

**REPORT
ON THE
COST REPORT REVIEW**

**PLUMAS DISTRICT HOSPITAL CAH
QUINCY, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1326094269**

**FISCAL PERIOD ENDED
JUNE 30, 2011**

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

**Section Chief: Robert G. Kwick
Audit Supervisor: Delia Valencia
Auditor: Laura Langston**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

May 19, 2014

Cindy Crosslin, CFO
Plumas District Hospital CAH
1065 Bucks Lake Road
Quincy, CA 95971

PLUMAS DISTRICT HOSPITAL CAH
NATIONAL PROVIDER IDENTIFIER (NPI) 1326094269
FISCAL PERIOD ENDED JUNE 30, 2011

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 settlement for the fiscal period due the State in the amount of \$54,245 presented in the Summary of Findings represents 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. 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.

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.

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

Lisa Alder, Chief
Department of Health Care Services
Office of Administrative Hearings and Appeals
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

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
(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

Robert G. Kwick, Chief
Audits Section—Sacramento
Financial Audits Branch

Certified

SUMMARY OF FINDINGS

Provider Name:
PLUMAS DISTRICT HOSPITAL CAH

Fiscal Period Ended:
JUNE 30, 2011

		SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1) Provider NPI: 1326094269	Reported	\$ (73,135)	
	Net Change	\$ 18,891	
	Audited Amount Due Provider (State)	\$ (54,245)	
2. Subprovider I (SCHEDULE 1-1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
3. Subprovider II (SCHEDULE 1-2) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
4. Medi-Cal Contract Cost (CONTRACT SCH 1) Provider NPI:	Reported		\$ 0
	Net Change		\$ 0
	Audited Cost		\$ 0
	Audited Amount Due Provider (State)	\$ 0	
5. Distinct Part Nursing Facility (DPNF SCH 1) Provider NPI:	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 NPI:	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 NPI:	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
8. Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7)		\$ (54,245)	
9. Total Medi-Cal Cost			\$ 0

SUMMARY OF FINDINGS

Provider Name:
PLUMAS DISTRICT HOSPITAL CAH

Fiscal Period Ended:
JUNE 30, 2011

		SETTLEMENT	COST
10. Subacute (SUBACUTE SCH 1-1) Provider NPI:	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 NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
12. Rural Health Clinic (RHC 95-210 SCH 1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
13. Rural Health Clinic (RHC 95-210 SCH 1-1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
14. County Medical Services Program (CMSP SCH 1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
15. Transitional Care (TC SCH 1) Provider NPI:	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)		\$ (54,245)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
PLUMAS DISTRICT HOSPITAL CAH

Fiscal Period Ended:
JUNE 30, 2011

Provider NPI:
1326094269

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ <u>648,272</u>	\$ <u>734,740</u>
2. Excess Reasonable Cost Over Charges (Schedule 2)	\$ <u>0</u>	\$ <u>0</u>
3. Medi-Cal Inpatient Hospital Based Physician Services	\$ <u>21,445</u>	\$ <u>N/A</u>
\$	<u> </u>	\$ <u>0</u>
5. TOTAL COST-Reimbursable to Provider (Lines 1 through 4)	\$ <u>669,717</u>	\$ <u>734,740</u>
6. Interim Payments (Adj 32)	\$ <u>(742,852)</u>	\$ <u>(766,079)</u>
7. Balance Due Provider (State)	\$ <u>(73,135)</u>	\$ <u>(31,339)</u>
8. Overpayments (Adj 34-36)	\$ <u>0</u>	\$ <u>(22,906)</u>
9. \$	\$ <u>0</u>	\$ <u>0</u>
10. \$	\$ <u>0</u>	\$ <u>0</u>
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ <u><u>(73,135)</u></u>	\$ <u><u>(54,245)</u></u>
	(To Summary of Findings)	

COMPUTATION OF LESSER OF
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:
PLUMAS DISTRICT HOSPITAL CAHFiscal Period Ended:
JUNE 30, 2011Provider NPI:
1326094269

REPORTED

AUDITED

REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3) \$ 648,272 \$ 734,740

CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj 31) \$ 266,175 \$ 360,1263. Inpatient Ancillary Service Charges (Adj) \$ 931,972 \$ 931,9724. Total Charges - Medi-Cal Inpatient Services \$ 1,198,147 \$ 1,292,0985. Excess of Customary Charges Over Reasonable Cost
(Line 4 minus Line 1) * \$ 549,875 \$ 557,3586. 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 INPATIENT ROUTINE SERVICE COSTProvider Name:
PLUMAS DISTRICT HOSPITAL CAHFiscal Period Ended:
JUNE 30, 2011Provider NPI:
1326094269

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)	1,859	1,859
2. Inpatient Days (include private, exclude swing-bed)	1,859	1,859
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj)	1,859	1,859
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 33)	254.00	253.50

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 30, Col 27)	\$ 2,849,621	\$ 2,562,343
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)	\$ 2,849,621	\$ 2,562,343

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 1,774,142	\$ 1,774,142
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 1,774,142	\$ 1,774,142
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 ÷ L 28)	\$ 1.606197	\$ 1.444272
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)	\$ 954.35	\$ 954.35
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)	\$ 2,849,621	\$ 2,562,343

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 ÷ L 2)	\$ 1,532.88	\$ 1,378.34
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 389,352	\$ 349,409
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 0	\$ 80,060
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 389,352	\$ 429,469

(To Schedule 3)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
PLUMAS DISTRICT HOSPITAL CAH

Fiscal Period Ended:
JUNE 30, 2011

Provider NPI:
1326094269

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 43, Col 27)	\$ 0	\$ 112,248
2. Total Inpatient Days (Adj 27)	0	136
3. Average Per Diem Cost	\$ 0.00	\$ 825.36
4. Medi-Cal Inpatient Days (Adj 30)	0	97
5. Cost Applicable to Medi-Cal	\$ 0	\$ 80,060
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 31, 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
CORONARY CARE UNIT		
11. Total Inpatient Routine Cost (Sch 8, Line 32, 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
BURN INTENSIVE CARE UNIT		
16. Total Inpatient Routine Cost (Sch 8, Line 33, 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 34, 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
OTHER SPECIAL CARE (SPECIFY)		
26. Total Inpatient Routine Cost (Sch 8, Line 35, 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
ADMINISTRATIVE DAYS		
21. Per Diem Rate (Adj)	\$ 0.00	\$ 0.00
32. Medi-Cal Inpatient Days (Adj)	0	0
33. Cost Applicable to Medi-Cal	\$ 0	\$ 0
ADMINISTRATIVE DAYS		
21. Per Diem Rate (Adj)	\$ 0.00	\$ 0.00
32. Medi-Cal Inpatient Days (Adj)	0	0
33. Cost Applicable to Medi-Cal	\$ 0	\$ 0
37. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,28,31)	\$ 0	\$ 80,060

(To Schedule 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
PLUMAS DISTRICT HOSPITAL CAHFiscal Period Ended:
JUNE 30, 2011Provider NPI:
1326094269

