

**REPORT
ON THE
COST REPORT REVIEW**

**SIERRA VIEW DISTRICT HOSPITAL
PORTERVILLE, CALIFORNIA
PROVIDER NUMBERS: ZZT30261F AND LTC70121F
NPI NUMBER: 1073736443**

**FISCAL PERIOD ENDED
JUNE 30, 2008**

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

**Section Chief: Michael Harrold
Audit Supervisor: Kathy Atkins
Auditor: Jeanene Lopez**



DAVID MAXWELL-JOLLY
Director

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



ARNOLD SCHWARZENEGGER
Governor

April 23, 2010

Doug Dickson, CFO
Sierra View District Hospital
465 West Putnam
Porterville, CA 93257

PROVIDER: SIERRA VIEW DISTRICT HOSPITAL
PROVIDER NO. ZZT30261F
NPI NO. 1073736443
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, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the audited combined settlement for the fiscal period due the Provider in the amount of \$655,238, 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 Subacute Per Diem (ADULT SUBACUTE Schedules)
4. Audit Adjustments Schedule

The audited settlement will be incorporated into a Statement of Account Status, which may reflect tentative retroactive adjustment determinations, payments from the provider, and other financial transactions initiated by the Department. The Statement of Account Status will be forwarded to the provider by the State's fiscal intermediary. Instructions regarding payment will be included with the Statement of Account Status.

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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.

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:

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.

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If you have questions regarding this report, you may call the Audits Section—Fresno at (559) 446-2458.

Original Signed by

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

Certified

SUMMARY OF FINDINGS

Provider Name:
SIERRA VIEW DISTRICT HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

	SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1) Provider No. ZZT30261F		
Reported	\$ 677,140	
Net Change	\$ 178,137	
Audited Amount Due Provider (State)	\$ 855,278	
2. Subprovider I (SCHEDULE 1-1) Provider No.		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
3. Subprovider II (SCHEDULE 1-2) Provider No.		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
4. Medi-Cal Contract Cost (CONTRACT SCH 1) Provider No.		
Reported		\$ 0
Net Change		\$ 0
Audited Cost		\$ 0
Audited Amount Due Provider (State)	\$ 0	
5. Distinct Part Nursing Facility (DPNF SCH 1) Provider No.		
Reported		\$ 0.00
Net Change		\$ 0.00
Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)	\$ 0	
6. Distinct Part Nursing Facility (DPNF SCH 1-1) Provider No.		
Reported		\$ 0.00
Net Change		\$ 0.00
Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)	\$ 0	
7. Adult Subacute (ADULT SUBACUTE SCH 1) Provider No. LTC70121F		
Reported		\$ 688.88
Net Change		\$ (27.75)
Audited Cost Per Day		\$ 661.13
Audited Amount Due Provider (State)	\$ (200,040)	
8. Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7)	\$ 655,238	
9. Total Medi-Cal Cost		\$ 0

SUMMARY OF FINDINGS

Provider Name:
SIERRA VIEW DISTRICT HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

		SETTLEMENT	COST
10. Subacute (SUBACUTE SCH 1-1)	Provider No.		
	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
11. Rural Health Clinic (RHC SCH 1)	Provider No.		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
12. Rural Health Clinic (RHC 95-210 SCH 1)	Provider No.		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
13. Rural Health Clinic (RHC 95-210 SCH 1-1)	Provider No.		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
14. County Medical Services Program (CMSP SCH 1)	Provider No.		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
15. Transitional Care (TC SCH 1)	Provider No.		
	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
16. Total Other Settlement Due Provider - (Lines 10 through 15)		\$ 0	
17. Total Combined Audited Settlement Due Provider (State/CMSP/RHC) - (Line 8 + Line 16)		\$ 655,238	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
SIERRA VIEW DISTRICT HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

Provider No.
ZZT30261F

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ <u>12,088,859</u>	\$ <u>12,838,585</u>
2. Excess Reasonable Cost Over Charges (Schedule 2)	\$ <u>0</u>	\$ <u>0</u>
3. Medi-Cal Inpatient Hospital Based Physician Services	\$ <u>0</u>	\$ <u>N/A</u>
4.	\$ <u>0</u>	\$ <u>0</u>
5. TOTAL COST-Reimbursable to Provider (Lines 1 through 4)	\$ <u>12,088,859</u>	\$ <u>12,838,585</u>
6. Interim Payments (Adj 34)	\$ <u>(11,411,719)</u>	\$ <u>(11,957,673)</u>
7. Balance Due Provider (State)	\$ <u>677,140</u>	\$ <u>880,912</u>
8. Duplicate Payments (Adj)	\$ <u>0</u>	\$ <u>0</u>
9. Medi-Cal Credit Balances (Adj 44-45)	\$ <u>0</u>	\$ <u>(25,634)</u>
10.	\$ <u>0</u>	\$ <u>0</u>
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ <u><u>677,140</u></u>	\$ <u><u>855,278</u></u>
	(To Summary of Findings)	

COMPUTATION OF LESSER OF
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:
SIERRA VIEW DISTRICT HOSPITALFiscal Period Ended:
JUNE 30, 2008Provider No.
ZZT30261F

REPORTED

AUDITED

REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3) \$ 12,088,859 \$ 13,589,068

CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj 33) \$ 11,119,896 \$ 11,437,8413. Inpatient Ancillary Service Charges (Adj 33) \$ 34,526,980 \$ 40,864,4774. Total Charges - Medi-Cal Inpatient Services \$ 45,646,876 \$ 52,302,3185. Excess of Customary Charges Over Reasonable Cost
(Line 4 minus Line 1) * \$ 33,558,017 \$ 38,713,2506. 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 SERVICESProvider Name:
SIERRA VIEW DISTRICT HOSPITALFiscal Period Ended:
JUNE 30, 2008Provider No.
ZZT30261F

	<u>REPORTED</u>	<u>AUDITED</u>
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ <u>6,483,029</u>	\$ <u>7,406,240</u>
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ <u>5,605,830</u>	\$ <u>6,182,828</u>
3. Medi-Cal Inpatient Hospital Based Physician for Intern and Resident Services (Sch)	\$ <u>0</u>	\$ <u>0</u>
4.	\$ <u>0</u>	\$ <u>0</u>
5.	\$ <u>0</u>	\$ <u>0</u>
6. SUBTOTAL (Sum of Lines 1 through 5)	\$ <u>12,088,859</u>	\$ <u>13,589,068</u>
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	\$ <u>(See Schedule 1)</u>	\$ <u>0</u>
8. SUBTOTAL	\$ <u>12,088,859</u>	\$ <u>13,589,068</u>
	(To Schedule 2)	
9. Coinsurance (Adj)	\$ <u>0</u>	\$ <u>0</u>
10. Patient and Third Party Liability (Adj 34)	\$ <u>0</u>	\$ <u>(750,483)</u>
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ <u>12,088,859</u>	\$ <u>12,838,585</u>
	(To Schedule 1)	

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
SIERRA VIEW DISTRICT HOSPITALFiscal Period Ended:
JUNE 30, 2008Provider No.
ZZT30261F

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 27)	31,416	31,775
2. Inpatient Days (include private, exclude swing-bed)	31,416	31,775
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj 27)	31,416	31,775
5. Medicare NF Swing-Bed Days through Dec 31 (Adj)	0	0
6. Medicare NF Swing-Bed Days after Dec 31 (Adj)	0	0
7. Medi-Cal NF Swing-Bed Days through July 31 (Adj)	0	0
8. Medi-Cal NF Swing-Bed Days after July 31 (Adj)	0	0
9. Medi-Cal Days (excluding swing-bed) (Adj 30)	6,215	7,001

SWING-BED ADJUSTMENT

17. Medicare NF Swing-Bed Rates through Dec 31 (Adj)	\$ 0.00	\$ 0.00
18. Medicare NF Swing-Bed Rates after Dec 31(Adj)	\$ 0.00	\$ 0.00
19. Medi-Cal NF Swing-Bed Rates through July 31(Adj)	\$ 0.00	\$ 0.00
20. Medi-Cal NF Swing-Bed Rates after July 31(Adj)	\$ 0.00	\$ 0.00
21. Total Routine Serv Cost (Sch 8, Line 25, Col 27)	\$ 20,521,721	\$ 20,234,716
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)	\$ 20,521,721	\$ 20,234,716

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 36,724,120	\$ 36,724,120
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 36,724,120	\$ 36,724,120
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 0.558808	\$ 0.550993
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)	\$ 1,168.96	\$ 1,155.76
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)	\$ 20,521,721	\$ 20,234,716

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 653.23	\$ 636.81
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 4,059,824	\$ 4,458,307
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 1,546,006	\$ 1,724,521
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 5,605,830	\$ 6,182,828

(To Schedule 3)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
SIERRA VIEW DISTRICT HOSPITALFiscal Period Ended:
JUNE 30, 2008Provider No.
ZZT30261F

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 1,425,137	\$ 1,455,128
2. Total Inpatient Days (Adj 27)	4,022	3,915
3. Average Per Diem Cost	\$ 354.34	\$ 371.68
4. Medi-Cal Inpatient Days (Adj 30)	1,710	1,804
5. Cost Applicable to Medi-Cal	\$ 605,921	\$ 670,511
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 5,070,254	\$ 5,218,197
7. Total Inpatient Days (Adj 27)	3,263	3,131
8. Average Per Diem Cost	\$ 1,553.86	\$ 1,666.62
9. Medi-Cal Inpatient Days (Adj 30)	605	630
10. Cost Applicable to Medi-Cal	\$ 940,085	\$ 1,049,971
CORONARY CARE UNIT		
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
NEONATAL INTENSIVE CARE UNIT		
16. Total Inpatient Routine Cost (Sch 8, Line 28, Col 27)	\$ 0	\$ 0
17. Total Inpatient Days (Adj)	0	0
18. Average Per Diem Cost	\$ 0.00	\$ 0.00
19. Medi-Cal Inpatient Days (Adj)	0	0
20. Cost Applicable to Medi-Cal	\$ 0	\$ 0
SURGICAL INTENSIVE CARE UNIT		
21. Total Inpatient Routine Cost (Sch 8, Line 29, Col 27)	\$ 0	\$ 0
22. Total Inpatient Days (Adj)	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Adj)	0	0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
ADMINISTRATIVE DAYS		
26. Per Diem Rate (Adj 31)	\$ 129.00	\$ 310.68
27. Medi-Cal Inpatient Days (Adj 31)	0	13
28. Cost Applicable to Medi-Cal	\$ 0	\$ 4,039
ADMINISTRATIVE DAYS		
29. Per Diem Rate (Adj)	\$ 0.00	\$ 0.00
30. Medi-Cal Inpatient Days (Adj)	0	0
31. Cost Applicable to Medi-Cal	\$ 0	\$ 0
32. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,28,31)	\$ 1,546,006	\$ 1,724,521

