

**REPORT
ON THE
COST REPORT REVIEW**

**EASTERN PLUMAS HEALTH CARE
PORTOLA, CALIFORNIA
NATIONAL PROVIDER IDENTIFIERS:
1326044140 AND 1609872415**

**FISCAL PERIOD ENDED
JUNE 30, 2012**

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

**Section Chief: Robert G. Kwick
Audit Supervisor: Gary Diffenderffer
Auditor: Firas Yaghmour**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

October 16, 2013

Jeri Nelson, CFO
Eastern Plumas Health Care
500 First Avenue
Portola, CA 96122-9406

EASTERN PLUMAS HEALTH CARE
NATIONAL PROVIDER IDENTIFIER 1326044140
FISCAL PERIOD ENDED JUNE 30, 2012

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

In our opinion, the audited settlement for the fiscal period due the State in the amount of \$10,884 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. Computation of Distinct Part Nursing Facility Per Diem (DPNF 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 fiscal intermediary. Instructions regarding payment will be included with the Statement of Account Status.

Future long-term care prospective rates may be affected by this examination. The extent of the rate changes will be determined by the Department's Fee-For-Service Rates Development Division.

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

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

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. Kvick, Chief
Audits Section—Sacramento
Financial Audits Branch

Certified

SUMMARY OF FINDINGS

Provider Name:
EASTERN PLUMAS HEALTH CARE

Fiscal Period Ended:
JUNE 30, 2012

		SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1) Provider NPI: 1326044140	Reported	\$ (456)	
	Net Change	\$ (4,090)	
	Audited Amount Due Provider (State)	\$ (4,546)	
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: 1609872415	Reported		\$ 279.02
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 279.02
	Audited Amount Due Provider (State)	\$ (6,338)	
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)		\$ (10,884)	
9. Total Medi-Cal Cost			\$ 0

SUMMARY OF FINDINGS

Provider Name:
EASTERN PLUMAS HEALTH CARE

Fiscal Period Ended:
JUNE 30, 2012

		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)		\$ (10,884)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
EASTERN PLUMAS HEALTH CARE

Fiscal Period Ended:
JUNE 30, 2012

Provider NPI:
1326044140

		REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)		\$ <u>219,156</u>	\$ <u>221,678</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>219,156</u>	\$ <u>221,678</u>
6. Interim Payments (Adj)		\$ <u>(219,612)</u>	\$ <u>(219,612)</u>
7. Balance Due Provider (State)		\$ <u>(456)</u>	\$ <u>2,066</u>
8. Duplicate Payments (Adj)		\$ <u>0</u>	\$ <u>0</u>
9. Medi-Cal Credit Balances (Adj 5)		\$ <u>0</u>	\$ <u>(6,612)</u>
10.	\$	\$ <u>0</u>	\$ <u>0</u>
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)		\$ <u><u>(456)</u></u>	\$ <u><u>(4,546)</u></u>

(To Summary of Findings)

COMPUTATION OF LESSER OF
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:
EASTERN PLUMAS HEALTH CAREFiscal Period Ended:
JUNE 30, 2012Provider NPI:
1326044140

REPORTED

AUDITED

REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3) \$ 219,156 \$ 221,678

CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj 3) \$ 211,387 \$ 319,2043. Inpatient Ancillary Service Charges (Adj) \$ 267,404 \$ 267,4044. Total Charges - Medi-Cal Inpatient Services \$ 478,791 \$ 586,6085. Excess of Customary Charges Over Reasonable Cost
(Line 4 minus Line 1) * \$ 259,635 \$ 364,9306. 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:
EASTERN PLUMAS HEALTH CAREFiscal Period Ended:
JUNE 30, 2012Provider NPI:
1326044140

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)	1,420	1,405
2. Inpatient Days (include private, exclude swing-bed)	1,070	1,073
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj 1)	999	1,002
5. Medicare NF Swing-Bed Days through Dec 31 (Adj 1)	171	153
6. Medicare NF Swing-Bed Days after Dec 31 (Adj)	179	179
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)	121	121

SWING-BED ADJUSTMENT

17. Medicare NF Swing-Bed Rates through Dec 31 (Adj 4)	\$ 0.00	\$ 1,124.81
18. Medicare NF Swing-Bed Rates after Dec 31 (Adj 4)	\$ 0.00	\$ 1,124.81
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)	\$ 1,580,360	\$ 1,580,362
22. Medicare NF Swing-Bed Cost through Dec 31 (L 5 x L 17)	\$ 0	\$ 172,096
23. Medicare NF Swing-Bed Cost after Dec 31 (L 6 x L 18)	\$ 0	\$ 201,341
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)	\$ 389,525	\$ 373,437
27. Inpatient Routine Cost Net of Swing-Bed (L 21 minus L 26)	\$ 1,190,835	\$ 1,206,925