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
25. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
26. 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:
PLUMAS DISTRICT HOSPITAL CAH

Fiscal Period Ended:
JUNE 30, 2011

Provider NPI:
1326094269

ANCILLARY COST CENTERS		TOTAL ANCILLARY COST *	TOTAL ANCILLARY CHARGES (Adj 28)	RATIO COST TO CHARGES	MEDI-CAL CHARGES (From Schedule 6)	MEDI-CAL COST
50.00	Operating Room	\$ 1,416,677	\$ 4,512,478	0.313947	\$ 223,978	\$ 70,317
51.00	Recovery Room	0	0	0.000000	0	0
52.00	Delivery Room and Labor Room	116,334	70,932	1.640079	43,495	71,335
53.00	Anesthesiology	197,770	924,501	0.213921	62,653	13,403
54.00	Radiology-Diagnostic	2,004,403	4,991,733	0.401545	50,968	20,466
55.00	Radiology-Therapeutic	0	0	0.000000	0	0
56.00	Radioisotope	0	0	0.000000	0	0
57.00	Computed Tomography (CT) Scan	0	0	0.000000	0	0
58.00	Magnetic Resonance Imaging (MRI)	0	0	0.000000	0	0
59.00	Cardiac Catheterization	0	0	0.000000	0	0
60.00	Laboratory	1,669,334	6,139,536	0.271899	159,977	43,498
61.00	PBP Clinical Laboratory Services-Program Only	0	0	0.000000	0	0
62.00	Whole Blood & Packed Red Blood Cells	0	0	0.000000	0	0
63.00	Blood Storing, Processing, & Trans.	0	0	0.000000	0	0
64.00	Intravenous Therapy	0	0	0.000000	0	0
65.00	Respiratory Therapy	487,484	1,855,944	0.262661	47,278	12,418
66.00	Physical Therapy	0	0	0.000000	0	0
67.00	Occupational Therapy	0	0	0.000000	0	0
68.00	Speech Pathology	0	0	0.000000	0	0
69.00	Electrocardiology	0	0	0.000000	0	0
70.00	Electroencephalography	0	0	0.000000	0	0
71.00	Medical Supplies Charged to Patients	65,175	1,046,884	0.062256	64,390	4,009
72.00	Implantable Devices Charged to Patients	0	0	0.000000	0	0
73.00	Drugs Charged to Patients	742,750	3,036,973	0.244569	261,474	63,949
74.00	Renal Dialysis	0	0	0.000000	0	0
75.00	ASC (Non-Distinct Part)	0	0	0.000000	0	0
76.00	Other Ancillary (specify)	0	0	0.000000	0	0
77.00		0	0	0.000000	0	0
78.00		0	0	0.000000	0	0
79.00		0	0	0.000000	0	0
80.00		0	0	0.000000	0	0
81.00		0	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
87.00		0	0	0.000000	0	0
87.01		0	0	0.000000	0	0
88.00	Rural Health Clinic (RHC)	6,397,686	5,232,197	1.222753	0	0
89.00	Federally Qualified Health Center (FQHC)	0	0	0.000000	0	0
90.00	Clinic	0	0	0.000000	0	0
91.00	Emergency	1,241,499	3,752,484	0.330847	17,759	5,876
92.00	Observation Beds	33,054	2,115,860	0.015622	0	0
93.00	Other Outpatient Services (Specify)	0	0	0.000000	0	0
93.01		0	0	0.000000	0	0
93.02		0	0	0.000000	0	0
93.03		0	0	0.000000	0	0
93.04		0	0	0.000000	0	0
95.00	Ambulance Services	341,058	1,761,121	0.193659	0	0
	TOTAL	\$ 14,713,223	\$ 35,440,643		\$ 931,972	\$ 305,271

(To Schedule 3)

* From Schedule 8, Column 26

ADJUSTMENTS TO MEDI-CAL CHARGES

Provider Name:
PLUMAS DISTRICT HOSPITAL CAH

Fiscal Period Ended:
JUNE 30, 2011

Provider NPI:
1326094269

ANCILLARY CHARGES		REPORTED	ADJUSTMENTS (Adj)	AUDITED
50.00	Operating Room	\$ 223,978	\$	\$ 223,978
51.00	Recovery Room			0
52.00	Delivery Room and Labor Room	43,495		43,495
53.00	Anesthesiology	62,653		62,653
54.00	Radiology-Diagnostic	50,968		50,968
55.00	Radiology-Therapeutic			0
56.00	Radioisotope			0
57.00	Computed Tomography (CT) Scan			0
58.00	Magnetic Resonance Imaging (MRI)			0
59.00	Cardiac Catheterization			0
60.00	Laboratory	159,977		159,977
61.00	PBP Clinical Laboratory Services-Program Only			0
62.00	Whole Blood & Packed Red Blood Cells			0
63.00	Blood Storing, Processing, & Trans.			0
64.00	Intravenous Therapy			0
65.00	Respiratory Therapy	47,278		47,278
66.00	Physical Therapy			0
67.00	Occupational Therapy			0
68.00	Speech Pathology			0
69.00	Electrocardiology			0
70.00	Electroencephalography			0
71.00	Medical Supplies Charged to Patients	64,390		64,390
72.00	Implantable Devices Charged to Patients			0
73.00	Drugs Charged to Patients	261,474		261,474
74.00	Renal Dialysis			0
75.00	ASC (Non-Distinct Part)			0
76.00	Other Ancillary (specify)			0
77.00				0
78.00				0
79.00				0
80.00				0
81.00				0
82.00				0
83.00				0
84.00				0
85.00				0
86.00				0
87.00				0
87.01				0
88.00	Rural Health Clinic (RHC)			0
89.00	Federally Qualified Health Center (FQHC)			0
90.00	Clinic			0
91.00	Emergency	17,759		17,759
92.00	Observation Beds			0
93.00	Other Outpatient Services (Specify)			0
93.01				0
93.02				0
93.03				0
93.04				0
95.00	Ambulance Services			0
TOTAL MEDI-CAL ANCILLARY CHARGES		\$ 931,972	\$ 0	\$ 931,972

(To Schedule 5)

