
36.00	Subacute Care Unit II	0		0	0	0							
36.01	Subacute Care Unit II	0		0	0	0							
36.02	Transitional Care Unit	0		0	0	0							

Provider Name:  
SURPRISE VALLEY HEALTH CARE DISTRICT HOSPITAL

Fiscal Period Ended:  
JUNE 30, 2008

TRIAL BALANCE EXPENSES	NET EXP FOR COST ALLOC (From Sch 10)	OLD CAPITAL BLDG & FIXTURES 1.00	OLD MOVABLE EQUIP 2.00	NEW CAPITAL BLDG & FIXTURES 3.00	NEW MOVABLE EQUIP 4.00	ALLOC COST 4.01	ALLOC COST 4.02	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	0	0	0	0	0	0	0	0	0	0	0	0
38.00 Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00 Delivery Room and Labor Room	0	0	0	0	0	0	0	0	0	0	0	0
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
41.00 Radiology - Diagnostic	134,502	0	0	1,290	2,190	0	0	0	0	0	0	0
41.01	0	0	0	0	0	0	0	0	0	0	0	0
41.02	0	0	0	0	0	0	0	0	0	0	0	0
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
43.00 Radioisotope	0	0	0	0	0	0	0	0	0	0	0	0
44.00 Laboratory	193,608	0	0	544	924	0	0	0	0	0	0	0
44.01 Pathological Lab	0	0	0	0	0	0	0	0	0	0	0	0
46.00 Whole Blood	0	0	0	0	0	0	0	0	0	0	0	0
47.00 Blood Storing and Processing	0	0	0	0	0	0	0	0	0	0	0	0
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
50.00 Physical Therapy	16,798	0	0	0	0	0	0	0	0	0	0	0
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0
52.00 Speech Pathology	0	0	0	0	0	0	0	0	0	0	0	0
53.00 Electrocardiology	897	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	20,072	0	0	0	0	0	0	0	0	0	0	0
56.00 Drugs Charged to Patients	67,410	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	113,458	0	0	4,328	7,347	0	0	0	0	0	0	0
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
63.50 Rural Health Clinic	453,098	0	0	14,435	24,502	0	0	0	0	0	0	0
65.00 Ambulance Service	17,619	0	0	2,771	4,704	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
<b>NONREIMBURSABLE COST CENTERS</b>												
96.00 Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	0	0	0	0
97.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
98.00 Physicians' Private Office	0	0	0	1,340	2,274	0	0	0	0	0	0	0
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
99.01	0	0	0	0	0	0	0	0	0	0	0	0
99.02	0	0	0	0	0	0	0	0	0	0	0	0
99.03	0	0	0	0	0	0	0	0	0	0	0	0
99.04	0	0	0	0	0	0	0	0	0	0	0	0
99.05	0	0	0	0	0	0	0	0	0	0	0	0
100.00 Senior Meals	0	0	0	0	0	0	0	0	0	0	0	0
100.01	0	0	0	0	0	0	0	0	0	0	0	0
100.02	0	0	0	0	0	0	0	0	0	0	0	0
100.03	0	0	0	0	0	0	0	0	0	0	0	0
100.04	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	3,605,367	0	0	63,268	107,392	0	0	0	0	0	0	0



STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.1

Provider Name:  
SURPRISE VALLEY 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	ADMINIS-TRATIVE & GENERAL 6.00
<b>ANCILLARY COST CENTERS</b>												
37.00 Operating Room	0	0	0	0	0	0	0	0	0	0	0	0
38.00 Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00 Delivery Room and Labor Room	0	0	0	0	0	0	0	0	0	0	0	0
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
41.00 Radiology - Diagnostic	0	742	0	0	0	0	0	0	0	0	138,725	21,995
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	708	0	0	0	0	0	0	0	0	195,784	31,042
44.01 Pathological Lab	0	0	0	0	0	0	0	0	0	0	0	0
46.00 Whole Blood	0	0	0	0	0	0	0	0	0	0	0	0
47.00 Blood Storing and Processing	0	0	0	0	0	0	0	0	0	0	0	0
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
50.00 Physical Therapy	0	0	0	0	0	0	0	0	0	0	0	0
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	0	0	16,798	2,663
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	897	142
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	20,072	3,182
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	67,410	10,688
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	203	0	0	0	0	0	0	0	0	125,337	19,872
61.00 Emergency	0	0	0	0	0	0	0	0	0	0	0	0
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
63.50 Rural Health Clinic	0	1,814	0	0	0	0	0	0	0	0	493,849	78,301
65.00 Ambulance Service	0	68	0	0	0	0	0	0	0	0	25,163	3,990
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 CENTE</b>												
96.00 Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	0	0	0	0
97.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
98.00 Physicians' Private Office	0	0	0	0	0	0	0	0	0	0	3,614	573
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
99.01	0	0	0	0	0	0	0	0	0	0	0	0
99.02	0	0	0	0	0	0	0	0	0	0	0	0
99.03	0	0	0	0	0	0	0	0	0	0	0	0
99.04	0	0	0	0	0	0	0	0	0	0	0	0
99.05	0	0	0	0	0	0	0	0	0	0	0	0
100.00 Senior Meals	0	0	0	0	0	0	0	0	0	0	0	0
100.01	0	0	0	0	0	0	0	0	0	0	0	0
100.02	0	0	0	0	0	0	0	0	0	0	0	0
100.03	0	0	0	0	0	0	0	0	0	0	0	0
100.04	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	14,177	0	0	0	0	0	0	0	0	3,605,367	493,406





Provider Name:  
SURPRISE VALLEY 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
<b>ANCILLARY COST CENTERS</b>												
37.00 Operating Room	0	0	0	0	0	0	0	0	0	0	0	0
38.00 Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00 Delivery Room and Labor Room	0	0	0	0	0	0	0	0	0	0	0	0
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
41.00 Radiology - Diagnostic	1,864	2,131	94	3,558	0	2,227	0	0	0	0	0	0
41.01	0	0	0	0	0	0	0	0	0	0	0	0
41.02	0	0	0	0	0	0	0	0	0	0	0	0
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
43.00 Radioscope	0	0	0	0	0	0	0	0	0	0	0	0
44.00 Laboratory	786	899	0	6,069	0	2,157	0	0	0	0	0	0
44.01 Pathological Lab	0	0	0	0	0	0	0	0	0	0	0	0
46.00 Whole Blood	0	0	0	0	0	0	0	0	0	0	0	0
47.00 Blood Storing and Processing	0	0	0	0	0	0	0	0	0	0	0	0
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
50.00 Physical Therapy	0	0	0	0	0	0	0	0	0	0	0	0
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0
52.00 Speech Pathology	0	0	0	0	0	0	0	0	0	0	0	0
53.00 Electrocardiology	0	0	0	0	0	0	0	0	0	0	0	0
54.00 Electroencephalography	0	0	0	0	0	0	0	0	0	0	0	0
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0	0	0
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	0	0
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	1,894	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	6,252	7,147	1,212	4,185	0	703	0	1,152	0	0	3,626	0
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
63.50 Rural Health Clinic	20,851	0	0	12,033	0	14,561	0	5,700	0	0	13,987	0
65.00 Ambulance Service	4,003	4,576	0	1,256	0	610	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
<b>NONREIMBURSABLE COST CENTE</b>												
96.00 Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	0	0	0	0
97.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
98.00 Physicians' Private Office	1,936	5,896	0	1,465	0	0	0	0	0	0	0	0
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
99.01	0	0	0	0	0	0	0	0	0	0	0	0
99.02	0	0	0	0	0	0	0	0	0	0	0	0
99.03	0	0	0	0	0	0	0	0	0	0	0	0
99.04	0	0	0	0	0	0	0	0	0	0	0	0
99.05	0	0	0	0	0	0	0	0	0	0	0	0
100.00 Senior Meals	0	0	0	0	21,738	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
<b>TOTAL</b>	<b>80,353</b>	<b>67,555</b>	<b>55,743</b>	<b>134,665</b>	<b>331,470</b>	<b>81,220</b>	<b>0</b>	<b>89,383</b>	<b>40,802</b>	<b>1,894</b>	<b>73,820</b>	<b>0</b>

STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.3

Provider Name:  
SURPRISE VALLEY 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	STEP-DOWN ADJUSTMENT 26.00	TOTAL COST 27.00
<b>GENERAL SERVICE COST CENTER</b>												
1.00	Old Cap Rel Costs-Bldg & Fixtures											
2.00	Old Cap Rel Costs-Movable Equipmer											
3.00	New Cap Rel Costs-Bldg & Fixtures											
4.00	New Cap Rel Costs-Movable Equipme											
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		0	0	0								
19.03		0	0	0								
20.00		0	0	0								
21.00	Nursing School				0	0						
22.00	Intern & Res Service-Salary & Fringes				0	0						
23.00	Intern & Res Other Program				0	0						
24.00	Paramedical Ed Program				0	0		0				
<b>INPATIENT ROUTINE COST CENTE</b>												
25.00	Adults & Pediatrics (Gen Routine)				0	0				337,651		337,651
26.00	Intensive Care Unit				0	0				0		0
27.00	Coronary Care Unit				0	0				0		0
28.00	Neonatal Intensive Care Unit				0	0				0		0
29.00	Surgical Intensive Care				0	0				0		0
30.00	Subprovider I				0	0				0		0
31.00	Subprovider II				0	0				0		0
32.00					0	0				0		0
33.00	Nursery				0	0				0		0
34.00	Medicare Certified Nursing Facility				0	0				0		0
35.00	Distinct Part Nursing Facility				0	0				0		0
36.00	Adult Subacute Care Unit				0	0				0		0
36.01	Subacute Care Unit II				0	0				0		0
36.02	Transitional Care Unit				0	0				0		0
										1,853,050		1,853,050

STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.3

Provider Name:  
SURPRISE VALLEY HEALTH CARE DISTRICT H

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	POST ADJUSTMENT	TOTAL COST
<b>ANCILLARY COST CENTERS</b>											
37.00 Operating Room	0	0	0	0	0	0	0	0	0	0	0
38.00 Recovery Room	0	0	0	0	0	0	0	0	0	0	0
39.00 Delivery Room and Labor Room	0	0	0	0	0	0	0	0	0	0	0
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	0
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	170,594	0	170,594
41.01	0	0	0	0	0	0	0	0	0	0	0
41.02	0	0	0	0	0	0	0	0	0	0	0
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0
43.00 Radioisotope	0	0	0	0	0	0	0	0	0	0	0
44.00 Laboratory	0	0	0	0	0	0	0	0	236,737	0	236,737
44.01 Pathological Lab	0	0	0	0	0	0	0	0	0	0	0
46.00 Whole Blood	0	0	0	0	0	0	0	0	0	0	0
47.00 Blood Storing and Processing	0	0	0	0	0	0	0	0	0	0	0
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0
50.00 Physical Therapy	0	0	0	0	0	0	0	0	19,461	0	19,461
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0
52.00 Speech Pathology	0	0	0	0	0	0	0	0	0	0	0
53.00 Electrocardiography	0	0	0	0	0	0	0	0	1,039	0	1,039
54.00 Electroencephalography	0	0	0	0	0	0	0	0	0	0	0
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	23,254	0	23,254
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	79,992	0	79,992
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	0
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0
59.00	0	0	0	0	0	0	0	0	0	0	0
59.01	0	0	0	0	0	0	0	0	0	0	0
59.02	0	0	0	0	0	0	0	0	0	0	0
59.03	0	0	0	0	0	0	0	0	0	0	0
60.00 Clinic	0	0	0	0	0	0	0	0	0	0	0
60.01 Other Clinic Services	0	0	0	0	0	0	0	0	169,487	0	169,487
61.00 Emergency	0	0	0	0	0	0	0	0	0	0	0
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0
63.50 Rural Health Clinic	0	0	0	0	0	0	0	0	639,282	0	639,282
65.00 Ambulance Service	0	0	0	0	0	0	0	0	39,597	0	39,597
83.00	0	0	0	0	0	0	0	0	0	0	0
84.00	0	0	0	0	0	0	0	0	0	0	0
85.00	0	0	0	0	0	0	0	0	0	0	0
86.00	0	0	0	0	0	0	0	0	0	0	0
<b>NONREIMBURSABLE COST CENTER:</b>											
96.00 Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	0	0	0
97.00 Research	0	0	0	0	0	0	0	0	0	0	0
98.00 Physicians' Private Office	0	0	0	0	0	0	0	0	13,484	0	13,484
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0
99.01	0	0	0	0	0	0	0	0	0	0	0
99.02	0	0	0	0	0	0	0	0	0	0	0
99.03	0	0	0	0	0	0	0	0	0	0	0
99.04	0	0	0	0	0	0	0	0	0	0	0
99.05	0	0	0	0	0	0	0	0	0	0	0
100.00 Senior Meals	0	0	0	0	0	0	0	0	21,738	0	21,738
100.01	0	0	0	0	0	0	0	0	0	0	0
100.02	0	0	0	0	0	0	0	0	0	0	0
100.03	0	0	0	0	0	0	0	0	0	0	0
100.04	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>19,03</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>24,00</b>	<b>3,605,367</b>	<b>0</b>	<b>3,605,367</b>







STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:  
SURPRISE VALLEY HEALTH CARE DISTRICT HOSPITAL

Fiscal Period Ended:  
JUNE 30, 2008

	EMP BENE (GROSS SALARIES)	STAT	STAT	STAT	STAT	STAT	STAT	STAT	STAT	ADM & GEN (ACCU COST)	MAINT & REPAIRS (SQ FT)	
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)		(Adj)	
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)		(Adj)	
<b>ANCILLARY COST CENTERS</b>												
37.00												
38.00												
39.00												
40.00												
41.00	85,461								138,725		339	
41.01		6.01	6.02	6.03	6.04	6.05	6.06	6.07				
41.02		(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)				
42.00												
43.00												
44.00												
44.01	81,497								195,784		143	
46.00												
47.00												
48.00												
49.00												
50.00												
51.00												
52.00									16,798			
53.00												
54.00									897			
55.00												
56.00									20,072			
57.00									67,410			
58.00												
59.00												
59.01												
59.02												
59.03												
60.00												
60.01												
61.00	23,425								125,337		1,137	
62.00												
63.50	208,809								493,849		3,792	
65.00	7,857								25,163		728	
83.00												
84.00												
85.00												
86.00												
<b>NONREIMBURSABLE COST CENTERS</b>												
96.00												
97.00												
98.00												
99.00									3,614		352	
99.01												
99.02												
99.03												
99.04												
99.05												
100.00												
100.01												
100.02												
100.03												
100.04												
TOTAL	1,632,194	0	0	0	0	0	0	0	3,111,961		14,613	
COST TO BE ALLOCATED	14,177	0	0	0	0	0	0	0	493,406		80,353	
UNIT COST MULTIPLIER - SCH 8	0.008686	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.158552		5.498718	