(To Schedule 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
SIERRA VIEW DISTRICT HOSPITALFiscal Period Ended:
JUNE 30, 2008Provider No.
ZZT30261F

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:
SIERRA VIEW DISTRICT HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

Provider No:
ZZT30261F

ANCILLARY COST CENTERS		TOTAL ANCILLARY COST *	TOTAL ANCILLARY CHARGES (Adj 28,29)	RATIO COST TO CHARGES	MEDI-CAL CHARGES (From Schedule 6)	MEDI-CAL COST
37.00	Operating Room	\$ 10,407,121	\$ 31,434,386	0.331074	\$ 2,587,527	\$ 856,664
38.00	Recovery Room	0	0	0.000000	0	0
39.00	Delivery Room and Labor Room	5,210,960	7,247,098	0.719041	2,367,504	1,702,332
40.00	Anesthesiology	0	0	0.000000	0	0
41.00	Radiology - Diagnostic	4,354,973	22,373,850	0.194646	642,128	124,987
42.00	Radiology - Therapeutic	3,555,758	25,862,585	0.137487	24,176	3,324
43.00	Radioisotope	168,736	834,714	0.202148	62,920	12,719
43.01	CAT Scan	1,416,694	24,395,290	0.058072	1,182,379	68,664
43.02	Ultrasound	994,222	6,399,109	0.155369	403,233	62,650
43.03	Magnetic Resonance Imaging (MRI)	581,657	9,136,111	0.063666	246,311	15,682
44.00	Laboratory	7,022,529	38,033,091	0.184643	3,574,059	659,924
46.00	Whole Blood	917,191	1,261,657	0.726974	252,439	183,516
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	2,970,235	44,651,281	0.066521	3,720,595	247,497
50.00	Physical Therapy	959,038	1,656,358	0.579004	65,616	37,992
51.00	Occupational Therapy	0	0	0.000000	0	0
52.00	Speech Pathology	123,760	173,388	0.713774	17,204	12,280
53.00	Electrocardiology	429,902	5,556,083	0.077375	1,173,222	90,778
54.00	Electroencephalography	0	0	0.000000	0	0
55.00	Medical Supplies Charged to Patients	8,721,107	89,699,159	0.097226	11,538,238	1,121,819
56.00	Drugs Charged to Patients	8,027,507	57,552,254	0.139482	10,845,193	1,512,710
57.00	Renal Dialysis	3,360,830	4,384,926	0.766451	89,504	68,600
58.00	ASC (Non-Distinct Part)	0	0	0.000000	0	0
59.00	Other Ancillary	22,376	113,043	0.197939	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	11,203,578	37,199,648	0.301174	2,072,229	624,102
62.00	Observation Beds	0	0	0.000000	0	0
65.00	Ambulance Service	17,604	0	0.000000	0	0
82.00		0	0	0.000000	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		\$ 70,465,777	\$ 407,964,031		\$ 40,864,477	\$ 7,406,240

(To Schedule 3)

* From Schedule 8, Column 27

ADJUSTMENTS TO MEDI-CAL CHARGES

Provider Name:
SIERRA VIEW DISTRICT HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

Provider No:
ZZT30261F

ANCILLARY CHARGES		REPORTED	ADJUSTMENTS (Adj 32)	AUDITED
37.00	Operating Room	\$ 1,820,154	\$ 767,373	\$ 2,587,527
38.00	Recovery Room			0
39.00	Delivery Room and Labor Room	2,408,187	(40,683)	2,367,504
40.00	Anesthesiology			0
41.00	Radiology - Diagnostic	1,140,760	(498,632)	642,128
42.00	Radiology - Therapeutic	21,012	3,164	24,176
43.00	Radioisotope	57,275	5,645	62,920
43.01	CAT Scan	870,933	311,446	1,182,379
43.02	Ultrasound	276,984	126,249	403,233
43.03	Magnetic Resonance Imaging (MRI)	205,728	40,583	246,311
44.00	Laboratory	3,032,540	541,519	3,574,059
46.00	Whole Blood	206,795	45,644	252,439
47.00	Blood Storing and Processing			0
48.00	Intravenous Therapy			0
49.00	Respiratory Therapy	4,690,125	(969,530)	3,720,595
50.00	Physical Therapy	59,313	6,303	65,616
51.00	Occupational Therapy			0
52.00	Speech Pathology	14,033	3,171	17,204
53.00	Electrocardiology	347,791	825,431	1,173,222
54.00	Electroencephalography			0
55.00	Medical Supplies Charged to Patients	8,231,628	3,306,610	11,538,238
56.00	Drugs Charged to Patients	9,079,384	1,765,809	10,845,193
57.00	Renal Dialysis	86,569	2,935	89,504
58.00	ASC (Non-Distinct Part)			0
59.00	Other Ancillary			0
59.01				0
59.02				0
59.03				0
60.00	Clinic			0
60.01	Other Clinic Services			0
61.00	Emergency	1,977,769	94,460	2,072,229
62.00	Observation Beds			0
65.00	Ambulance Service			0
82.00				0
83.00				0
84.00				0
85.00				0
86.00				0
TOTAL MEDI-CAL ANCILLARY CHARGES		\$ 34,526,980	\$ 6,337,497	\$ 40,864,477

(To Schedule 5)

COMPUTATION OF PROFESSIONAL
COMPONENT OF HOSPITAL BASED
PHYSICIAN'S REMUNERATIONProvider Name:
SIERRA VIEW DISTRICT HOSPITALFiscal Period Ended:
JUNE 30, 2008Provider No:
ZZT30261F

	PROFESSIONAL SERVICE COST CENTERS	HBP REMUNERATION (Adj)	TOTAL CHARGES TO ALL PATIENTS (Adj)	RATIO OF REMUNERATION TO CHARGES	MEDI-CAL CHARGES (Adj)	MEDI-CAL COST
40.00	Anesthesiology	\$ 0	\$ 0	0.000000	\$ 0	\$ 0
41.00	Radiology - Diagnostic	0	0	0.000000		0
43.00	Radioisotope	0	0	0.000000		0
44.00	Laboratory	0	0	0.000000		0
53.00	Electrocardiology	0	0	0.000000		0
54.00	Electroencephalography	0	0	0.000000		0
61.00	Emergency	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
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		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	\$ 0	\$ 0		\$ 0	\$ 0

(To Schedule 3)

COMPUTATION OF ADULT SUBACUTE PER DIEM

Provider Name:
SIERRA VIEW DISTRICT HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

Provider No:
LTC70121F

	REPORTED	AUDITED	DIFFERENCE
COMPUTATION OF SUBACUTE PER DIEM			
1. Adult Subacute Ancillary Cost (Adult Subacute Sch 3)	\$ 1,977,236	\$ 1,602,635	\$ (374,601)
2. Adult Subacute Routine Cost (Adult Subacute Sch 2)	\$ 6,362,334	\$ 6,396,338	\$ 34,004
3. Total Adult Subacute Facility Cost (Lines 1 & 2)	\$ 8,339,570	\$ 7,998,973	\$ (340,597)
4. Total Adult Subacute Patient Days (Adj 27)	12,106	12,099	(7)
5. Average Adult Subacute Per Diem Cost (L3 / L4)	\$ 688.88	\$ 661.13	\$ (27.75)

ADULT SUBACUTE OVERPAYMENT & OVERBILLINGS

6. Medi-Cal Overpayments (Adj 37-42)	\$ 0	\$ (189,869)	\$ (189,869)
7. Medi-Cal Credit Balances (Adj 43)	\$ 0	\$ (10,171)	\$ (10,171)
8. MEDI-CAL SETTLEMENT Due Provider (State)	\$ 0	\$ (200,040)	\$ (200,040)

(To Summary of Findings)

GENERAL INFORMATION

9. Contracted Number of Adult Subacute Beds (Adj 3)	0	35	35
10. Total Licensed Nursing Facility Beds (Adj)	35	35	0
11. Total Licensed Capacity (All levels of care)(Adj)	163	163	0
12. Total Medi-Cal Adult Subacute Patient Days (Adj 35)	9,518	10,816	1,298

CAPITAL RELATED COST

13. Direct Capital Related Cost	N/A	\$ 0	N/A
14. Indirect Capital Related Cost (Adult Subacute Sch 5)	N/A	\$ 621,046	N/A
15. Total Capital Related Cost (Lines 13 & 14)	N/A	\$ 621,046	N/A

TOTAL SALARY & BENEFITS

16. Direct Salary & Benefits Expenses	N/A	\$ 2,782,328	N/A
17. Alloc Salary & Benefits Expenses (Adult Subacute Sch 5)	N/A	\$ 1,969,368	N/A
18. Total Salary & Benefits Expenses (Lines 16 & 17)	N/A	\$ 4,751,696	N/A

AUDITED ADULT SUBACUTE COST-VENTILATOR AND NONVENTILATOR

	AUDITED COSTS (Adj 4)	AUDITED TOTAL DAYS (Adj 2)	AUDITED MEDI-CAL DAYS (Adj 35)
19. Ventilator (Equipment Cost Only)	\$ 17,667	5,303	4,621
20. Nonventilator	N/A	6,278	N/A
21. TOTAL	N/A	11,581	N/A

SUMMARY OF ADULT SUBACUTE FACILITY EXPENSES

Provider Name:
SIERRA VIEW DISTRICT HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

Provider No:
LTC70121F

COL.	COST CENTER DIRECT AND ALLOCATED EXPENSE	REPORTED	AUDITED *	DIFFERENCE
0.00	Adult Subacute	\$ 3,244,880	\$ 3,208,680	\$ (36,200)
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	100,865	122,677	21,812
4.00	New Cap Rel Costs-Movable Equipment	59,986	352,810	292,824
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	852,675	834,661	(18,014)
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	700,431	720,578	20,147
7.00	Maintenance and Repairs		0	0
8.00	Operation of Plant	300,167	389,041	88,874
9.00	Laundry and Linen Service	14,288	27,738	13,450
10.00	Housekeeping	145,348	166,343	20,995
11.00	Dietary	408,463	55,958	(352,505)
12.00	Cafeteria	34,419	129,531	95,112
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	427,061	316,609	(110,452)
15.00	Central Services & Supply	10,912	12,068	1,156
16.00	Pharmacy		0	0
17.00	Medical Records and Library	62,839	59,644	(3,195)
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	\$ 6,362,334	\$ 6,396,338	\$ 34,004