Provider Name:
PLUMAS DISTRICT HOSPITAL CAH

Fiscal Period Ended:
JUNE 30, 2011

TRIAL BALANCE EXPENSES	ALLOC COST 3.09	EMPLOYEE BENEFITS 4.00	ALLOC COST 5.01	ALLOC COST 5.02	ALLOC COST 5.03	ALLOC COST 5.04	ALLOC COST 5.05	ALLOC COST 5.06	ALLOC COST 5.07	ALLOC COST 5.08	ACCUMULATE COST	ADMINIS- TRATIVE & GENERAL 5.00
105.00 Kidney Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
106.00 Heart Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
107.00 Liver Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
108.00 Lung Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
109.00 Pancreas Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
110.00 Intestinal Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
111.00 Islet Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
112.00 Other Organ Acquisition (specify)	0	0	0	0	0	0	0	0	0	0	0	0
113.00 Interest Expense	0	0	0	0	0	0	0	0	0	0	0	0
114.00 Utilization Review-SNF	0	0	0	0	0	0	0	0	0	0	0	0
115.00 Ambulatory Surgical Center (Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
116.00 Hospice	0	0	0	0	0	0	0	0	0	0	0	0
117.00 Other Special Purpose (specify)	0	0	0	0	0	0	0	0	0	0	0	0
190.00 Gift, Flower, Coffee Shop, & Canteen	0	0	0	0	0	0	0	0	0	0	0	0
191.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
192.00 Physicians' Private Offices	0	1,076	0	0	0	0	0	0	0	0	40,878	6,436
192.01 Non-Allowable Meals	0	0	0	0	0	0	0	0	0	0	0	0
192.02 Marketing	0	965	0	0	0	0	0	0	0	0	64,863	10,212
193.02	0	0	0	0	0	0	0	0	0	0	0	0
193.03	0	0	0	0	0	0	0	0	0	0	0	0
194.00 Foundation	0	458	0	0	0	0	0	0	0	0	24,099	3,794
TOTAL	<u>0</u>	<u>348,228</u>	<u>0</u>	<u>17,688,105</u>	<u>2,405,991</u>							

Provider Name:
PLUMAS DISTRICT HOSPITAL CAH

Fiscal Period Ended:
JUNE 30, 2011

TRIAL BALANCE EXPENSES	MAINT & REPAIR 6.00	OPERATION OF PLANT 7.00	LAUNDRY & LINEN 8.00	HOUSEKEEP 9.00	DIETARY 10.00	CAFETERIA 11.00	MAINT OF PERSONNEL 12.00	NURSING ADMIN 13.00	CENTRAL SERVICE & SUPPLY 14.00	PHARMACY 15.00	MEDICAL RECORDS & LIBRARY 16.00	SOCIAL SERVICE 17.00
105.00 Kidney Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
106.00 Heart Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
107.00 Liver Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
108.00 Lung Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
109.00 Pancreas Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
110.00 Intestinal Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
111.00 Islet Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
112.00 Other Organ Acquisition (specify)	0	0	0	0	0	0	0	0	0	0	0	0
113.00 Interest Expense	0	0	0	0	0	0	0	0	0	0	0	0
114.00 Utilization Review-SNF	0	0	0	0	0	0	0	0	0	0	0	0
115.00 Ambulatory Surgical Center (Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
116.00 Hospice	0	0	0	0	0	0	0	0	0	0	0	0
117.00 Other Special Purpose (specify)	0	0	0	0	0	0	0	0	0	0	0	0
190.00 Gift, Flower, Coffee Shop, & Canteen	0	0	0	0	0	0	0	0	0	0	0	0
191.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
192.00 Physicians' Private Offices	10,478	0	0	0	32,524	0	0	0	0	0	32,942	0
192.01 Non-Allowable Meals	0	0	0	0	14,276	0	0	0	0	0	0	0
192.02 Marketing	0	0	0	0	0	0	0	0	0	0	0	0
193.02	0	0	0	0	0	0	0	0	0	0	0	0
193.03	0	0	0	0	0	0	0	0	0	0	0	0
194.00 Foundation	1,123	1,033	0	658	0	2,721	0	0	0	0	0	0
	0											
TOTAL	<u>546,622</u>	<u>490,682</u>	<u>78,339</u>	<u>306,258</u>	<u>433,668</u>	<u>317,546</u>	<u>0</u>	<u>316,897</u>	<u>26,772</u>	<u>286,239</u>	<u>616,356</u>	<u>0</u>

STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.3

Provider Name:
 PLUMAS DISTRICT HOSPITAL CAH

Fiscal Period Ended:
 JUNE 30, 2011

TRIAL BALANCE EXPENSES	OTHER GEN	NONPHYSICIAN	NURSING	I & R SVC	I&R OTHER	PARAMEDICAL	ALLOC	ALLOC	SUBTOTAL	POST	TOTAL
	SVC (SPECIFIC) 18.00	ANESTHETIST 19.00	SCHOOL 20.00	SAL & BENEFITS 21.00	PROGRAM COSTS 22.00	EDUCATION PROGRAM 23.00	COST 23.01	COST 23.02	24.00	STEP-DOWN ADJUSTMENT 25.00	COST 26.00
105.00 Kidney Acquisition	0	0	0	0	0	0	0	0	0	0	0
106.00 Heart Acquisition	0	0	0	0	0	0	0	0	0	0	0
107.00 Liver Acquisition	0	0	0	0	0	0	0	0	0	0	0
108.00 Lung Acquisition	0	0	0	0	0	0	0	0	0	0	0
109.00 Pancreas Acquisition	0	0	0	0	0	0	0	0	0	0	0
110.00 Intestinal Acquisition	0	0	0	0	0	0	0	0	0	0	0
111.00 Islet Acquisition	0	0	0	0	0	0	0	0	0	0	0
112.00 Other Organ Acquisition (specify)	0	0	0	0	0	0	0	0	0	0	0
113.00 Interest Expense	0	0	0	0	0	0	0	0	0	0	0
114.00 Utilization Review-SNF	0	0	0	0	0	0	0	0	0	0	0
115.00 Ambulatory Surgical Center (Distinct Part)	0	0	0	0	0	0	0	0	0	0	0
116.00 Hospice	0	0	0	0	0	0	0	0	0	0	0
117.00 Other Special Purpose (specify)	0	0	0	0	0	0	0	0	0	0	0
190.00 Gift, Flower, Coffee Shop, & Canteen	0	0	0	0	0	0	0	0	0	0	0
191.00 Research	0	0	0	0	0	0	0	0	0	0	0
192.00 Physicians' Private Offices	0	0	0	0	0	0	0	0	123,258	0	123,258
192.01 Non-Allowable Meals	0	0	0	0	0	0	0	0	14,276	0	14,276
192.02 Marketing	0	0	0	0	0	0	0	0	75,075	0	75,075
193.02	0	0	0	0	0	0	0	0	0	0	0
193.03	0	0	0	0	0	0	0	0	0	0	0
194.00 Foundation	0	0	0	0	0	0	0	0	33,429	0	33,429
TOTAL	0	0	0	0	0	0	0	0	17,688,105	0	17,688,105

STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:
PLUMAS DISTRICT HOSPITAL CAH