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 2,611,077	\$ 2,611,077
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 2,611,077	\$ 2,611,077
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 ÷ L 28)	\$ 0.456070	\$ 0.462233
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)	\$ 2,613.69	\$ 2,605.87
34. Avg Per Diem Prvt Room Charge Differential (L 32 minus L 33)	\$ 0.00	\$ 0.00
35. Average Per Diem Private Room Cost Differential (L 31 x L 34)	\$ 0.00	\$ 0.00
36. Private Room Cost Differential Adjustment (L 35 x L 3)	\$ 0	\$ 0
37. Inpatient Rout Cost Net of Swing-Bed & Prvt Rm (L 27 minus L 36)	\$ 1,190,835	\$ 1,206,925

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 ÷ L 2)	\$ 1,112.93	\$ 1,124.81
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 134,665	\$ 136,102
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 0	\$ 0
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 134,665	\$ 136,102

(To Schedule 3)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
EASTERN PLUMAS HEALTH CARE

Fiscal Period Ended:
JUNE 30, 2012

Provider NPI:
1326044140

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 43, 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
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	\$ 0

(To Schedule 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
EASTERN PLUMAS HEALTH CARE

Fiscal Period Ended:
JUNE 30, 2012

Provider NPI:
1326044140

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:
EASTERN PLUMAS HEALTH CARE

Fiscal Period Ended:
JUNE 30, 2012

Provider NPI:
1326044140

ANCILLARY COST CENTERS		TOTAL ANCILLARY COST *	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST TO CHARGES	MEDI-CAL CHARGES (From Schedule 6)	MEDI-CAL COST
50.00	Operating Room	\$ 195,498	\$ 392,968	0.497492	\$ 0	\$ 0
51.00	Recovery Room	0	0	0.000000	0	0
52.00	Labor Room and Delivery Room	0	0	0.000000	0	0
53.00	Anesthesiology	27,753	62,234	0.445949	0	0
54.00	Radiology-Diagnostic	1,356,668	4,302,685	0.315307	36,159	11,401
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	1,597,680	5,099,800	0.313283	59,035	18,495
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	197,191	411,627	0.479052	0	0
66.00	Physical Therapy	230,274	588,275	0.391439	24,024	9,404
67.00	Occupational Therapy	97,059	222,076	0.437054	0	0
68.00	Speech Pathology	13,236	30,683	0.431394	0	0
69.00	Electrocardiology	49,453	441,622	0.111981	9,395	1,052
70.00	Electroencephalography	0	0	0.000000	0	0
71.00	Medical Supplies Charged to Patients	466,292	1,355,920	0.343893	59,527	20,471
72.00	Implantable Devices Charged to Patients	76,041	125,468	0.606056	0	0
73.00	Drugs Charged to Patients	404,907	1,296,592	0.312285	79,264	24,753
74.00	Renal Dialysis	0	0	0.000000	0	0
75.00	ASC (Non-Distinct Part)	0	0	0.000000	0	0
76.00	Endoscopy	60,399	300,951	0.200694	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
88.00	Rural Health Clinic (RHC)	2,899,132	3,026,166	0.958022	0	0
88.01	Rural Health Clinic (RHC) II	598,188	610,591	0.979687	0	0
88.02	Rural Health Clinic (RHC) III	332,511	461,724	0.720152	0	0
88.03	Rural Health Clinic (RHC) IV	493,734	595,813	0.828672	0	0
90.00	Clinic	0	0	0.000000	0	0
91.00	Emergency	1,812,390	2,436,893	0.743730	0	0
92.00	Observation Beds	0	87,646	0.000000	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
93.05		0	0	0.000000	0	0
	TOTAL	\$ 10,908,408	\$ 21,849,734		\$ 267,404	\$ 85,576

(To Schedule 3)

* From Schedule 8, Column 26

ADJUSTMENTS TO MEDI-CAL CHARGES

Provider Name:
EASTERN PLUMAS HEALTH CAREFiscal Period Ended:
JUNE 30, 2012Provider NPI:
1326044140