(To Adult Subacute Sch 1)

* From Schedule 8, Part I, Line 36.00

SCHEDULE OF TOTAL OTHER ALLOWABLE ADULT SUBACUTE ANCILLARY COSTS**

Provider Name:
SIERRA VIEW DISTRICT HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

Provider No:
LTC70121F

ANCILLARY COST CENTERS		TOTAL ANCILLARY COST *	TOTAL ANCILLARY CHARGES	RATIO COST TO CHARGES	TOTAL SUBACUTE ANCILLARY CHARGES ** (Adult SA Sch 4)	SUBACUTE ANCILLARY COSTS***
41.00	Radiology - Diagnostic	\$ 4,354,973	\$ 22,373,850	0.194646	\$ 28,014	\$ 5,453
44.00	Laboratory	7,022,529	38,033,091	0.184643	340,263	62,827
46.00	Whole Blood & Packed Red	917,191	1,261,657	0.726973	0	0
49.00	Respiratory Therapy	2,970,235	44,651,281	0.066521	15,306,126	1,018,174
50.00	Physical Therapy	959,038	1,656,358	0.579004	8,792	5,091
51.00	Occupational Therapy	0	0	0.000000	0	0
52.00	Speech Pathology	123,760	173,388	0.713775	24,124	17,219
55.00	Med Supply Charged to Patients	8,721,107	89,699,159	0.097226	4,349,298	422,866
56.00	Drugs Charged to Patients	8,027,507	57,552,254	0.139482	509,061	71,005
57.00	Renal Dialysis	3,360,830	4,384,926	0.766451	0	0
				0.000000	0	0
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				0.000000	0	0
101.00	TOTAL	\$ 36,457,170	\$ 259,785,964		\$ 20,565,678	\$ 1,602,635

(To Adult Subacute Sch 1)

* From Schedule 8, Column 27
 ** Total Other Allowable Ancillary Charges included in the rate.
 *** Total Other Ancillary Costs included in the rate.

**ADJUSTMENTS TO OTHER ALLOWABLE
ADULT SUBACUTE ANCILLARY CHARGES**

Provider Name:
SIERRA VIEW DISTRICT HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

Provider No:
LTC70121F

ANCILLARY CHARGES		REPORTED	ADJUSTMENTS (Adj 36)	AUDITED
41.00	Radiology - Diagnostic	\$ 28,894	\$ (880)	\$ 28,014
44.00	Laboratory	341,996	(1,733)	340,263
46.00	Whole Blood & Packed Red	12,958	(12,958)	0
49.00	Respiratory Therapy	15,274,027	32,099	15,306,126
50.00	Physical Therapy	7,781	1,011	8,792
51.00	Occupational Therapy			0
52.00	Speech Pathology	23,870	254	24,124
55.00	Med Supply Charged to Patients	4,509,578	(160,280)	4,349,298
56.00	Drugs Charged to Patients	1,984,220	(1,475,159)	509,061
57.00	Renal Dialysis	100,057	(100,057)	0
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101.00	TOTAL ANCILLARY CHARGES	\$ 22,283,381	\$ (1,717,703)	\$ 20,565,678

(To Adult Subacute Sch 3)

**ALLOCATION OF INDIRECT EXPENSES
ADULT SUBACUTE**

Provider Name:
SIERRA VIEW DISTRICT HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

Provider No:
LTC70121F

COL.	COST CENTER ALLOCATED EXPENSES	AUDITED CAP RELATED (COL 1)	AUDITED SAL & EMP BENEFITS (COL 2)
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	122,677	N/A
4.00	New Cap Rel Costs-Movable Equipment	352,810	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	7,769	826,893
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	42,534	446,022
7.00	Maintenance and Repairs	0	0
8.00	Operation of Plant	44,625	122,982
9.00	Laundry and Linen Service	8,430	14,645
10.00	Housekeeping	4,595	127,292
11.00	Dietary	3,834	28,929
12.00	Cafeteria	15,378	87,448
13.00	Maintenance of Personnel	0	0
14.00	Nursing Administration	8,466	275,729
15.00	Central Services & Supply	2,892	5,745
16.00	Pharmacy	0	0
17.00	Medical Records and Library	7,038	33,684
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 ALLOCATED INDIRECT EXPENSES	\$ 621,046	\$ 1,969,368

(To Adult Subacute Sch 1)

Provider Name:
SIERRA VIEW 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
GENERAL SERVICE COST CENTER												
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	2,016,102	0	0	0	0	0	0	0	0	0	0	0
4.00 New Cap Rel Costs-Movable Equipme	5,798,152	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	13,816,180			33,490	96,314							
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	11,558,312			215,290	619,156							
7.00 Maintenance and Repairs	0			0	0							
8.00 Operation of Plant	3,625,172			141,155	405,950							
9.00 Laundry and Linen Service	70,495			15,957	45,892							
10.00 Housekeeping	1,469,105			8,792	25,284							
11.00 Dietary	1,364,113			28,906	83,131							
12.00 Cafeteria	0			19,169	55,128							
13.00 Maintenance of Personnel	0			0	0							
14.00 Nursing Administration	1,716,048			9,513	27,360							
15.00 Central Services & Supply	334,175			50,006	143,813							
16.00 Pharmacy	1,374,542			20,531	59,045							
17.00 Medical Records and Library	1,385,537			63,320	182,105							
18.00 Social Service	0			0	0							
19.00	0			0	0							
19.02	0			0	0							
19.03	0			0	0							
20.00	0			0	0							
21.00 Nursing School	0			0	0							
22.00 Intern & Res Service-Salary & Fringes	0			0	0							
23.00 Intern & Res Other Program	0			0	0							
24.00 Paramedical Ed Program	0			0	0							
INPATIENT ROUTINE COST CENTERS												
25.00 Adults & Pediatrics (Gen Routine)	10,493,348			320,251	921,018							
26.00 Intensive Care Unit	3,018,841			57,974	166,730							
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	923,691			4,655	13,387							
34.00 Skilled Nursing Facility	0			0	0							
35.00 Distinct Part Nursing Facility	0			0	0							
36.00 Adult Subacute Care Unit	3,208,660			122,677	352,810							
36.01 Subacute Care Unit I	0			0	0							
36.02 Transitional Care Unit	0			0	0							

STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.1

Provider Name:
SIERRA VIEW DISTRICT HOSPITAL

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
ANCILLARY COST CENTERS												
37.00 Operating Room	0	1,060,248	0	0	0	0	0	0	0	0	7,686,543	1,225,706
38.00 Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00 Delivery Room and Labor Room	0	540,496	0	0	0	0	0	0	0	0	3,995,403	637,112
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
41.00 Radiology - Diagnostic	0	516,566	0	0	0	0	0	0	0	0	3,207,647	511,496
42.00 Radiology - Therapeutic	0	255,882	0	0	0	0	0	0	0	0	1,908,232	304,289
43.00 Radioisotope	0	15,697	0	0	0	0	0	0	0	0	107,138	17,084
43.01 CAT Scan	0	73,390	0	0	0	0	0	0	0	0	1,004,181	160,128
43.02 Ultrasound	0	87,077	0	0	0	0	0	0	0	0	778,494	124,140
43.03 Magnetic Resonance Imaging (MRI)	0	31,692	0	0	0	0	0	0	0	0	359,781	57,371
44.00 Laboratory	0	661,231	0	0	0	0	0	0	0	0	5,569,391	888,102
46.00 Whole Blood	0	0	0	0	0	0	0	0	0	0	778,740	124,179
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	478,730	0	0	0	0	0	0	0	0	2,247,954	358,462
50.00 Physical Therapy	0	120,496	0	0	0	0	0	0	0	0	681,779	108,717
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0
52.00 Speech Pathology	0	23,157	0	0	0	0	0	0	0	0	104,113	16,602
53.00 Electrocardiology	0	75,112	0	0	0	0	0	0	0	0	304,296	48,523
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	6,438,534	1,026,697
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	5,422,886	864,741
57.00 Renal Dialysis	0	336,605	0	0	0	0	0	0	0	0	2,307,609	367,974
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
59.00 Other Ancillary	0	0	0	0	0	0	0	0	0	0	18,775	2,994
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	1,222,633	0	0	0	0	0	0	0	0	8,335,198	1,329,142
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
65.00 Ambulance Service	0	0	0	0	0	0	0	0	0	0	15,183	2,421
82.00	0	0	0	0	0	0	0	0	0	0	0	0
83.00	0	0	0	0	0	0	0	0	0	0	0	0
84.00	0	0	0	0	0	0	0	0	0	0	0	0
85.00	0	0	0	0	0	0	0	0	0	0	0	0
86.00	0	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTE												
96.00 Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	0	0	13,197	2,104
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	330,674	52,730
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 Other Nonreimbursable Cost Centers	0	0	0	0	0	0	0	0	0	0	21,065	3,359
100.01 Industrial Medicine	0	0	0	0	0	0	0	0	0	0	0	0
100.02 Comm Ed / Pub Relations	0	35,796	0	0	0	0	0	0	0	0	393,402	62,732
100.03 Non-Patient Meals	0	0	0	0	0	0	0	0	0	0	0	0
100.04 Community Health Clinic	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	13,945,984	0	0	0	0	0	0	0	0	105,162,452	14,463,048

STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.2

Provider Name:
SIERRA VIEW DISTRICT HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