Fiscal Period Ended:
JUNE 30, 2011

	EMP BENE (GROSS SALARIES)	STAT	STAT	RECON- CILIATION	ADM & GEN (ACCUM COST)	MANT & REPAIRS							
	4.00 (Adj 20-22) (Adj)	5.01 (Adj) (Adj)	5.02 (Adj) (Adj)	5.03 (Adj) (Adj)	5.04 (Adj) (Adj)	5.05 (Adj) (Adj)	5.06 (Adj) (Adj)	5.07 (Adj) (Adj)	5.08 (Adj) (Adj)			5.00	6.00 (Adj 18) (Adj 19)
105.00 Kidney Acquisition												0	
106.00 Heart Acquisition												0	
107.00 Liver Acquisition												0	
108.00 Lung Acquisition												0	
109.00 Pancreas Acquisition												0	
110.00 Intestinal Acquisition												0	
111.00 Islet Acquisition												0	
112.00 Other Organ Acquisition (specify)												0	
113.00 Interest Expense												0	
114.00 Utilization Review-SNF												0	
115.00 Ambulatory Surgical Center (Distinct Part)												0	
116.00 Hospice												0	
117.00 Other Special Purpose (specify)												0	
190.00 Gift, Flower, Coffee Shop, & Canteen												0	
191.00 Research												0	
192.00 Physicians' Private Offices	27,216											40,878	560
192.01 Non-Allowable Meals												0	
192.02 Marketing	24,408											64,863	
193.02												0	
193.03												0	
194.00 Foundation	11,581											24,099	60
TOTAL	8,806,297	0	0	0	0	0	0	0	0	0		15,282,114	29,214
COST TO BE ALLOCATED	348,228	0	0	0	0	0	0	0	0	0		2,405,991	546,622
UNIT COST MULTIPLIER - SCH 8	0.039543	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000		0.157438	18.710954

Provider Name:
 PLUMAS DISTRICT HOSPITAL CAH

Fiscal Period Ended:
 JUNE 30, 2011

	OPER PLANT (SQ FT)	LAUNDRY & LINEN (LB LNDRY)	HOUSE-KEEPING (SQ FT)	DIETARY (MEALS SERVED)	CAFETERIA (PAID FTE'S)	MANT OF PERSONNEL	NURSING ADMIN (NURSE HR)	CENT SERV & SUPPLY (CSTD REQUIS)	PHARMACY (COST REQUIS)	MED REC (GROSS CHARGES)	SOC SERV (TIME SPENT)	OTHER SVC (TIME SPENT)
	(Adj)	(Adj)	(Adj)	(Adj 23-25)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj 26)	(Adj)	(Adj)
GENERAL SERVICE COST CENTERS												
1.00	Capital Related Costs-Buildings and Fixtures											
2.00	Capital Related Costs-Movable Equipment											
3.00	Other Capital Related Costs											
3.01												
3.02												
3.03												
3.04												
3.05												
3.06												
3.07												
3.08												
3.09												
4.00	Employee Benefits											
5.01												
5.02												
5.03												
5.04												
5.05												
5.06												
5.07												
5.08												
5.00	Administrative and General											
6.00	Maintenance and Repairs											
7.00	Operation of Plant											
8.00	284											
9.00	301											
10.00	777		777									
11.00	400		400	17,950								
12.00	Maintenance of Personnel											
13.00	200		200		2,297							
14.00	338		338									
15.00	165		165		3,398			698				
16.00	1,230		1,230		13,091							
17.00	Social Service											
18.00	Other General Service (specify)											
19.00	Nonphysician Anesthetists											
20.00	Nursing School											
21.00	Intern & Res. Service-Salary & Fringes (Approved)											
22.00	Intern & Res. Other Program Costs (Approved)											
23.00	Paramedical Ed. Program (specify)											
23.01												
23.02												
INPATIENT ROUTINE COST CENTERS												
30.00	3,731	60,057	3,731	5,328	35,891		34,817	36,223	1,974	1,842,301		
31.00	Intensive Care Unit											
32.00	Coronary Care Unit											
33.00	Burn Intensive Care Unit											
34.00	Surgical Intensive Care Unit											
35.00	Other Special Care (specify)											
40.00	Subprovider - IPF											
41.00	Subprovider - IRF											
42.00	Subprovider (specify)											
43.00	Nursery											
44.00	Skilled Nursing Facility											
45.00	Nursing Facility											
46.00	Other Long Term Care											
47.00										62,649		

STATE OF CALIFORNIA

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

SCHEDULE 9.2

Provider Name:
 PLUMAS DISTRICT HOSPITAL CAH

Fiscal Period Ended:
 JUNE 30, 2011

	OPER PLANT (SQ FT)	LAUNDRY & LINEN (LB LNDRY)	HOUSE-KEEPING (SQ FT)	DIETARY (MEALS SERVED)	CAFETERIA (PAID FTE'S)	MANT OF PERSONNEL	NURSING ADMIN (NURSE HR)	CENT SERV & SUPPLY (CSTD REQUIS)	PHARMACY (COST REQUIS)	MED REC (GROSS CHARGES)	SOC SERV (TIME SPENT)	OTHER SVC (TIME SPENT)
	7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	15.00	16.00	17.00	18.00
	(Adj)	(Adj)	(Adj)	(Adj 23-25)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj 26)	(Adj)	(Adj)
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
105.00 Kidney Acquisition												
106.00 Heart Acquisition												
107.00 Liver Acquisition												
108.00 Lung Acquisition												
109.00 Pancreas Acquisition												
110.00 Intestinal Acquisition												
111.00 Islet Acquisition												
112.00 Other Organ Acquisition (specify)												
113.00 Interest Expense												
114.00 Utilization Review-SNF												
115.00 Ambulatory Surgical Center (Distinct Part)												
116.00 Hospice												
117.00 Other Special Purpose (specify)												
190.00 Gift, Flower, Coffee Shop, & Canteen												
191.00 Research												
192.00 Physicians' Private Offices				1,957						2,108,688		
192.01 Non-Allowable Meals				859								
192.02 Marketing												
193.02												
193.03												
194.00 Foundation	60		60		1,752							
TOTAL	28,498	78,247	27,913	26,094	204,444	0	74,517	894,622	376,946	39,454,281	0	0
COST TO BE ALLOCATED	490,682	78,339	306,258	433,668	317,546	0	316,897	26,772	286,239	616,356	0	0
UNIT COST MULTIPLIER - SCH 8	17.218129	1.001180	10.971874	16.619441	1.553219	0.000000	4.252683	0.029925	0.759364	0.015622	0.000000	0.000000

Provider Name:
 PLUMAS DISTRICT HOSPITAL CAH

Fiscal Period Ended:
 JUNE 30, 2011

	NONPHY- SICIAN ANE	NURSING SCHOOL	I&R SVC&SAL	I&R OTHER PROG (ASG TIME)	PARAMEDICAL ED. PROG (ASG TIME)	STAT	STAT
	19.00	20.00	21.00	22.00	23.00	23.01	23.02
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
GENERAL SERVICE COST CENTERS							
1.00	Capital Related Costs-Buildings and Fixtures						
2.00	Capital Related Costs-Movable Equipment						
3.00	Other Capital Related Costs						
3.01							
3.02							
3.03							
3.04							
3.05							
3.06							
3.07							
3.08							
3.09							
4.00	Employee Benefits						
5.01							
5.02							
5.03							
5.04							
5.05							
5.06							
5.07							
5.08							
5.00	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 and Supply						
15.00	Pharmacy						
16.00	Medical Records & Library						
17.00	Social Service						
18.00	Other General Service (specify)						
19.00	Nonphysician Anesthetists						
20.00	Nursing School						
21.00	Intern & Res. Service-Salary & Fringes (Approved)						
22.00	Intern & Res. Other Program Costs (Approved)						
23.00	Paramedical Ed. Program (specify)						
23.01							
23.02							
INPATIENT ROUTINE COST CENTERS							
30.00	Adults & Pediatrics						
31.00	Intensive Care Unit						
32.00	Coronary Care Unit						
33.00	Burn Intensive Care Unit						
34.00	Surgical Intensive Care Unit						
35.00	Other Special Care (specify)						
40.00	Subprovider - IPF						
41.00	Subprovider - IRF						
42.00	Subprovider (specify)						
43.00	Nursery						
44.00	Skilled Nursing Facility						
45.00	Nursing Facility						
46.00	Other Long Term Care						
47.00							