STATE OF CALIFORNIA

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

SCHEDULE 9.2

Provider Name:  
SURPRISE VALLEY HEALTH CARE DISTRICT HOSPITAL

Fiscal Period Ended:  
JUNE 30, 2008

	OPER PLANT (SQ FT) (Adj)	LAUNDRY & LINEN (LB LNDRY) (Adj)	HOUSE-KEEPING (HR SERV) (Adj)	DIETARY (MEALS SERVED) (Adj)	CAFETERIA (Adj)	MAINT OF PERSONNEL (# HOUSED) (Adj)	NURSING ADMIN (NURSE HR) (Adj)	CENT SERV & SUPPLY (CST REQ) (Adj)	PHARMACY (COSTS REQUIS) (Adj)	MED REC (TIME SPENT) (Adj)	SOC SERV (TIME SPENT) (Adj)	STAT
<b>ANCILLARY COST CENTERS</b>												
37.00												
38.00												
39.00												
40.00												
41.00	339	17	34		95							
41.01												
41.02												
42.00												
43.00												
44.00												
44.01	143		58		92							
46.00												
47.00												
48.00												
49.00												
50.00												
51.00												
52.00												
53.00												
54.00												
55.00												
56.00												
57.00												
58.00												
59.00												
59.01												
59.02												
59.03												
60.00												
60.01	1,137	220	40		30		610				42	
61.00												
62.00												
63.50			115		621		3,018				162	
65.00	728		12		26							
83.00												
84.00												
85.00												
86.00												
<b>NONREIMBURSABLE COST CENTERS</b>												
96.00												
97.00												
98.00	938		14									
99.00												
99.01												
99.02												
99.03												
99.04												
99.05												
100.00				2,475								
100.01												
100.02												
100.03												
100.04												
TOTAL	10,747	10,117	1,287	37,740	3,464	0	47,325	258	100	855	0	0
COST TO BE ALLOCATED	67,555	55,743	134,665	331,470	81,220	0	89,383	40,802	1,894	73,820	0	0
UNIT COST MULTIPLIER - SCH 8	6.285954	5.509812	104.634505	8.782999	23.446894	0.000000	1.888709	158.147222	18.944869	86.339661	0.000000	0.000000

STATE OF CALIFORNIA

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

SCHEDULE 9.3

Provider Name:  
SURPRISE VALLEY HEALTH CARE DISTRICT HOSPITAL

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)
<b>GENERAL SERVICE COST CENTERS</b>							
1.00 Old Cap Rel Costs-Bldg & Fixtures	19.02 (Adj)	19.03 (Adj)	20.00 (Adj)	21.00 (Adj)	22.00 (Adj)	23.00 (Adj)	24.00 (Adj)
2.00 Old Cap Rel Costs-Movable Equipment	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
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							
7.00 Administrative and General							
8.00 Maintenance and Repairs							
9.00 Operation of Plant							
10.00 Laundry and Linen Service							
11.00 Housekeeping							
12.00 Dietary							
13.00 Cafeteria							
14.00 Maintenance of Personnel							
15.00 Nursing Administration							
16.00 Central Services & Supply							
17.00 Pharmacy							
18.00 Medical Records and Library							
19.00 Social Service							
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 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:  
SURPRISE VALLEY HEALTH CARE DISTRICT HOSPITAL

Fiscal Period Ended:  
JUNE 30, 2008

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	<b>GENERAL SERVICE COST CENTERS</b>			
1.00	Old Cap Rel Costs-Bldg & Fixtures	\$	\$ 0	\$ 0
2.00	Old Cap Rel Costs-Movable Equipment		0	0
3.00	New Cap Rel Costs-Bldg & Fixtures	63,268	0	63,268
4.00	New Cap Rel Costs-Movable Equipment	107,392	0	107,392
4.01			0	0
4.02			0	0
4.03			0	0
4.04			0	0
4.05			0	0
4.06			0	0
4.07			0	0
4.08			0	0
5.00	Employee Benefits	14,177	0	14,177
6.01	Non-Patient Telephones		0	0
6.02	Data Processing		0	0
6.03	Purchasing/Receiving		0	0
6.04	Patient Admitting		0	0
6.05	Patient Business Office		0	0
6.06			0	0
6.07			0	0
6.08			0	0
6.00	Administrative and General	482,563	(1,600)	480,963
7.00	Maintenance and Repairs	59,358	0	59,358
8.00	Operation of Plant	58,310	0	58,310
9.00	Laundry and Linen Service	45,784	0	45,784
10.00	Housekeeping	105,945	0	105,945
11.00	Dietary	249,715	0	249,715
12.00	Cafeteria		0	0
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	69,160	0	69,160
15.00	Central Services & Supply	18,846	0	18,846
16.00	Pharmacy		0	0
17.00	Medical Records and Library	56,693	0	56,693
18.00	Social Service		0	0
19.00			0	0
19.02			0	0
19.03			0	0
20.00			0	0
21.00	Nursing School		0	0
22.00	Intern & Res Service-Salary & Fringes		0	0
23.00	Intern & Res Other Program		0	0
24.00	Paramedical Ed Program		0	0
	<b>INPATIENT ROUTINE COST CENTERS</b>			
25.00	Adults & Pediatrics (Gen Routine)	168,537	0	168,537
26.00	Intensive Care Unit		0	0
27.00	Coronary Care Unit		0	0
28.00	Neonatal Intensive Care Unit		0	0
29.00	Surgical Intensive Care		0	0
30.00	Subprovider I		0	0
31.00	Subprovider II		0	0
32.00			0	0
33.00	Nursery		0	0
34.00	Medicare Certified Nursing Facility	1,089,757	0	1,089,757
35.00	Distinct Part Nursing Facility		0	0
36.00	Adult Subacute Care Unit		0	0
36.01	Subacute Care Unit II		0	0
36.02	Transitional Care Unit		0	0