TRIAL BALANCE EXPENSES	MAINT & REPAIRS 7.00	OPER PLANT 8.00	LAUNDRY & LINEN 9.00	HOUSEKEEP 10.00	DIETARY 11.00	CAFE 12.00	MAINT OF PERSONNEL 13.00	NURSING ADMIN 14.00	CENTRAL SERVICE & SUPPLY 15.00	PHARMACY 16.00	MEDICAL RECORDS & LIBRARY 17.00	SOCIAL SERVICE 18.00
ANCILLARY COST CENTERS												
37.00 Operating Room	0	623,239	22,162	266,479	0	108,421	0	254,802	19,572	31,472	168,724	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	230,105	10,302	98,386	0	42,609	0	152,549	1,245	4,351	38,899	0
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
41.00 Radiology - Diagnostic	0	282,449	12,927	120,767	0	64,254	0	20,165	3,816	11,359	120,092	0
42.00 Radiology - Therapeutic	0	349,718	2,994	149,529	31,325	21,134	0	48,217	1,931	599,572	138,817	0
43.00 Radioisotope	0	12,184	0	5,209	0	2,094	0	0	33	20,513	4,480	0
43.01 CAT Scan	0	33,231	0	14,209	0	10,275	0	0	909	62,819	130,942	0
43.02 Ultrasound	0	34,327	0	14,677	0	7,962	0	0	275	0	34,347	0
43.03 Magnetic Resonance Imaging (MRI)	0	61,176	0	26,157	0	3,214	0	0	431	24,488	49,038	0
44.00 Laboratory	0	189,202	0	80,897	0	84,146	0	0	6,647	0	204,143	0
46.00 Whole Blood	0	5,254	0	2,246	0	0	0	0	0	0	6,772	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	34,553	0	14,774	0	63,280	0	8,684	2,826	37	239,666	0
50.00 Physical Therapy	0	99,887	1,272	42,709	0	15,193	0	0	591	0	8,891	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	2,045	0	0	70	0	931	0
53.00 Electrocardiology	0	28,074	295	12,004	0	6,574	0	0	314	0	29,822	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	774,415	0	481,460	0
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	1,430,969	308,912	0
57.00 Renal Dialysis	0	354,456	0	151,555	0	34,258	0	71,681	6,048	43,713	23,536	0
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
59.00 Other Ancillary	0	0	0	0	0	0	0	0	0	0	607	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	379,629	40,335	162,318	89,146	150,251	0	474,420	43,469	0	199,669	0
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
65.00 Ambulance Service	0	0	0	0	0	0	0	0	0	0	0	0
82.00	0	0	0	0	0	0	0	0	0	0	0	0
83.00	0	0	0	0	0	0	0	0	0	0	0	0
84.00	0	0	0	0	0	0	0	0	0	0	0	0
85.00	0	0	0	0	0	0	0	0	0	0	0	0
86.00	0	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTE												
96.00 Gift, Flower, Coffee Shop & Canteen	0	10,798	0	4,617	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	125,995	0	53,872	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 Other Nonreimbursable Cost Centers	0	0	0	0	0	0	0	0	0	0	0	0
100.01 Industrial Medicine	0	0	0	0	0	0	0	0	0	0	0	0
100.02 Comm Ed / Pub Relations	0	13,860	0	5,926	0	6,014	0	0	0	0	0	0
100.03 Non-Patient Meals	0	0	0	0	291,953	0	0	0	0	0	0	0
100.04 Community Health Clinic	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	5,156,997	227,990	2,171,427	2,071,590	1,330,808	0	2,672,290	927,914	2,233,628	2,525,579	0

STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.3

Provider Name:
SIERRA VIEW DISTRICT HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

GENERAL SERVICE COST CENTER	TRIAL BALANCE EXPENSES	ALLOC COST 19.00	ALLOC COST 19.02	ALLOC COST 19.03	NON-PHYSICIAN ANESTH 20.00	NURSING SCHOOL 21.00	INT & RES SALARY & FRINGES 22.00	INT & RES PROGRAM 23.00	PARAMED EDUCAT 24.00	SUBTOTAL 25.00	POST STEP-DOWN ADJUSTMENT 26.00	TOTAL COST 27.00
GENERAL SERVICE COST CENTER												
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										
19.03		0										
20.00		0										
21.00 Nursing School		0			0							
22.00 Intern & Res Service-Salary & Fringes		0			0							
23.00 Intern & Res Other Program		0			0							
24.00 Paramedical Ed Program		0			0							
INPATIENT ROUTINE COST CENTE												
25.00 Adults & Pediatrics (Gen Routine)		0			0					20,234,716		20,234,716
26.00 Intensive Care Unit		0			0					5,218,197		5,218,197
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					1,455,128		1,455,128
34.00 Skilled Nursing Facility		0			0					0		0
35.00 Distinct Part Nursing Facility		0			0					0		0
36.00 Adult Subacute Care Unit		0			0					6,396,338		6,396,338
36.01 Subacute Care Unit II		0			0					0		0
36.02 Transitional Care Unit		0			0					0		0

STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.3

Provider Name:
SIERRA VIEW DISTRICT HOSPITAL

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 STEP-DOWN ADJUSTMENT	TOTAL COST
ANCILLARY COST CENTERS											
37.00 Operating Room	0	0	0	0	0	0	0	0	10,407,121	0	10,407,121
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	5,210,960	0	5,210,960
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	4,354,973	0	4,354,973
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	3,555,758	0	3,555,758
43.00 Radioisotope	0	0	0	0	0	0	0	0	168,736	0	168,736
43.01 CAT Scan	0	0	0	0	0	0	0	0	1,416,694	0	1,416,694
43.02 Ultrasound	0	0	0	0	0	0	0	0	994,222	0	994,222
43.03 Magnetic Resonance Imaging (MRI)	0	0	0	0	0	0	0	0	581,657	0	581,657
44.00 Laboratory	0	0	0	0	0	0	0	0	7,022,529	0	7,022,529
46.00 Whole Blood	0	0	0	0	0	0	0	0	917,191	0	917,191
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	2,970,235	0	2,970,235
50.00 Physical Therapy	0	0	0	0	0	0	0	0	959,038	0	959,038
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	123,760	0	123,760
53.00 Electrocardiology	0	0	0	0	0	0	0	0	429,902	0	429,902
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	8,721,107	0	8,721,107
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	8,027,507	0	8,027,507
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	3,360,830	0	3,360,830
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0
59.00 Other Ancillary	0	0	0	0	0	0	0	0	22,376	0	22,376
59.01	0	0	0	0	0	0	0	0	0	0	0
59.02	0	0	0	0	0	0	0	0	0	0	0
59.03	0	0	0	0	0	0	0	0	0	0	0
60.00 Clinic	0	0	0	0	0	0	0	0	0	0	0
60.01 Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0
61.00 Emergency	0	0	0	0	0	0	0	0	11,203,578	0	11,203,578
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0
65.00 Ambulance Service	0	0	0	0	0	0	0	0	17,604	0	17,604
82.00	0	0	0	0	0	0	0	0	0	0	0
83.00	0	0	0	0	0	0	0	0	0	0	0
84.00	0	0	0	0	0	0	0	0	0	0	0
85.00	0	0	0	0	0	0	0	0	0	0	0
86.00	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTER:											
96.00 Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	30,716	0	30,716
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	563,270	0	563,270
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 Other Nonreimbursable Cost Centers	0	0	0	0	0	0	0	0	24,424	0	24,424
100.01 Industrial Medicine	0	0	0	0	0	0	0	0	0	0	0
100.02 Comm Ed / Pub Relations	0	0	0	0	0	0	0	0	481,934	0	481,934
100.03 Non-Patient Meals	0	0	0	0	0	0	0	0	291,953	0	291,953
100.04 Community Health Clinic	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0	0	0	105,162,452	0	105,162,452

STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:
SIERRA VIEW 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)	6.01 (Adj)	6.02 (Adj)	6.03 (Adj)	6.04 (Adj)	6.05 (Adj)	6.06 (Adj)	6.07 (Adj)	6.08 (Adj)		7.00 (Adj)
ANCILLARY COST CENTERS											
37.00	3,534,317									7,686,543	
38.00										0	
39.00	1,801,734									3,995,403	
40.00										0	
41.00	1,721,964									3,207,647	
42.00	852,979									1,908,232	
43.00	52,326									107,138	
43.01	244,643									1,004,181	
43.02	290,268									778,494	
43.03	105,644									359,781	
44.00	2,204,202									5,569,391	
46.00										778,740	
47.00										0	
48.00										0	
49.00	1,595,839									2,247,954	
50.00	401,672									681,779	
51.00										0	
52.00	77,192									104,113	
53.00	250,386									304,296	
54.00										0	
55.00										6,438,534	
56.00										5,422,886	
57.00	1,122,068									2,307,609	
58.00										0	
59.00										18,775	
59.01										0	
59.02										0	
59.03										0	
60.00										0	
60.01										0	
61.00	4,075,626									8,335,198	
62.00										0	
65.00										15,183	
82.00										0	
83.00										0	
84.00										0	
85.00										0	
86.00										0	
NONREIMBURSABLE COST CENTERS											
96.00										13,197	
97.00										0	
98.00										330,674	
99.00										0	
99.01										0	
99.02										0	
99.03										0	
99.04										0	
99.05										0	
100.00										21,065	
100.01										0	
100.02	119,326									393,402	
100.03										0	
100.04										0	
TOTAL	46,488,679	0	0	0	0	0	0	0	0	90,699,404	0
COST TO BE ALLOCATED	13,945,984	0	0	0	0	0	0	0	0	14,463,048	0
UNIT COST MULTIPLIER - SCH 8	0.299987	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.159461	0.000000

STATE OF CALIFORNIA

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

SCHEDULE 9.2

Provider Name:
SIERRA VIEW DISTRICT HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

	OPER PLANT (SQ FT) (Adj 20)	LAUNDRY & LINEN (LB LNDRY) (Adj)	HOUSE-KEEPING (SQ FT) (Adj 20)	DIETARY (MEALS SERVED) (Adj 26)	CAFETERIA (FTE'S) (Adj 21)	MAINT OF PERSONNEL (# HOUSED) (Adj)	NURSING ADMIN (NURSE HR) (Adj 22)	CENT SERV & SUPPLY (CST REQ) (Adj 23)	PHARMACY (COSTS REQUIS) (Adj 24)	MED REC (GROSS REVENUE) (Adj 25)	SOC SERV (TIME SPENT) (Adj)	STAT (Adj)
ANCILLARY COST CENTERS												
37.00	19,336	95,944	19,336		4,453		41,547	162,724	76,819	31,434,386		
38.00												
39.00	7,139	44,600	7,139		1,750		24,874	10,347	10,620	7,247,098		
40.00												
41.00	8,763	55,964	8,763		2,639		3,288	31,729	27,727	22,373,850		
42.00	10,850	12,962	10,850	7,934	868		7,862	16,052	1,463,480	25,862,585		
43.00	378		378		86		273		50,070	834,714		
43.01	1,031		1,031		422		0	7,561	153,333	24,395,290		
43.02	1,065		1,065		327			2,286		6,399,109		
43.03	1,898		1,898		132		3,581		59,773	9,136,111		
44.00	5,870		5,870		3,456		55,265			38,033,091		
46.00	163		163							1,261,657		
47.00												
48.00												
49.00	1,072		1,072		2,599		1,416	23,492	91	44,651,281		
50.00	3,099	5,508	3,099		624		0	4,910		1,656,358		
51.00												
52.00	871	1,275	871		84			578		173,389		
53.00					270			2,613		5,556,083		
54.00												
55.00								6,438,534		89,699,159		
56.00										57,552,254		
57.00	10,997		10,997		1,407		11,688	50,284	106,698	4,384,926		
58.00												
59.00												
59.01												
59.02												
59.03												
60.00												
60.01												
61.00	11,778	174,617	11,778	22,579	6,171		77,357	361,406		37,199,648		
62.00												
65.00												
82.00												
83.00												
84.00												
85.00												
86.00												
NONREIMBURSABLE COST CENTERS												
96.00	335		335									
97.00												
98.00	3,909		3,909									
99.00												
99.01												
99.02												
99.03												
99.04												
99.05												
100.00												
100.01												
100.02	430		430	73,946	247							
100.03												
100.04												
TOTAL	159,996	987,007	157,561	524,694	54,658	0	435,733	7,714,732	5,452,006	470,531,728	0	0
COST TO BE ALLOCATED	5,156,997	227,990	2,171,427	2,071,590	1,330,808	0	2,672,290	927,914	2,233,628	2,525,579	0	0
UNIT COST MULTIPLIER - SCH 8	32.232037	0.230991	13.781498	3.948187	24.347912	0.000000	6.132861	0.120278	0.409689	0.005368	0.000000	0.000000