Provider Name:
 PLUMAS DISTRICT HOSPITAL CAH

Fiscal Period Ended:
 JUNE 30, 2011

	NONPHY- SICIAN ANE	NURSING SCHOOL	I&R SVC&SAL	I&R OTHER PROG (ASG TIME)	PARAMEDICAL ED. PROG (ASG TIME)	STAT	STAT
	19.00	20.00	21.00	22.00	23.00	23.01	23.02
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
ANCILLARY COST CENTERS							
50.00	Operating Room						
51.00	Recovery Room						
52.00	Delivery Room and Labor Room						
53.00	Anesthesiology						
54.00	Radiology-Diagnostic						
55.00	Radiology-Therapeutic						
56.00	Radioisotope						
57.00	Computed Tomography (CT) Scan						
58.00	Magnetic Resonance Imaging (MRI)						
59.00	Cardiac Catheterization						
60.00	Laboratory						
61.00	PBP Clinical Laboratory Services-Program Only						
62.00	Whole Blood & Packed Red Blood Cells						
63.00	Blood Storing, Processing, & Trans.						
64.00	Intravenous Therapy						
65.00	Respiratory Therapy						
66.00	Physical Therapy						
67.00	Occupational Therapy						
68.00	Speech Pathology						
69.00	Electrocardiology						
70.00	Electroencephalography						
71.00	Medical Supplies Charged to Patients						
72.00	Implantable Devices Charged to Patients						
73.00	Drugs Charged to Patients						
74.00	Renal Dialysis						
75.00	ASC (Non-Distinct Part)						
76.00	Other Ancillary (specify)						
77.00							
78.00							
79.00							
80.00							
81.00							
82.00							
83.00							
84.00							
85.00							
86.00							
87.00							
87.01							
88.00	Rural Health Clinic (RHC)						
89.00	Federally Qualified Health Center (FQHC)						
90.00	Clinic						
91.00	Emergency						
92.00	Observation Beds						
93.00	Other Outpatient Services (Specify)						
93.01							
93.02							
93.03							
93.04							
95.00	Ambulance Services						
	NONREIMBURSABLE COST CENTERS						
95.01							
95.02							
96.00	Durable Medical Equipment-Rented						
97.00	Durable Medical Equipment-Sold						
98.00	Other Reimbursable (specify)						
99.00	Outpatient Rehabilitation Provider (specify)						
100.00	Intern-Resident Service (not appvd. tchng. prgm.)						
101.00	Home Health Agency						

TRIAL BALANCE OF EXPENSES

Provider Name:
PLUMAS DISTRICT HOSPITAL CAH

Fiscal Period Ended:
JUNE 30, 2011

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	GENERAL SERVICE COST CENTERS			
1.00	Capital Related Costs-Buildings and Fixtures	\$ 125,825	\$ (90,557)	\$ 35,268
2.00	Capital Related Costs-Movable Equipment	92,785	(92,785)	0
3.00	Other Capital Related Costs		0	0
3.01			0	0
3.02			0	0
3.03			0	0
3.04			0	0
3.05			0	0
3.06			0	0
3.07			0	0
3.08			0	0
3.09			0	0
4.00	Employee Benefits	347,903	0	347,903
5.01			0	0
5.02			0	0
5.03			0	0
5.04			0	0
5.05			0	0
5.06			0	0
5.07			0	0
5.08			0	0
5.00	Administrative and General	2,443,916	(99,009)	2,344,907
6.00	Maintenance and Repairs	453,410	2,687	456,097
7.00	Operation of Plant	426,198	(9,748)	416,450
8.00	Laundry and Linen Service	58,581	0	58,581
9.00	Housekeeping	248,431	0	248,431
10.00	Dietary	333,677	(49)	333,628
11.00	Cafeteria		0	0
12.00	Maintenance of Personnel		0	0
13.00	Nursing Administration	253,441	0	253,441
14.00	Central Services and Supply	9,089	0	9,089
15.00	Pharmacy	229,260	(1,112)	228,148
16.00	Medical Records & Library	453,815	(599)	453,216
17.00	Social Service		0	0
18.00	Other General Service (specify)		0	0
19.00	Nonphysician Anesthetists		0	0
20.00	Nursing School		0	0
21.00	Intern & Res. Service-Salary & Fringes (Approved)		0	0
22.00	Intern & Res. Other Program Costs (Approved)		0	0
23.00	Paramedical Ed. Program (specify)		0	0
23.01			0	0
23.02			0	0
	INPATIENT ROUTINE COST CENTERS			
30.00	Adults & Pediatrics	1,843,950	(161,282)	1,682,668
31.00	Intensive Care Unit		0	0
32.00	Coronary Care Unit		0	0
33.00	Burn Intensive Care Unit		0	0
34.00	Surgical Intensive Care Unit		0	0
35.00	Other Special Care (specify)		0	0
40.00	Subprovider - IPF		0	0
41.00	Subprovider - IRF		0	0
42.00	Subprovider (specify)		0	0
43.00	Nursery		89,567	89,567
44.00	Skilled Nursing Facility		0	0
45.00	Nursing Facility		0	0
46.00	Other Long Term Care		0	0
47.00			0	0