## TRIAL BALANCE OF EXPENSES

Provider Name:  
SURPRISE VALLEY HEALTH CARE DISTRICT HOSPITAL

Fiscal Period Ended:  
JUNE 30, 2008

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	<b>ANCILLARY COST CENTERS</b>			
37.00	Operating Room	\$	\$ 0	\$ 0
38.00	Recovery Room		0	0
39.00	Delivery Room and Labor Room		0	0
40.00	Anesthesiology		0	0
41.00	Radiology - Diagnostic	134,502	0	134,502
41.01			0	0
41.02			0	0
42.00	Radiology - Therapeutic		0	0
43.00	Radioisotope		0	0
44.00	Laboratory	193,608	0	193,608
44.01	Pathological Lab		0	0
46.00	Whole Blood		0	0
47.00	Blood Storing and Processing		0	0
48.00	Intravenous Therapy		0	0
49.00	Respiratory Therapy		0	0
50.00	Physical Therapy	16,798	0	16,798
51.00	Occupational Therapy		0	0
52.00	Speech Pathology		0	0
53.00	Electrocardiology	897	0	897
54.00	Electroencephalography		0	0
55.00	Medical Supplies Charged to Patients	20,072	0	20,072
56.00	Drugs Charged to Patients	67,410	0	67,410
57.00	Renal Dialysis		0	0
58.00	ASC (Non-Distinct Part)		0	0
59.00			0	0
59.01			0	0
59.02			0	0
59.03			0	0
60.00	Clinic		0	0
60.01	Other Clinic Services		0	0
61.00	Emergency	113,458	0	113,458
62.00	Observation Beds		0	0
63.50	Rural Health Clinic	453,098	0	453,098
65.00	Ambulance Service	17,619	0	17,619
83.00			0	0
84.00			0	0
85.00			0	0
86.00			0	0
	<b>SUBTOTAL</b>	\$ 3,606,967	\$ (1,600)	\$ 3,605,367
	<b>NONREIMBURSABLE COST CENTERS</b>			
96.00	Gift, Flower, Coffee Shop & Canteen		0	0
97.00	Research		0	0
98.00	Physicians' Private Office		0	0
99.00	Nonpaid Workers		0	0
99.01			0	0
99.02			0	0
99.03			0	0
99.04			0	0
99.05			0	0
100.00	Senior Meals		0	0
100.01			0	0
100.02			0	0
100.03			0	0
100.04			0	0
100.99	<b>SUBTOTAL</b>	\$ 0	\$ 0	\$ 0
101	<b>TOTAL</b>	\$ 3,606,967	\$ (1,600)	\$ 3,605,367

(To Schedule 8)