Provider Name:
SIERRA VIEW DISTRICT HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

GENERAL SERVICE COST CENTERS

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

- 1.00 Old Cap Rel Costs-Bldg & Fixtures
- 2.00 Old Cap Rel Costs-Movable Equipment
- 3.00 New Cap Rel Costs-Bldg & Fixtures
- 4.00 New Cap Rel Costs-Movable Equipment
- 4.01
- 4.02
- 4.03
- 4.04
- 4.05
- 4.06
- 4.07
- 4.08

- 5.00 Employee Benefits
- 6.01 Non-Patient Telephones
- 6.02 Data Processing
- 6.03 Purchasing/Receiving
- 6.04 Patient Admitting
- 6.05 Patient Business Office
- 6.06
- 6.07
- 6.08

- 6.00 Administrative and General
- 7.00 Maintenance and Repairs
- 8.00 Operation of Plant
- 9.00 Laundry and Linen Service
- 10.00 Housekeeping
- 11.00 Dietery
- 12.00 Cafeteria
- 13.00 Maintenance of Personnel
- 14.00 Nursing Administration
- 15.00 Central Services & Supply
- 16.00 Pharmacy
- 17.00 Medical Records and Library
- 18.00 Social Service
- 19.00
- 19.02
- 19.03
- 20.00

- 21.00 Nursing School
- 22.00 Intern & Res Service-Salary & Fringes
- 23.00 Intern & Res Other Program
- 24.00 Paramedical Ed Program
- INPATIENT ROUTINE COST CENTERS**
- 25.00 Adults & Pediatrics (Gen Routine)
- 26.00 Intensive Care Unit
- 27.00 Coronary Care Unit
- 28.00 Neonatal Intensive Care Unit
- 29.00 Surgical Intensive Care
- 30.00 Subprovider I
- 31.00 Subprovider II
- 32.00
- 33.00 Nursery
- 34.00 Skilled 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:
SIERRA VIEW DISTRICT HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	GENERAL SERVICE COST CENTERS			
1.00	Old Cap Rel Costs-Bldg & Fixtures	\$	\$ 0	\$ 0
2.00	Old Cap Rel Costs-Movable Equipment		0	0
3.00	New Cap Rel Costs-Bldg & Fixtures	2,016,102	0	2,016,102
4.00	New Cap Rel Costs-Movable Equipment	1,199,021	4,599,131	5,798,152
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	14,076,829	(260,649)	13,816,180
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	12,339,725	(781,413)	11,558,312
7.00	Maintenance and Repairs		0	0
8.00	Operation of Plant	3,662,480	(37,308)	3,625,172
9.00	Laundry and Linen Service	70,495	0	70,495
10.00	Housekeeping	1,476,915	(7,810)	1,469,105
11.00	Dietary	1,196,288	167,825	1,364,113
12.00	Cafeteria	182,869	(182,869)	0
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	1,729,822	(13,774)	1,716,048
15.00	Central Services & Supply	499,170	(164,995)	334,175
16.00	Pharmacy	1,582,178	(207,636)	1,374,542
17.00	Medical Records and Library	1,413,727	(28,190)	1,385,537
18.00	Social Service		0	0
19.00			0	0
19.02			0	0
19.03			0	0
20.00			0	0
21.00	Nursing School		0	0
22.00	Intern & Res Service-Salary & Fringes		0	0
23.00	Intern & Res Other Program		0	0
24.00	Paramedical Ed Program		0	0
	INPATIENT ROUTINE COST CENTERS			
25.00	Adults & Pediatrics (Gen Routine)	10,815,232	(321,884)	10,493,348
26.00	Intensive Care Unit	3,098,647	(79,806)	3,018,841
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	925,787	(2,096)	923,691
34.00	Skilled Nursing Facility	0	0	0
35.00	Distinct Part Nursing Facility		0	0
36.00	Adult Subacute Care Unit	3,244,880	(36,200)	3,208,680
36.01	Subacute Care Unit II		0	0
36.02	Transitional Care Unit		0	0

TRIAL BALANCE OF EXPENSES

Provider Name:
SIERRA VIEW DISTRICT HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
37.00	Operating Room	\$ 6,432,069	\$ (567,498)	\$ 5,864,571
38.00	Recovery Room		0	0
39.00	Delivery Room and Labor Room	3,244,519	(70,847)	3,173,672
40.00	Anesthesiology		0	0
41.00	Radiology - Diagnostic	3,029,904	(684,034)	2,345,870
42.00	Radiology - Therapeutic	1,598,375	(373,451)	1,224,924
43.00	Radioisotope	77,375	(825)	76,550
43.01	CAT Scan	1,132,440	(242,264)	890,176
43.02	Ultrasound	754,522	(105,059)	649,463
43.03	Magnetic Resonance Imaging (MRI)	578,986	(325,667)	253,319
44.00	Laboratory	4,762,168	(85,252)	4,676,916
46.00	Whole Blood	772,319	0	772,319
47.00	Blood Storing and Processing		0	0
48.00	Intravenous Therapy		0	0
49.00	Respiratory Therapy	1,853,611	(126,618)	1,726,993
50.00	Physical Therapy	445,699	(6,499)	439,200
51.00	Occupational Therapy		0	0
52.00	Speech Pathology	80,956	0	80,956
53.00	Electrocardiology	321,154	(126,283)	194,871
54.00	Electroencephalography		0	0
55.00	Medical Supplies Charged to Patients	6,427,836	10,698	6,438,534
56.00	Drugs Charged to Patients	5,358,775	64,111	5,422,886
57.00	Renal Dialysis	1,843,928	(306,141)	1,537,787
58.00	ASC (Non-Distinct Part)		0	0
59.00	Other Ancillary	18,775	0	18,775
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	6,726,164	(77,583)	6,648,581
62.00	Observation Beds		0	0
65.00	Ambulance Service	0	15,183	15,183
82.00			0	0
83.00			0	0
84.00			0	0
85.00			0	0
86.00			0	0
	SUBTOTAL	\$ 104,989,742	\$ (365,703)	\$ 104,624,039
	NONREIMBURSABLE COST CENTERS			
96.00	Gift, Flower, Coffee Shop & Canteen		0	0
97.00	Research		0	0
98.00	Physicians' Private Office	176,682	0	176,682
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	Other Nonreimbursable Cost Centers	21,253	(188)	21,065
100.01	Industrial Medicine		0	0
100.02	Comm Ed / Pub Relations	340,666	0	340,666
100.03	Non-Patient Meals		0	0
100.04	Community Health Clinic		0	0
100.99	SUBTOTAL	\$ 538,601	\$ (188)	\$ 538,413
101	TOTAL	\$ 105,528,343	\$ (365,891)	\$ 105,162,452

(To Schedule 8)

Provider Name:
SIERRA VIEW DISTRICT HOSPITAL

Page 1
Fiscal Period Ended:
JUNE 30, 2008

	TOTAL ADJ (Page 1 & 2)	5	6	7	8	9-10	11	12-15	16	17-18	19	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
ANCILLARY COST CENTERS															
37.00 Operating Room	(567,498)		(384,831)	(144,770)	(37,897)										
38.00 Recovery Room	0		(70,847)												
39.00 Delivery Room and Labor Room	(70,847)														
40.00 Anesthesiology	0														
41.00 Radiology - Diagnostic	(684,034)		(513,699)	(170,171)	(164)										
42.00 Radiology - Therapeutic	(373,451)		(77,825)	(295,804)	(22)										
43.00 Radioisotope	(825)		(825)												
43.01 CAT Scan	(242,264)		(6,666)	(233,596)											
43.02 Ultrasound	(105,059)		(105,059)												
43.03 Magnetic Resonance Imaging (MRI)	(325,667)		(34,103)	(291,564)											
44.00 Laboratory	(85,252)		(85,156)	(96)											
46.00 Whole Blood	0														
47.00 Blood Storing and Processing	0														
48.00 Intravenous Therapy	0														
49.00 Respiratory Therapy	(126,618)		(64,319)	(62,299)											
50.00 Physical Therapy	(6,499)		(6,499)												
51.00 Occupational Therapy	0														
52.00 Speech Pathology	0														
53.00 Electrocardiology	(126,283)		(11,625)	(114,643)	(15)										
54.00 Electroencephalography	0														
55.00 Medical Supplies Charged to Patients	10,698				10,698										
56.00 Drugs Charged to Patients	64,111				64,111										
57.00 Renal Dialysis	(306,141)		(306,141)												
58.00 ASC (Non-Distinct Part)	0														
59.00 Other Ancillary	0														
59.01	0														
59.02	0														
59.03	0														
60.00 Clinic	0														
60.01 Other Clinic Services	0														
61.00 Emergency	(77,583)		(52,874)	(24,709)											
62.00 Observation Beds	0														
65.00 Ambulance Service	15,183	15,183													
82.00	0														
83.00	0														
84.00	0														
85.00	0														
86.00	0														
NONREIMBURSABLE COST CENTERS															
96.00 Gift, Flower, Coffee Shop & Canteen	0														
97.00 Research	0														
98.00 Physicians' Private Office	0														
99.00 Nonpaid Workers	0														
99.01	0														
99.02	0														
99.03	0														
99.04	0														
99.05	0														
100.00 Other Nonreimbursable Cost Centers	(188)		(188)												
100.01 Industrial Medicine	0														
100.02 Comm Ed / Pub Relations	0														
100.03 Non-Patient Meals	0														
100.04 Community Health Clinic	0														
101.00 TOTAL	(\$365,891)	0	0	0	0	0	(193,523)	(97,251)	(271)	(2,230)	(72,616)	0	0	0	