TRIAL BALANCE OF EXPENSES

Provider Name:
PLUMAS DISTRICT HOSPITAL CAH

Fiscal Period Ended:
JUNE 30, 2011

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
50.00	Operating Room	\$ 1,035,035	\$ (1,953)	\$ 1,033,082
51.00	Recovery Room		0	0
52.00	Delivery Room and Labor Room	27,541	66,831	94,372
53.00	Anesthesiology	157,868	0	157,868
54.00	Radiology-Diagnostic	1,546,546	(30,697)	1,515,849
55.00	Radiology-Therapeutic		0	0
56.00	Radioisotope		0	0
57.00	Computed Tomography (CT) Scan		0	0
58.00	Magnetic Resonance Imaging (MRI)		0	0
59.00	Cardiac Catheterization		0	0
60.00	Laboratory	1,272,419	(2,507)	1,269,912
61.00	PBP Clinical Laboratory Services-Program Only		0	0
62.00	Whole Blood & Packed Red Blood Cells		0	0
63.00	Blood Storing, Processing, & Trans.		0	0
64.00	Intravenous Therapy		0	0
65.00	Respiratory Therapy	368,406	(801)	367,605
66.00	Physical Therapy		0	0
67.00	Occupational Therapy		0	0
68.00	Speech Pathology		0	0
69.00	Electrocardiology		0	0
70.00	Electroencephalography		0	0
71.00	Medical Supplies Charged to Patients	41,372	0	41,372
72.00	Implantable Devices Charged to Patients		0	0
73.00	Drugs Charged to Patients	362,743	0	362,743
74.00	Renal Dialysis		0	0
75.00	ASC (Non-Distinct Part)		0	0
76.00	Other Ancillary (specify)		0	0
77.00			0	0
78.00			0	0
79.00			0	0
80.00			0	0
81.00			0	0
82.00			0	0
83.00			0	0
84.00			0	0
85.00			0	0
86.00			0	0
87.00			0	0
87.01			0	0
88.00	Rural Health Clinic (RHC)	4,587,324	(3,548)	4,583,776
89.00	Federally Qualified Health Center (FQHC)		0	0
90.00	Clinic		0	0
91.00	Emergency	882,750	0	882,750
92.00	Observation Beds		0	0
93.00	Other Outpatient Services (Specify)		0	0
93.01			0	0
93.02			0	0
93.03			0	0
93.04			0	0
95.00	Ambulance Services	287,708	6,958	294,666
	SUBTOTAL	\$ 17,889,993	\$ (328,604)	\$ 17,561,389
	NONREIMBURSABLE COST CENTERS			
95.01			0	0
95.02			0	0
96.00	Durable Medical Equipment-Rented		0	0
97.00	Durable Medical Equipment-Sold		0	0

TRIAL BALANCE OF EXPENSES

Provider Name:
PLUMAS DISTRICT HOSPITAL CAH

Fiscal Period Ended:
JUNE 30, 2011

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
98.00	Other Reimbursable (specify)		0	0
99.00	Outpatient Rehabilitation Provider (specify)		0	0
100.00	Intern-Resident Service (not appvd. tchnng. prgm.)		0	0
101.00	Home Health Agency		0	0
105.00	Kidney Acquisition		0	0
106.00	Heart Acquisition		0	0
107.00	Liver Acquisition		0	0
108.00	Lung Acquisition		0	0
109.00	Pancreas Acquisition		0	0
110.00	Intestinal Acquisition		0	0
111.00	Islet Acquisition		0	0
112.00	Other Organ Acquisition (specify)		0	0
113.00	Interest Expense		0	0
114.00	Utilization Review-SNF		0	0
115.00	Ambulatory Surgical Center (Distinct Part)		0	0
116.00	Hospice		0	0
117.00	Other Special Purpose (specify)		0	0
190.00	Gift, Flower, Coffee Shop, & Canteen		0	0
191.00	Research		0	0
192.00	Physicians' Private Offices		39,237	39,237
192.01	Non-Allowable Meals		0	0
192.02	Marketing		63,898	63,898
193.02			0	0
193.03			0	0
194.00	Foundation	23,581	0	23,581
	SUBTOTAL	\$ 23,581	\$ 103,135	\$ 126,716
200	TOTAL	\$ 17,913,574	\$ (225,469)	\$ 17,688,105

(To Schedule 8)

Provider Name							Fiscal Period		Provider NPI		Adjustments
PLUMAS DISTRICT HOSPITAL CAH							JULY 1, 2010 THROUGH JUNE 30, 2011		1326094269		36
Report References											
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
		Work Sheet	Part	Title	Line	Col.					
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>											
1	10A	A			1.00	7	Capital Related Costs-Buildings and Fixtures	\$125,825	\$1,065	\$126,890 *	
	10A	A			2.00	7	Capital Related Costs-Movable Equipment	92,785	(14,230)	78,555 *	
	10A	A			6.00	7	Maintenance and Repairs	453,410	2,687	456,097	
	10A	A			95.00	7	Ambulance Services	287,708	10,479	298,187 *	
							To reclassify property and automobile insurance to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, 2302.8, and 2304				
2	10A	A			5.00	7	Administrative and General	\$2,443,916	(\$713)	\$2,443,203 *	
	10A	A			95.00	7	Ambulance Services	* 298,187	713	298,900 *	
							To reclassify ambulance provider fee to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2104.1, 2300, 2302.4, 2302.8, and 2304				
3	10A	A			5.00	7	Administrative and General	* \$2,443,203	(\$39,237)	\$2,403,966 *	
	10A	A			192.00	7	Physicians' Private Offices	0	39,237	39,237	
							To reclassify physician billing costs for services directly billed under the physician provider number. 42 CFR 413.5 and 413.9 / CMS Pub. 15-1, Section 2182.3C				
4	10A	A			5.00	7	Administrative and General	* \$2,403,966	(\$1,191)	\$2,402,775 *	
	10A	A			192.02	7	Marketing	0	1,191	1,191 *	
							To reclassify marketing expense to a nonreimbursable cost center. 42 CFR 413.5, 413.9, and 413.24 CMS Pub. 15-1, Sections 2136.2, 2304, and 2328				
5	10A	A			5.00	7	Administrative and General	* \$2,402,775	(\$2,000)	\$2,400,775 *	
	10A	A			192.02	7	Marketing	* 1,191	2,000	3,191 *	
							To reclassify marketing expense to a nonreimbursable cost center. 42 CFR 413.5, 413.9, and 413.24 CMS Pub. 15-1, Sections 2136.2, 2304, and 2328				

Provider Name							Fiscal Period			Provider NPI		Adjustments	
PLUMAS DISTRICT HOSPITAL CAH							JULY 1, 2010 THROUGH JUNE 30, 2011			1326094269		36	
Report References													
Cost Report													
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.	Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted	
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>													
6	10A	A			5.00	7	Administrative and General	*	\$2,400,775	(\$27,032)	\$2,373,743	*	
	10A	A			192.02	7	Marketing	*	3,191	27,032	30,223	*	
							To reclassify marketing expense to a nonreimbursable cost center. 42 CFR 413.5, 413.9, and 413.24 CMS Pub. 15-1, Sections 2136.2, 2304, and 2328						

*Balance carried forward from prior/to subsequent adjustments

Provider Name			Fiscal Period				Provider NPI		Adjustments		
PLUMAS DISTRICT HOSPITAL CAH			JULY 1, 2010 THROUGH JUNE 30, 2011				1326094269		36		
Report References											
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
		Work Sheet	Part	Title	Line	Col.					
<u>ADJUSTMENTS TO REPORTED COSTS</u>											
7	10A	A			1.00	7	Capital Related Costs-Buildings and Fixtures To capitalize interest expense on land held for expansion. 42 CFR 413.20, 413.24, and 413.153 CMS Pub. 15-1, Sections 202, 206, and 2300	*	\$126,890	(\$20,639)	\$106,251 *
8	10A	A			1.00	7	Capital Related Costs-Buildings and Fixtures	*	\$106,251	(\$841)	\$105,410 *
	10A	A			2.00	7	Capital Related Costs-Movable Equipment To capitalize interest expense on land held for expansion. 42 CFR 413.20, 413.24, and 413.153 CMS Pub. 15-1, Sections 202, 206, and 2300	*	78,555	(877)	77,678 *
9	10A	A			1.00	7	Capital Related Costs-Buildings and Fixtures	*	\$105,410	(\$41,899)	\$63,511 *
	10A	A			2.00	7	Capital Related Costs-Movable Equipment To eliminate interest expense on unused bond funds. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 202 and 208	*	77,678	(43,660)	34,018 *
10	10A	A			1.00	7	Capital Related Costs-Buildings and Fixtures	*	\$63,511	(\$26,680)	\$36,831 *
	10A	A			2.00	7	Capital Related Costs-Movable Equipment To abate investment revenue against related costs. 42 CFR 413.5 and 413.9 CMS Pub. 15-1, Section 2328 CMS Pub. 15-2, Section 3613	*	34,018	(34,018)	0