Provider Name:  
SURPRISE VALLEY HEALTH CARE DISTRICT HOSPITAL

Page 1  
Fiscal Period Ended:  
JUNE 30, 2008

	TOTAL ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
	(Page 1 & 2)	1																
<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 Rural Health Clinic	0																	
65.00 Ambulance Service	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																	
99.00 Nonpaid Workers	0																	
99.01	0																	
99.02	0																	
99.03	0																	
99.04	0																	
99.05	0																	
100.00 Senior Meals	0																	
100.01	0																	
100.02	0																	
100.03	0																	
100.04	0																	
101.00 TOTAL	(1,600)																	

(To Sch 10)

Provider Name:

SURPRISE VALLEY HEALTH CARE DISTRICT HOSPIT

Fiscal Period Ended:

JUNE 30, 2008

AUDIT ADJ AUDIT ADJ AUDIT ADJ AUDIT ADJ AUDIT ADJ AUDIT ADJ AUDIT ADJ AUDIT ADJ AUDIT ADJ AUDIT ADJ

GENERAL SERVICE COST CENTER

- 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

Employee Benefits

5.00 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

Administrative and General

6.00 Maintenance and Repairs

7.00 Operation of Plant

8.00 Laundry and Linen Service

9.00 Housekeeping

10.00 Dietary

11.00 Cafeteria

12.00 Maintenance of Personnel

13.00 Nursing Administration

14.00 Central Services & Supply

15.00 Pharmacy

16.00 Medical Records and Library

17.00 Social Service

18.00

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





Provider Name		Fiscal Period		Provider Number		Adjustments		
SURPRISE VALLEY HEALTH CARE DISTRICT HOSPITAL		JULY 1, 2007 THROUGH JUNE 30, 2008		HSP30676F		11		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
1	10A	A	6.00	7	Administrative and General To eliminate late fees not related to patient care. 42 CFR 413.9 (c)(3) / CMS Pub. 15-1, Section 2102.3	\$482,563	(\$1,600)	\$480,963
<b><u>ADJUSTMENT TO REPORTED COSTS</u></b>								

Provider Name		Fiscal Period				Provider Number		Adjustments	
SURPRISE VALLEY HEALTH CARE DISTRICT HOSPITAL		JULY 1, 2007 THROUGH JUNE 30, 2008				HSP30676F		11	
Report References									
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted	
			Part	Title	Line				
2	4	D-1	I	XIX	1.00	1	868	(2)	866
<p style="text-align: center;"><b>ADJUSTMENT TO REPORTED PATIENT DAYS</b></p> <p>Adults and Pediatrics - Total                      To adjust total patient days to agree with the provider's patient census reports.                      42 CFR 413.20, 413.24, and 413.50                      CMS Pub. 15-1, Sections 2205, 2300, and 2304</p>									

Provider Name		Fiscal Period				Provider Number		Adjustments	
SURPRISE VALLEY HEALTH CARE DISTRICT HOSPITAL		JULY 1, 2007 THROUGH JUNE 30, 2008				HSP30676F		11	
Report References									
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted	
			Part	Title	Line				
3	7	A&I 2		25.00	4	Adults and Pediatrics	\$1,746	(\$1,746)	\$0
	7	A&I 2		61.00	4	Emergency	19,322	(19,322)	0
<p><b>ADJUSTMENT TO REPORTED PROVIDER-BASED PHYSICIANS</b></p> <p>To eliminate Medi-Cal Charges for Hospital Based Physicians that are not combine billed.                      42 CFR 405.2470                      CMS Pub. 15-1, Sections 2182.3C, 2300, and 2302.1</p>									