(To Sch 10)

Provider Name		Fiscal Period		Provider Number		Adjustments			
SIERRA VIEW DISTRICT HOSPITAL		JULY 1, 2007 THROUGH JUNE 30, 2008		ZZT30261F		45			
Report References									
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted	
			Part	Title	Line				Col.
1			<p align="center">MEMORANDUM ADJUSTMENTS</p> <p>Subacute costs and statistics reported in the cost report on Skilled Nursing Facility, line 34, have been reclassified into the cost report on line 36, Adult Subacute Care Unit. This was done in accordance with CMS Pub. 15-2, Section 3610.</p>						
2	Subacute 1 Subacute 1	Not Reported Not Reported				0 0	5,303 6,278	5,303 6,278	
			<p>Total Subacute Days - Ventilator</p> <p>Total Subacute Days - Nonventilator</p> <p>To include total patient ventilator and nonventilator days to agree with the provider's patient census reports for reporting purposes.</p> <p>42 CFR 413.20 and 413.24</p> <p>CMS Pub. 15-1, Sections 2300 and 2304</p>						
3	Subacute 1	Not Reported				0	35	35	
			<p>Contracted Number of Adult Subacute Care Unit Beds</p> <p>To include the contracted number of subacute beds to agree with the provider's contracts and for proper cost determination.</p> <p>42 CFR 413.20 and 413.24</p> <p>CMS Pub. 15-1, Sections 2300 and 2304</p>						
4	Subacute 1	Not Reported				\$0	\$17,667	\$17,667	
			<p>Ventilator Equipment Cost</p> <p>To include ventilator equipment costs for informational purposes only.</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		
SIERRA VIEW DISTRICT HOSPITAL		JULY 1, 2007 THROUGH JUNE 30, 2008		ZZT30261F		45		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
RECLASSIFICATIONS OF REPORTED COSTS								
5	10A	A	65.00	7	Ambulance Service	\$0	\$15,183	\$15,183
	10A	A	6.00	7	Administrative and General	12,339,725	(15,183)	12,324,542 *
To reclassify ambulance transportation service expense to an outpatient cost center.								
42 CFR 413.20 and 413.24								
CMS Pub. 15-1, Sections 2104.1, 2300 and 2304								
CCR, Title 22, Section 51527								
6	10A	A	4.00	7	New Capital Related Costs - Movable Equipment	\$1,199,021	\$2,685,524	\$3,884,545 *
	10A	A	5.00	7	Employee Benefits	14,076,829	(31,292)	14,045,537 *
	10A	A	6.00	7	Administrative and General	12,324,542	(361,410)	11,963,132 *
	10A	A	8.00	7	Operation of Plant	3,662,480	(34,470)	3,628,010 *
	10A	A	10.00	7	Housekeeping	1,476,915	(7,810)	1,469,105 *
	10A	A	11.00	7	Dietary	1,196,288	(14,012)	1,182,276 *
	10A	A	12.00	7	Cafeteria	182,869	(1,032)	181,837 *
	10A	A	14.00	7	Nursing Administration	1,729,822	(13,800)	1,716,022 *
	10A	A	15.00	7	Central Services and Supply	499,170	(23,456)	475,714 *
	10A	A	16.00	7	Pharmacy	1,582,178	(163,864)	1,418,314 *
	10A	A	17.00	7	Medical Records and Library	1,413,727	(28,190)	1,385,537 *
	10A	A	25.00	7	Adults and Pediatrics	10,815,232	(224,577)	10,590,655 *
	10A	A	26.00	7	Intensive Care Unit	3,098,647	(39,151)	3,059,496 *
	10A	A	33.00	7	Nursery	925,787	(2,096)	923,691 *
	10A	A	36.00	7	Adult Subacute Care Unit	3,244,880	(17,905)	3,226,975 *
	10A	A	37.00	7	Operating Room	6,432,069	(384,831)	6,047,238 *
	10A	A	39.00	7	Delivery Room and Labor Room	3,244,519	(70,847)	3,173,672 *
	10A	A	41.00	7	Radiology - Diagnostic	3,029,904	(513,699)	2,516,205 *
	10A	A	42.00	7	Radiology - Therapeutic	1,598,375	(77,625)	1,520,750 *
	10A	A	43.00	7	Radioisotope	77,375	(825)	76,550 *
	10A	A	43.01	7	CAT Scan	1,132,440	(8,668)	1,123,772 *
	10A	A	43.02	7	Ultrasound	754,522	(105,059)	649,463 *
	10A	A	43.03	7	Magnetic Resonance Imaging (MRI)	578,986	(34,103)	544,883 *
	10A	A	44.00	7	Laboratory	4,762,168	(85,156)	4,677,012 *

-Continued on next page-

*Balance carried forward from prior/to subsequent adjustments

Provider Name		Fiscal Period		Provider Number		Adjustments		
SIERRA VIEW DISTRICT HOSPITAL		JULY 1, 2007 THROUGH JUNE 30, 2008		ZZT30261F		45		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
RECLASSIFICATIONS OF REPORTED COSTS								
-Continued from previous page-								
6	10A	A		49.00	7	\$1,853,611	(\$64,319)	\$1,789,292 *
	10A	A		50.00	7	445,699	(6,499)	439,200
	10A	A		53.00	7	321,154	(11,625)	309,529 *
	10A	A		57.00	7	1,843,928	(306,141)	1,537,787
	10A	A		61.00	7	6,726,164	(52,874)	6,673,290 *
	10A	A		100.00	7	21,253	(188)	21,065
Respiratory Therapy Physical Therapy Electrocardiology Renal Dialysis Emergency Other Nonreimbursable Cost Centers To reverse the provider's direct assignment of equipment depreciation for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304, 2307(A) and 2338								
7	10A	A		4.00	7	\$3,884,545	\$1,986,223	\$5,870,768 *
	10A	A		5.00	7	14,045,537	(112)	14,045,425 *
	10A	A		6.00	7	11,963,132	(305,904)	11,657,228 *
	10A	A		8.00	7	3,628,010	(2,838)	3,625,172
	10A	A		14.00	7	1,716,022	26	1,716,048
	10A	A		15.00	7	475,714	(140,550)	335,164 *
	10A	A		16.00	7	1,418,314	(43,772)	1,374,542
	10A	A		25.00	7	10,590,655	(97,307)	10,493,348
	10A	A		26.00	7	3,059,496	(40,655)	3,018,841
	10A	A		36.00	7	3,226,975	(17,459)	3,209,516 *
	10A	A		37.00	7	6,047,238	(144,770)	5,902,468 *
	10A	A		41.00	7	2,516,205	(170,171)	2,346,034 *
	10A	A		42.00	7	1,520,750	(295,804)	1,224,946 *
	10A	A		43.01	7	1,123,772	(233,596)	890,176
	10A	A		43.03	7	544,883	(291,564)	253,319
	10A	A		44.00	7	4,677,012	(96)	4,676,916
	10A	A		49.00	7	1,789,292	(62,299)	1,726,993
	10A	A		53.00	7	309,529	(114,643)	194,886 *
	10A	A		61.00	7	6,673,290	(24,709)	6,648,581
New Capital Related Costs - Movable Equipment Employee Benefits Administrative and General Operation of Plant Nursing Administration Central Services and Supply Pharmacy Adults and Pediatrics Intensive Care Unit Adult Subacute Care Unit Operating Room Radiology - Diagnostic Radiology - Therapeutic CAT Scan Magnetic Resonance Imaging (MRI) Laboratory Respiratory Therapy Electrocardiology Emergency To reclassify equipment rental expense for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304, 2307A and 2338								

*Balance carried forward from prior/to subsequent adjustments

Provider Name		Fiscal Period		Provider Number		Adjustments		
SIERRA VIEW DISTRICT HOSPITAL		JULY 1, 2007 THROUGH JUNE 30, 2008		ZZT30261F		45		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
RECLASSIFICATIONS OF REPORTED COSTS								
8	10A	A		55.00	7	Medical Supplies Charged to Patients	\$6,427,836	\$6,438,534
	10A	A		56.00	7	Drugs Charged to Patients	5,358,775	5,422,886
	10A	A		5.00	7	Employee Benefits	14,045,425 *	14,009,703 *
	10A	A		15.00	7	Central Services and Supply	335,164	334,175
	10A	A		37.00	7	Operating Room	5,902,468	5,864,571
	10A	A		41.00	7	Radiology - Diagnostic	2,346,034	2,345,870
	10A	A		42.00	7	Radiology - Therapeutic	1,224,946	1,224,924
	10A	A		53.00	7	Electrocardiology	194,886	194,871
To adjust provider's reclass of supplies and drugs to agree with provider's trial balance.								
42 CFR 413.20 and 413.24								
CMS Pub. 15-1, Sections 2300 and 2304								
9	10A	A		6.00	7	Administrative and General	\$11,657,228	\$11,657,793 *
	10A	A		36.00	7	Adult Subacute Care Unit	3,209,516	3,208,951 *
To reclassify managed care subscription not specific to subacute for proper cost determination.								
42 CFR 413.20 and 413.24								
CMS Pub. 15-1, Sections 2300 and 2304								
10	10A	A		11.00	7	Dietary	\$1,182,276	\$1,364,113
	10A	A		12.00	7	Cafeteria	181,837	0
To reclassify cafeteria cost to allocate based on meals for proper cost determination.								
42 CFR 413.20 and 413.24								
CMS Pub. 15-1, Sections 2300 and 2304								

*Balance carried forward from prior/to subsequent adjustments

Provider Name		Fiscal Period		Provider Number		Adjustments		
SIERRA VIEW DISTRICT HOSPITAL		JULY 1, 2007 THROUGH JUNE 30, 2008		ZZT30261F		45		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
ADJUSTMENTS TO REPORTED COSTS								
11	10A	A	5.00	7	Employee Benefits	* \$14,009,703	(\$193,523)	\$13,816,180
To eliminate workers' compensation accrued expense as the provider does not meet the requirements for self insurance. 42 CFR 413.9 CMS Pub. 15-1, Sections 2162.7B and 2162.9								
12					Administrative and General	* \$11,657,793		
To eliminate legal fees from prior and subsequent periods. 42 CFR 413.20 CMS Pub. 15-1, Sections 2300 and 2302.1								
13								(5,742)
To eliminate legal fees related to land acquisitions that should have been capitalized. 42 CFR 413.130 CMS Pub. 15-1, Section 104.10								
14								(30,730)
To eliminate non-allowable legal fees related to penalties, physician recruitment and physician relocation. 42 CFR 413.9 CMS Pub. 15-1, Sections 2105.10 and 2108.10								
15								(4,750)
To eliminate legal fees for insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304								
16	10A	A	36.00	7	Adult Subacute Care Unit	* \$3,208,951	(\$271)	\$3,208,680
To eliminate non-medical supplies expense not included in the rate and for insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 51511, 51511.5 and 59998								