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
PLUMAS DISTRICT HOSPITAL CAH							JULY 1, 2010 THROUGH JUNE 30, 2011		1326094269		36
Report References											
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
		Work Sheet	Part	Title	Line	Col.					
ADJUSTMENTS TO REPORTED COSTS											
11	10A	A		1.00	7	Capital Related Costs-Buildings and Fixtures	*	\$36,831	(\$1,563)	\$35,268	
	10A	A		5.00	7	Administrative and General	*	2,373,743	(26,135)	2,347,608 *	
	10A	A		7.00	7	Operation of Plant		426,198	(9,748)	416,450	
	10A	A		10.00	7	Dietary		333,677	(49)	333,628	
	10A	A		15.00	7	Pharmacy		229,260	(1,112)	228,148	
	10A	A		16.00	7	Medical Records & Library		453,815	(599)	453,216	
	10A	A		30.00	7	Adults and Pediatrics		1,843,950	(1,896)	1,842,054 *	
	10A	A		50.00	7	Operating Room		1,035,035	(1,953)	1,033,082	
	10A	A		52.00	7	Delivery Room and Labor Room		27,541	(2,987)	24,554 *	
	10A	A		54.00	7	Radiology-Diagnostic		1,546,546	(30,697)	1,515,849	
	10A	A		60.00	7	Laboratory		1,272,419	(2,507)	1,269,912	
	10A	A		65.00	7	Respiratory Therapy		368,406	(801)	367,605	
	10A	A		88.00	7	Rural Health Clinic (RHC)		4,587,324	(3,548)	4,583,776	
	10A	A		95.00	7	Ambulance Services	*	298,900	(4,234)	294,666	
						To adjust depreciation to agree with the provider's detailed depreciation schedules and eliminate depreciation for land. 42 CFR 413.20, 413.24, 413.50, and 413.134 CMS Pub. 15-1, Sections 102, 104.6, 2300, 2302.4, and 2304					
	10A	A		5.00	7	Administrative and General	*	\$2,347,608			
12						To eliminate retirement gift expense not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Section 2102.3			(\$380)		
13						To eliminate membership costs related to social, fraternal, or similar types of organizations and charity that is not patient care related. 42 CFR 413.178, 413.5, 413.89(b)(1), and 413.9 CMS Pub. 15-1, Sections 2102.3 and 2138.3			(200)		
14						To eliminate travel expense due to insufficient documentation that the expense is patient care related. 42 CFR 413.9(c)(3), 413.20, 413.24, and 431.107 CMS Pub. 15-1, Sections 2102.3, 2300, and 2304			(1,446) (\$2,026)	\$2,345,582 *	

Provider Name			Fiscal Period				Provider NPI		Adjustments		
PLUMAS DISTRICT HOSPITAL CAH			JULY 1, 2010 THROUGH JUNE 30, 2011				1326094269		36		
Report References											
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
		Work Sheet	Part	Title	Line	Col.					
<u>ADJUSTMENTS TO REPORTED COSTS</u>											
15	10A	A			5.00	7	Administrative and General To eliminate membership costs related to social, fraternal, or similar types of organizations. 42 CFR 413.5 and 413.9 CMS Pub. 15-1, Sections 2102.3 and 2138.3	*	\$2,345,582	(\$675)	\$2,344,907
16	10A	A			30.00	7	Adults and Pediatrics (General Routine Care)	*	\$1,842,054	(\$159,386)	\$1,682,668
	10A	A			43.00	7	Nursery		0	89,567	89,567
	10A	A			52.00	7	Delivery Room and Labor Room To adjust reported reclassifications for Labor and Delivery for proper cost finding. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	24,554	69,818	94,372
17	10A	A			192.02	7	Marketing To include marketing expense in a nonreimbursable cost center. 42 CFR 413.5, 413.9, and 413.24 CMS Pub. 15-1, Sections 2136.2, 2304, and 2328	*	\$30,223	\$33,675	\$63,898

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
PLUMAS DISTRICT HOSPITAL CAH							JULY 1, 2010 THROUGH JUNE 30, 2011		1326094269		36
Report References											
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
		Work Sheet	Part	Title	Line	Col.					
<u>ADJUSTMENTS TO REPORTED STATISTICS</u>											
18	9	B-1			5.00	1	Administrative and General (Square Feet)	3,637	(280)	3,357	
	9	B-1			91.00	1,6	Emergency	1,389	(280)	1,109	
	9	B-1			192.00	1,6	Physicians' Private Offices	0	560	560	
	9	B-1			6.00	6	Total - Square Feet	28,934	280	29,214	
To reclassify square footage statistics to a nonreimbursable cost center. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2328											
19	9	B-1			30.00	1,6	Adults and Pediatrics (Square Feet)	3,731	(195)	3,536	
	9	B-1			43.00	1,6	Nursery	0	195	195	
To reclassify square footage statistics in conjunction with adjustment number 16. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304											
20	9	B-1			5.00	4	Administrative and General (Gross Salaries)	1,510,744	(27,216)	1,483,528 *	
	9	B-1			192.00	4	Physicians' Private Offices	0	27,216	27,216	
To reclassify physician billing salary statistic for services directly billed under the physician provider number for proper allocation of indirect cost. 42 CFR 413.5 and 413.9 CMS Pub. 15-1, Sections 2182.3C, 2300, and 2304											
21	9	B-1			5.00	4	Administrative and General (Gross Salaries)	* 1,483,528	(24,408)	1,459,120	
	9	B-1			192.02	4	Marketing	0	24,408	24,408	
To reclassify gross salaries statistics to a nonreimbursable cost center. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2328											

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments
PLUMAS DISTRICT HOSPITAL CAH							JULY 1, 2010 THROUGH JUNE 30, 2011			1326094269		36
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
ADJUSTMENTS TO REPORTED STATISTICS												
22	9	B-1			30.00	4	Adults and Pediatrics (Gross Salaries)		1,335,440	(124,141)	1,211,299	
	9	B-1			43.00	4	Nursery		0	81,391	81,391	
	9	B-1			52.00	4	Delivery Room and Labor Room		30,502	42,750	73,252	
							To reclassify gross salaries statistics in conjunction with adjustment number 16. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304					
23	9	B-1			11.00	10	Cafeteria (Meals Served)		20,766	(1,957)	18,809 *	
	9	B-1			192.00	10	Physicians' Private Offices		0	1,957	1,957	
							To reclassify meals served statistics to a nonreimbursable cost center. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2328					
24	9	B-1			11.00	10	Cafeteria (Meals Served)	*	18,809	(859)	17,950	
	9	B-1			192.01	10	Non-allowable Meals		665	859	1,524 *	
							To reclassify meals served statistics for meals related to other than provider's personnel to a nonreimbursable cost center. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2102.3, 2105.2, 2304, 2306, and 2328					
25	9	B-1			192.01	10	Non-allowable Meals (Meals Served)	*	1,524	(665)	859	
	9	B-1			10.00	10	Total - Meals Served		26,759	(665)	26,094	
							To eliminate meals served statistics due to lack of documentation. 42 CFR 413.20, 413.24, and 431.107 CMS Pub. 15-1, Sections 2300 and 2304					