Provider Name		Fiscal Period		Provider Number		Adjustments		
SURPRISE VALLEY HEALTH CARE DISTRICT HOSPITAL		JULY 1, 2007 THROUGH JUNE 30, 2008		HSP30676F		11		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
<b>ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA NON-CONTRACT</b>								
4	4	D-1	I	XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics	7 (1) 6
5	6	D-4		XIX	41.00	2	Medi-Cal Ancillary Charges - Radiology - Diagnostic	\$918 (\$129) \$789
	6	D-4		XIX	44.00	2	Medi-Cal Ancillary Charges - Laboratory	3,094 (694) 2,400
	6	D-4		XIX	55.00	2	Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients	415 (190) 225
	6	D-4		XIX	56.00	2	Medi-Cal Ancillary Charges - Drugs Charged to Patients	3,906 (1,188) 2,718
	6	D-4		XIX	61.00	2	Medi-Cal Ancillary Charges - Emergency	720 (438) 282
	6	D-4		XIX	101.00	2	Medi-Cal Ancillary Charges - Total	9,053 (2,639) 6,414
6	2	E-3	III	XIX	10.00	1	Medi-Cal Routine Service Charges	\$2,688 \$1,344 \$4,032
	2	E-3	III	XIX	11.00	1	Medi-Cal Ancillary Service Charges	9,053 (2,639) 6,414
7	1	E-3	III	XIX	57.00	1	Medi-Cal Interim Payments	\$7,534 (\$583) \$6,951

To adjust Medi-Cal Settlement Data to agree with the following EDS Paid Claims Summary:

Report Date: January 5, 2010  
 Payment Period: July 1, 2007 through December 21, 2009  
 Service Period: July 1, 2007 through June 30, 2008  
 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 416.64 and 433.139  
 CMS Pub. 15-1, Sections 2304, 2404, and 2408  
 CCR Title 22, Section 51541

Provider Name		Fiscal Period		Provider Number		Adjustments				
SURPRISE VALLEY HEALTH CARE DISTRICT HOSPITAL		JULY 1, 2007 THROUGH JUNE 30, 2008		HSP30676F		11				
Report References										
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted		
			Part	Title	Line				Col.	
8	DPNF 1	S-3	I	XIX	15.00	5	7,136	293	7,429	
<p>Medi-Cal Days - Skilled Nursing Facility</p> <p>To adjust Medi-Cal Settlement Data to agree with the following</p> <p>EDS Paid Claims Summary:</p> <p>Report Date: January 5, 2010</p> <p>Payment Period: July 1, 2007 through December 21, 2009</p> <p>Service Period: July 1, 2007 through June 30, 2008</p> <p>42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 416.64 and 433.139</p> <p>CMS Pub. 15-1, Sections 2304, 2404, and 2408</p> <p>CCR Title 22, Section 51541</p>										
9	DPNF 1	S-3	I		25.00	1	28	(2)	26	
<p>Total Licensed Capacity (All Levels)</p> <p>To adjust total number of beds to agree with the state license.</p> <p>42 CFR 413.20 and 413.24</p> <p>CMS Pub. 15-1, Sections 2300 and 2304</p>										

Provider Name		Fiscal Period			Provider Number		Adjustments	
SURPRISE VALLEY HEALTH CARE DISTRICT HOSPITAL		JULY 1, 2007 THROUGH JUNE 30, 2008			HSP30676F		11	
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
10	4	D-1	I	XIX	7.00	1	0	41
	4	D-1	I	XIX	13.00	1	617	(41)
	4	D-1	I	XIX	18.00	1	\$1,346	(\$694.20)
	4	D-1	I	XIX	19.00	1	0	269.26
	4	D-1	I	XIX	20.00	1	0.00	285.35
<p>Medi-Cal NF Swing Bed Days through July 31</p> <p>Medi-Cal NF Swing Bed Days after July 31</p> <p>Medicare NF Swing Bed Days Rate after December 31</p> <p>Medi-Cal NF Swing Bed Rate through July 31</p> <p>Medi-Cal NF Swing Bed Rate after July 31</p> <p>To adjust Medicare and Medi-Cal Swing-Bed Days and Rates to properly determine hospital's general inpatient routine services cost.</p> <p>42 CFR 413.20 and 413.24</p> <p>CMS Pub. 15-1 Sections 2230.3, 2300, and 2304</p> <p>CMS Pub. 15-2, Section 3622.1</p> <p>CMS Pub. 13-3, Section 3610.23</p>								

**ADJUSTMENTS TO OTHER MATTERS**