*Balance carried forward from prior/to subsequent adjustments

Provider Name		Fiscal Period		Provider Number		Adjustments		
SIERRA VIEW DISTRICT HOSPITAL		JULY 1, 2007 THROUGH JUNE 30, 2008		ZZT30261F		45		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
ADJUSTMENTS TO REPORTED COSTS								
17	10A	A	6.00	7	Administrative and General	* \$11,560,542		
					To abate pay phone commissions against related expense. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.5 and 2304		(\$509)	
18	10A				To adjust liability expense that is not for this audit period and not related to patient care. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		(1,721) (\$2,230)	\$11,558,312
19	10A	A	4.00	7	New Capital Related Costs - Movable Equipment To adjust reported depreciation to agree with vendor invoices and American Hospital Association Guidelines. 42 CFR 413.20, 413.50, and 413.134(b)(7) CMS Pub. 15-1, Sections 104.17, 104.18, 122, 2300, and 2302.4	* \$5,870,768	(\$72,616)	\$5,798,152

*Balance carried forward from prior/to subsequent adjustments

Provider Name		Fiscal Period		Provider Number		Adjustments		
SIERRA VIEW DISTRICT HOSPITAL		JULY 1, 2007 THROUGH JUNE 30, 2008		ZZT30261F		45		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
ADJUSTMENTS TO REPORTED STATISTICS								
20	9	B-1	5.00	3,4	Employee Benefits (Square Feet)	10,753	(7,458)	3,295
	9	B-1	6.00	3,4	Administrative and General	28,505	(7,323)	21,182
	9	B-1	8.00	3,4	Operation of Plant	5,170	8,718	13,888
	9	B-1	9.00	3,4,8	Laundry and Linen Service	225	1,345	1,570
	9	B-1	10.00	3,4,8	Housekeeping	2,106	(1,241)	865
	9	B-1	11.00	3,4,8,10	Dietary	4,691	(1,847)	2,844
	9	B-1	12.00	3,4,8,10	Cafeteria	1,088	798	1,886
	9	B-1	14.00	3,4,8,10	Nursing Administration	755	181	936
	9	B-1	15.00	3,4,8,10	Central Services and Supply	2,841	2,079	4,920
	9	B-1	16.00	3,4,8,10	Pharmacy	2,028	(8)	2,020
	9	B-1	17.00	3,4,8,10	Medical Records and Library	11,164	(4,934)	6,230
	9	B-1	25.00	3,4,8,10	Adults and Pediatrics	38,324	(6,815)	31,509
	9	B-1	26.00	3,4,8,10	Intensive Care Unit	4,753	951	5,704
	9	B-1	33.00	3,4,8,10	Nursery	602	(144)	458
	9	B-1	36.00	3,4,8,10	Adult Subacute Care Unit	10,165	1,905	12,070
	9	B-1	37.00	3,4,8,10	Operating Room	17,905	1,431	19,336
	9	B-1	39.00	3,4,8,10	Delivery Room and Labor Room	6,792	347	7,139
	9	B-1	41.00	3,4,8,10	Radiology - Diagnostic	6,166	2,597	8,763
	9	B-1	42.00	3,4,8,10	Radiology - Therapeutic	10,000	850	10,850
	9	B-1	43.00	3,4,8,10	Radioisotope	1,328	(950)	378
	9	B-1	43.01	3,4,8,10	CAT Scan	595	436	1,031
	9	B-1	43.02	3,4,8,10	Ultrasound	286	779	1,065
	9	B-1	43.03	3,4,8,10	Magnetic Resonance Imaging (MRI)	1,702	196	1,898
	9	B-1	44.00	3,4,8,10	Laboratory	6,827	(957)	5,870
	9	B-1	46.00	3,4,8,10	Whole Blood and Packed Red Blood Cells	0	163	163
	9	B-1	49.00	3,4,8,10	Respiratory Therapy	2,571	(1,499)	1,072
	9	B-1	50.00	3,4,8,10	Physical Therapy	1,192	1,907	3,099
	9	B-1	53.00	3,4,8,10	Electrocardiology	4,846	(3,975)	871
	9	B-1	57.00	3,4,8,10	Renal Dialysis	10,264	733	10,997
	9	B-1	61.00	3,4,8,10	Emergency	8,371	3,407	11,778
	9	B-1	96.00	3,4,8,10	Gift, Flower, Coffee Shop and Canteen	575	(240)	335
	9	B-1	98.00	3,4,8,10	Physicians' Private Offices	0	3,909	3,909

-Continued on next page-

Provider Name		Fiscal Period		Provider Number		Adjustments		
SIERRA VIEW DISTRICT HOSPITAL		JULY 1, 2007 THROUGH JUNE 30, 2008		ZZT30261F		45		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
-Continued from previous page-								
20	9	B-1	100.02	3,4,8	Community Education / Public Relations	590	(160)	430
	9	B-1	100.02	10	Community Education / Public Relations	0	430	430
	9	B-1	3.00	3	Total Statistic - Square Feet	203,180	(4,819)	198,361
	9	B-1	4.00	4	Total Statistic - Square Feet	203,180	(4,819)	198,361
	9	B-1	8.00	8	Total Statistic - Square Feet	158,752	1,244	159,996
	9	B-1	10.00	10	Total Statistic - Square Feet	155,831	1,730	157,561
To adjust reported square footage statistics to agree with the facility blue prints for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304								
21	9	B-1	14.00	12	Nursing Administration (FTEs)	2,041	(188)	1,853
	9	B-1	15.00	12	Central Services and Supply	745	(127)	618
	9	B-1	16.00	12	Pharmacy	1,645	(177)	1,468
	9	B-1	17.00	12	Medical Records and Library	2,861	(364)	2,497
	9	B-1	25.00	12	Adults and Pediatrics	15,583	(1,360)	14,223
	9	B-1	26.00	12	Intensive Care Unit	2,642	(239)	2,403
	9	B-1	33.00	12	Nursery	820	(79)	741
	9	B-1	36.00	12	Adult Subacute Care Unit	5,842	(522)	5,320
	9	B-1	37.00	12	Operating Room	5,311	(858)	4,453
	9	B-1	39.00	12	Delivery Room and labor Room	1,934	(184)	1,750
	9	B-1	41.00	12	Radiology - Diagnostic	3,121	(482)	2,639
	9	B-1	42.00	12	Radiology - Therapeutic	959	(91)	868
	9	B-1	43.01	12	CAT Scan	459	(37)	422
	9	B-1	43.02	12	Ultrasound	373	(46)	327
	9	B-1	43.03	12	Magnetic Resonance Imaging (MRI)	144	(12)	132
	9	B-1	44.00	12	Laboratory	3,944	(488)	3,456
	9	B-1	49.00	12	Respiratory Therapy	2,891	(292)	2,599
	9	B-1	50.00	12	Physical Therapy	691	(67)	624
	9	B-1	52.00	12	Speech Pathology	95	(11)	84
	9	B-1	53.00	12	Electrocardiology	309	(39)	270
	9	B-1	57.00	12	Renal Dialysis	1,606	(199)	1,407
	9	B-1	61.00	12	Emergency	6,645	(474)	6,171

-Continued on next page-

Provider Name		Fiscal Period		Provider Number		Adjustments		
SIERRA VIEW DISTRICT HOSPITAL		JULY 1, 2007 THROUGH JUNE 30, 2008		ZZT30261F		45		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
ADJUSTMENTS TO REPORTED STATISTICS								
-Continued from previous page-								
21	9	B-1	100.02	12	Community Education / Public Relations	276	(29)	247
9	9	B-1	12.00	12	Total Statistic - FTEs	61,023	(6,365)	54,658
To adjust FTE statistics to agree with provider's payroll report for productive hours only.								
42 CFR 413.20 and 413.24								
CMS Pub. 15-1, Sections 2300 and 2304								
22	9	B-1	25.00	14	Adults and Pediatrics (Direct Nursing Hrs)	234,425	(69,749)	164,676
9	9	B-1	36.00	14	Adult Subacute Care Unit	97,137	(45,512)	51,625
9	9	B-1	37.00	14	Operating Room	54,133	(12,586)	41,547
9	9	B-1	42.00	14	Radiology - Therapeutic	9,991	(2,129)	7,862
9	9	B-1	43.01	14	CAT Scan	3,195	(3,195)	0
9	9	B-1	49.00	14	Respiratory Therapy	3,096	(1,680)	1,416
9	9	B-1	50.00	14	Physical Therapy	7,180	(7,180)	0
9	9	B-1	61.00	14	Emergency	99,933	(22,576)	77,357
9	9	B-1	101.00	14	Total Statistic - Direct Nursing Hrs	600,340	(164,607)	435,733
To adjust direct nursing hours statistics to agree with provider's payroll report.								
42 CFR 413.20 and 413.24								
CMS Pub. 15-1, Sections 2300 and 2304								
23	9	B-1	55.00	15	Medical Supplies Charged to Patients (Costed Requisitions)	6,427,836	10,698	6,438,534
9	9	B-1	15.00	15	Total Statistic - Costed Requisitions	7,704,034	10,698	7,714,732
To adjust costed requisition statistics to agree with the provider's trial balance.								
42 CFR 413.20 and 413.24								
CMS Pub. 15-1, Sections 2300 and 2304								