Provider Name			Fiscal Period				Provider NPI		Adjustments	
PLUMAS DISTRICT HOSPITAL CAH			JULY 1, 2010 THROUGH JUNE 30, 2011				1326094269		36	
Report References										
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
		Work Sheet	Part	Title	Line	Col.				
<u>ADJUSTMENTS TO REPORTED STATISTICS</u>										
26	9	B-1		30.00	16	Adults and Pediatrics (Gross Revenue)	3,838,564	(1,996,263)	1,842,301	
	9	B-1		43.00	16	Nursery	0	62,649	62,649	
	9	B-1		50.00	16	Operating Room	4,073,023	439,455	4,512,478	
	9	B-1		52.00	16	Delivery Room and Labor Room	131,335	(60,403)	70,932	
	9	B-1		65.00	16	Respiratory Therapy	1,733,136	122,808	1,855,944	
	9	B-1		91.00	16	Emergency	3,245,950	506,534	3,752,484	
	9	B-1		92.00	16	Observation Beds	0	2,115,860	2,115,860	
	9	B-1		192.00	16	Physicians' Private Offices	0	2,108,688	2,108,688	
	9	B-1		16.00	16	Total - Gross Revenue	36,154,953	3,299,328	39,454,281	
<p>To adjust gross revenue statistics to agree with the provider's records, to include physician revenue, and to reclassify Nursery charges for proper allocation of indirect cost. 42 CFR 405.2470, 413.20, and 413.24 CMS Pub. 15-1, Sections 2182.3C, 2300, 2302.1, 2304, and 2306</p>										

Provider Name							Fiscal Period			Provider NPI		Adjustments
PLUMAS DISTRICT HOSPITAL CAH							JULY 1, 2010 THROUGH JUNE 30, 2011			1326094269		36
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report												
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.						
<u>ADJUSTMENT TO REPORTED PATIENT DAYS</u>												
27	4A	D-1		XIX	42.00	2	Total Inpatient Days - Nursery To adjust total nursery patient days to agree with the provider's records. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2205, 2300, and 2304			0	136	136

Provider Name			Fiscal Period					Provider NPI		Adjustments
PLUMAS DISTRICT HOSPITAL CAH			JULY 1, 2010 THROUGH JUNE 30, 2011					1326094269		36
Report References			Explanation of Audit Adjustments					As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report								
		Work Sheet	Part	Title	Line	Col.				
ADJUSTMENT TO REPORTED TOTAL CHARGES										
28	5	C	I	XIX	50.00	8	Operating Room	\$4,073,023	\$439,455	\$4,512,478
	5	C	I	XIX	52.00	8	Delivery Room and Labor Room	131,335	(60,403)	70,932
	5	C	I	XIX	65.00	8	Respiratory Therapy	1,733,136	122,808	1,855,944
	5	C	I	XIX	91.00	8	Emergency	4,616,572	(864,088)	3,752,484
	5	C	I	XIX	92.00	8	Observation Beds	2,064,422	51,438	2,115,860
To adjust total charges to agree with provider's records and to eliminate physician revenue for services which are billed under the physician's provider number. 42 CFR 405.2470, 413.20, and 413.24 CMS Pub. 15-1, Sections 2182.3C, 2300, 2302.1, and 2304										

Provider Name							Fiscal Period			Provider NPI		Adjustments
PLUMAS DISTRICT HOSPITAL CAH							JULY 1, 2010 THROUGH JUNE 30, 2011			1326094269		36
Report References												
Cost Report												
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.	Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
<u>ADJUSTMENT TO REPORTED PROVIDER-BASED PHYSICIANS</u>												
29	7	DHS 3092			53.00		Anesthesiology			\$62,653	(\$62,653)	\$0
	7	DHS 3092			91.00		Emergency			17,759	(17,759)	0
							To eliminate Medi-Cal Ancillary Charges for professional fees that are not combine billed.					
							42 CFR 413.20 and 413.24					
							CMS Pub. 15-1, Sections 2300 and 2304					

Provider Name			Fiscal Period					Provider NPI		Adjustments
PLUMAS DISTRICT HOSPITAL CAH			JULY 1, 2010 THROUGH JUNE 30, 2011					1326094269		36
Report References			Explanation of Audit Adjustments					As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report								
		Work Sheet	Part	Title	Line	Col.				
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT										
30	4A	D-1		XIX	42.00	4	Medi-Cal Days - Nursery	0	97	97
31	2	E-3	VII	XIX	8.00	1	Medi-Cal Routine Service Charges	\$266,175	\$93,951	\$360,126
32	1	E-3	VII	XIX	41.00	1	Medi-Cal Interim Payment	\$742,852	\$23,227	\$766,079
<p style="text-align: center;">To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary Payment Data: Report Date: August 7, 2013 Payment Period: July 1, 2010 through July 31, 2013 Service Period: July 1, 2010 through June 30, 2011 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64 and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404 and 2408 CCR, Title 22, Sections 51173, 51511, 51541 and 51542</p>										
33	4	D-1	I	XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics To eliminate Medi-Cal routine days for billed Medi-Cal Days by 25% and 50%, for claims submitted during the 7th through 9th month (RAD Code 475) and 10th through 12th month (RAD Code 476) after the month of service, respectively. 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 W&I Code, 14115	254.00	(0.50)	253.50

Provider Name							Fiscal Period		Provider NPI		Adjustments		
PLUMAS DISTRICT HOSPITAL CAH							JULY 1, 2010 THROUGH JUNE 30, 2011		1326094269		36		
Report References													
Cost Report													
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.	Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted	
<u>ADJUSTMENTS TO OTHER MATTERS</u>													
	1	Not Reported					Overpayments			\$0			
34							To recover outstanding 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				\$21,817		
35							To recover Medi-Cal overpayments for Share of Cost due to insufficient documentation. 42 CFR 413.5, 413.20, and 413.24 CMS Pub. 15-1, Sections 2300, 2304, and 2409 CCR, Title 22, Sections 50786 and 51458.1				98		
36							To recover Medi-Cal overpayments for Share of Cost due to lack of documentation. 42 CFR 413.5, 413.20, 413.24, and 431.107 CMS Pub. 15-1, Sections 2300, 2304, and 2409 CCR, Title 22, Sections 50786 and 51458.1 W&I Code 14124.2(b)				991	\$22,906	\$22,906