Provider Name		Fiscal Period		Provider Number		Adjustments			
SIERRA VIEW DISTRICT HOSPITAL		JULY 1, 2007 THROUGH JUNE 30, 2008		ZZT30261F		45			
Report References									
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted	
			Part	Title	Line				Col.
ADJUSTMENTS TO REPORTED STATISTICS									
24	9	B-1		37.00	16	Operating Room (Costed Requisitions)	41,865	34,954	76,819
	9	B-1		41.00	16	Radiology - Diagnostic	27,686	41	27,727
	9	B-1		43.00	16	Radioisotope	55,632	(5,562)	50,070
	9	B-1		43.01	16	CAT Scan	153,366	(33)	153,333
	9	B-1		16.00	16	Total Statistic - Costed Requisitions	5,422,606	29,400	5,452,006
To adjust pharmacy costed requisition statistics to agree with provider's trial balance.									
42 CFR 413.20 and 413.24									
CMS Pub. 15-1, Sections 2300 and 2304									
25	9	B-1		25.00	17	Adults and Pediatrics (Gross Revenue)	38,823,425	1,410,279	40,233,704
	9	B-1		33.00	17	Nursery	3,779,621	(793)	3,778,828
	9	B-1		50.00	17	Physical Therapy	1,657,438	(1,080)	1,656,358
	9	B-1		17.00	17	Total Statistic - Gross Revenue	469,123,322	1,408,406	470,531,728
To adjust gross revenue statistics to agree with provider's trial balance.									
42 CFR 413.20 and 413.24									
CMS Pub. 15-1, Sections 2300 and 2304									
26	9	B-1		12.00	11	Cafeteria (Meals Served)	0	273,806	273,806
	9	B-1		36.00	11	Adult Subacute Care Unit	47,244	(33,071)	14,173
	9	B-1		42.00	11	Radiology - Therapeutic	0	7,934	7,934
	9	B-1		61.00	11	Emergency	0	22,579	22,579
	9	B-1		100.03	11	Non-Patient Meals	42,458	31,488	73,946
	9	B-1		101.00	11	Total Statistic - Meals Served	221,958	302,736	524,694
To adjust reported meals served statistics to agree with provider's meal summaries.									
42 CFR 413.20 and 413.24									
CMS Pub. 15-1, Sections 2300 and 2304									

Provider Name		Fiscal Period		Provider Number		Adjustments		
SIERRA VIEW DISTRICT HOSPITAL		JULY 1, 2007 THROUGH JUNE 30, 2008		ZZT30261F		45		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
27	4	D-1	I		1.00	31,416	359	31,775
	4	D-1	I		4.00	31,416	359	31,775
	4A	D-1	II		42.00	4,022	(107)	3,915
	4A	D-1	II		43.00	3,263	(132)	3,131
	Subacute 1	D-1	II		1.00	12,106	(7)	12,099
<p style="text-align: center;">ADJUSTMENTS TO REPORTED PATIENT DAYS</p> <p>Total Inpatient Days - Adults and Pediatrics 31,416</p> <p>Semi-Private Room Days 359</p> <p>Total Inpatient Days - Nursery 4,022</p> <p>Total Inpatient Days - Intensive Care Unit 3,263</p> <p>Total Adult Subacute Days 12,106</p> <p>To adjust total patient days to agree with provider's census records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304</p>								

Provider Name		Fiscal Period		Provider Number		Adjustments			
SIERRA VIEW DISTRICT HOSPITAL		JULY 1, 2007 THROUGH JUNE 30, 2008		ZZT30261F		45			
Report References									
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted	
			Part	Title	Line				Col.
ADJUSTMENTS TO REPORTED TOTAL CHARGES									
28	5	C	I	52.00	8	Speech Pathology	\$174,469	(\$1,081)	\$173,388
To adjust reported charges to agree with provider's trial balance.									
42 CFR 413.20 and 413.24									
CMS Pub. 15-1, Sections 2300 and 2304									
29	5	C	I	62.00	8	Observation Beds	\$2,099,305	(\$2,099,305)	\$0
To remove observation bed revenue for proper cost reporting.									
42 CFR 413.20 and 413.24									
CMS Pub. 15-1, Sections 2300 and 2304									

Provider Name		Fiscal Period		Provider Number		Adjustments				
SIERRA VIEW DISTRICT HOSPITAL		JULY 1, 2007 THROUGH JUNE 30, 2008		ZZT30261F		45				
Report References										
Adj. No.	Audit Report	Work Sheet	Cost Report				As Reported	Increase (Decrease)	As Adjusted	
			Part	Title	Line	Col.				
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT										
30	4	D-1	I	XIX	9.00	1		6,215	786	7,001
	4A	D-1	II	XIX	42.00	4		1,710	94	1,804
	4A	D-1	II	XIX	43.00	4		605	25	630
31	Not Reported							0	13	13
	4A	DHS 3092						\$129.00	\$181.68	\$310.68
32	6	D-4	XIX	XIX	37.00	2		\$1,820,154	\$767,373	\$2,587,527
	6	D-4	XIX	XIX	39.00	2		2,408,187	(40,688)	2,367,504
	6	D-4	XIX	XIX	41.00	2		1,140,760	(498,632)	642,128
	6	D-4	XIX	XIX	42.00	2		21,012	3,164	24,176
	6	D-4	XIX	XIX	43.00	2		57,275	5,645	62,920
	6	D-4	XIX	XIX	43.01	2		870,933	311,446	1,182,379
	6	D-4	XIX	XIX	43.02	2		276,984	126,249	403,233
	6	D-4	XIX	XIX	43.03	2		205,728	40,583	246,311
	6	D-4	XIX	XIX	44.00	2		3,032,540	541,519	3,574,059
	6	D-4	XIX	XIX	46.00	2		206,795	45,644	252,439
	6	D-4	XIX	XIX	49.00	2		4,690,125	(969,530)	3,720,595
	6	D-4	XIX	XIX	50.00	2		59,313	6,303	65,616
	6	D-4	XIX	XIX	52.00	2		14,033	3,171	17,204
	6	D-4	XIX	XIX	53.00	2		347,791	825,431	1,173,222
	6	D-4	XIX	XIX	55.00	2		8,231,628	3,306,610	11,538,238
	6	D-4	XIX	XIX	56.00	2		9,079,384	1,765,809	10,845,193
	6	D-4	XIX	XIX	57.00	2		86,569	2,935	89,504
	6	D-4	XIX	XIX	61.00	2		1,977,769	94,460	2,072,229
	6	D-4	XIX	XIX	101.00	2		34,526,980	6,337,497	40,864,477
33	2	E-3	III	XIX	10.00	1		\$11,119,896	\$317,945	\$11,437,841
	2	E-3	III	XIX	11.00	1		34,526,980	6,337,497	40,864,477

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Provider Name		Fiscal Period		Provider Number		Adjustments		
SIERRA VIEW DISTRICT HOSPITAL		JULY 1, 2007 THROUGH JUNE 30, 2008		ZZT30261F		45		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT								
34	Continued from previous page-	E-3	III	XIX	36	1.00 Medi-Cal Patient and Third Party Liability	\$0	\$750,483
1		E-3	III	XIX	57	1.00 Medi-Cal Interim Payments	11,411,719	545,954
								11,957,673

To adjust Medi-Cal Settlement Data to agree with the following EDS Paid Claims Summary:
 Report Date: August 3, 2009
 Payment Period: July 1, 2007 through July 15, 2009
 Service Period: July 1, 2007 through June 30, 2008
 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139
 CMS Pub. 15-1, Sections 2304, 2404, and 2408
 CCR, Title 22, Section 51541

Provider Name		Fiscal Period				Provider Number		Adjustments	
SIERRA VIEW DISTRICT HOSPITAL		JULY 1, 2007 THROUGH JUNE 30, 2008				ZZT30261F		45	
Report References									
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted	
			Part	Title	Line				
35	Subacute 1	D-1	I	XIX	9.00	1	9,518	1,298	10,816
	Subacute 1	Not Reported					0	4,621	4,621
<p style="text-align: center;">ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - SUBACUTE</p> <p>Medi-Cal Inpatient Days - Adult Subacute Medi-Cal Subacute Days - Ventilator To adjust Medi-Cal Settlement Data to agree with the following EDS Paid Claims Summary: Report Date: August 24, 2009 Payment Period: July 1, 2007 through July 15, 2009 Service Period: July 1, 2007 through June 30, 2008 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2304, 2404, and 2408 CCR, Title 22, Section 51541</p>									
36	Subacute 4	DHS 3092	XIX	XIX	41.00	2	\$28,894	(\$880)	\$28,014
	Subacute 4	DHS 3092	XIX	XIX	44.00	2	341,996	(1,733)	340,263
	Subacute 4	DHS 3092	XIX	XIX	46.00	2	12,958	(12,958)	0
	Subacute 4	DHS 3092	XIX	XIX	49.00	2	15,274,027	32,099	15,306,126
	Subacute 4	DHS 3092	XIX	XIX	50.00	2	7,781	1,011	8,792
	Subacute 4	DHS 3092	XIX	XIX	52.00	2	23,870	254	24,124
	Subacute 4	DHS 3092	XIX	XIX	55.00	2	4,509,578	(160,280)	4,349,298
	Subacute 4	DHS 3092	XIX	XIX	56.00	2	1,984,220	(1,475,159)	509,061
	Subacute 4	DHS 3092	XIX	XIX	57.00	2	100,057	(100,057)	0
	Subacute 4	DHS 3092	XIX	XIX	101.00	2	22,283,381	(1,717,703)	20,565,678
<p>To adjust subacute ancillary charges to agree with provider's revenue reports and items not included in the Medi-Cal daily rate. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 51511, 51511.5 and 59998</p>									

Provider Name		Fiscal Period				Provider Number		Adjustments	
SIERRA VIEW DISTRICT HOSPITAL		JULY 1, 2007 THROUGH JUNE 30, 2008				ZZT30261F		45	
Report References									
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted	
			Part	Title	Line				
ADJUSTMENTS TO OTHER MATTERS									
	Subacute 1	Not Reported					\$0		
37							\$46,320		
To recover overbillings for period ending 6/30/07, as provider improperly deducted items included in the rate from share of cost. CCR, Title 22, Sections 50761, 51458.1 and 51511.5									
38							24,474		
To recover overbillings for period ending 6/30/07, as provider improperly deducted legend drugs from share of cost. CCR, Title 22, Sections 50761, 51458.1 and 51511									
39							3,781		
To recover overbillings for period ending 6/30/07, due to insufficient documentation 42 CFR 413.20 and 413.24 CMS Pub 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1									
40							71,275		
To recover overbillings for period ending 6/30/08, as provider improperly deducted items included in the rate from share of cost. CCR, Title 22, Sections 50761, 51458.1 and 51511.5									
41							35,257		
To recover overbillings for period ending 6/30/08, as provider improperly deducted legend drugs from share of cost. CCR, Title 22, Sections 50761, 51458.1 and 51511									
42							<u>8,762</u>		
To recover overbillings for period ending 6/30/08, due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1									
							\$189,869		\$189,869

Provider Name		Fiscal Period		Provider Number		Adjustments		
SIERRA VIEW DISTRICT HOSPITAL		JULY 1, 2007 THROUGH JUNE 30, 2008		ZZT30261F		45		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
43	Subacute 1	Not Reported				\$0	\$10,171	\$10,171
Credit Balances To recover outstanding Subacute Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1								
44	1	Not Reported				\$0	\$6,638	\$6,638
Credit Balances To recover outstanding Inpatient Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1								
45							18,996	\$25,634
To recover outstanding Outpatient Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1								