ANCILLARY CHARGES		REPORTED	ADJUSTMENTS (Adj 2)	AUDITED
50.00	Operating Room	\$	\$	\$ 0
51.00	Recovery Room			0
52.00	Labor Room and Delivery Room			0
53.00	Anesthesiology			0
54.00	Radiology-Diagnostic	36,159		36,159
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	59,035		59,035
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			0
66.00	Physical Therapy	1,225	22,799	24,024
67.00	Occupational Therapy			0
68.00	Speech Pathology			0
69.00	Electrocardiology	9,395		9,395
70.00	Electroencephalography			0
71.00	Medical Supplies Charged to Patients	82,326	(22,799)	59,527
72.00	Implantable Devices Charged to Patients			0
73.00	Drugs Charged to Patients	79,264		79,264
74.00	Renal Dialysis			0
75.00	ASC (Non-Distinct Part)			0
76.00	Endoscopy			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
88.00	Rural Health Clinic (RHC)			0
88.01	Rural Health Clinic (RHC) II			0
88.02	Rural Health Clinic (RHC) III			0
88.03	Rural Health Clinic (RHC) IV			0
90.00	Clinic			0
91.00	Emergency			0
92.00	Observation Beds			0
93.00	Other Outpatient Services (Specify)			0
93.01				0
93.02				0
93.03				0
93.04				0
93.05				0
TOTAL MEDI-CAL ANCILLARY CHARGES		\$ 267,404	\$ 0	\$ 267,404

(To Schedule 5)

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

Provider Name:
EASTERN PLUMAS HEALTH CARE

Fiscal Period Ended:
JUNE 30, 2012

Provider NPI:
1609872415

	REPORTED	AUDITED	DIFFERENCE
COMPUTATION OF DISTINCT PART (DP) NURSING FACILITY PER DIEM			
1. Distinct Part Ancillary Cost (DPNF Sch 3)	\$ 0	\$ 0	\$ 0
2. Distinct Part Routine Cost (DPNF Sch 2)	\$ 5,630,994	\$ 5,630,993	\$ (0)
3. Total Distinct Part Facility Cost (Lines 1 & 2)	\$ 5,630,994	\$ 5,630,993	\$ (0)
4. Total Distinct Part Patient Days (Adj)	20,181	20,181	0
5. Average DP Per Diem Cost (Line 3 ÷ Line 4)	\$ 279.02	\$ 279.02	\$ 0.00
DPNF OVERPAYMENTS AND OVERBILLINGS			
6. Medi-Cal Overpayments (Adj 6)	\$ 0	\$ (6,338)	\$ (6,338)
7. Medi-Cal Credit Balances (Adj)	\$ 0	\$ 0	\$ 0
8. MEDI-CAL SETTLEMENT Due Provider (State)	\$ 0	\$ (6,338)	\$ (6,338)
	(To Summary of Findings)		
GENERAL INFORMATION			
9. Total Licensed Distinct Part Beds (C/R, W/S S-3)	66	66	0
10. Total Licensed Capacity (All levels) (Adj)	75	75	0
11. Total Medi-Cal DP Patient Days (Adj)	18,113	18,113	0
CAPITAL RELATED COST			
12. Direct Capital Related Cost	N/A	\$ 0	N/A
13. Indirect Capital Related Cost (DPNF Sch 5)	N/A	\$ 228,139	N/A
14. Total Capital Related Cost (Lines 12 & 13)	N/A	\$ 228,139	N/A
TOTAL SALARY & BENEFITS			
15. Direct Salary & Benefits Expenses	N/A	\$ 2,256,075	N/A
16. Allocated Salary & Benefits (DPNF Sch 5)	N/A	\$ 994,396	N/A
17. Total Salary & Benefits Expenses (Lines 15 & 16)	N/A	\$ 3,250,471	N/A

SUMMARY OF DISTINCT PART FACILITY EXPENSES

Provider Name:
EASTERN PLUMAS HEALTH CARE

Fiscal Period Ended:
JUNE 30, 2012

Provider NPI:
1609872415

COL.	COST CENTER DIRECT AND ALLOCATED EXPENSE	REPORTED	AUDITED *	DIFFERENCE
0.00	Distinct Part	\$ 3,136,249	\$ 3,136,249	\$ 0
1.00	New Cap Rel Costs-Bldg & Fixt	161,291	161,291	0
2.00	New Cap Rel Costs-Mvble Equip	1,768	1,768	(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	41,999	41,998	(1)
5.01	Nonpatient Telephones	18,307	18,307	0
5.02	Information Technology		0	0
5.03	Purchasing, Receiving and Stores	9,257	9,257	0
5.04	Admitting		0	0
5.05	Cashiering/ Accounts Receivable		0	0
5.07			0	0
5.08			0	0
5.09			0	0
5.06	Other Administrative and General	271,967	271,966	(1)
6.00	Maintenance and Repairs	182,569	182,570	1
7.00	Operation of Plant	365,940	365,940	(0)
8.00	Laundry and Linen Service	115,372	115,372	0
9.00	Housekeeping	279,357	279,355	(2)
10.00	Dietary	1,034,538	1,034,540	2
11.00	Cafeteria	12,380	12,381	1
12.00	Maintenance of Personnel		0	0
13.00	Nursing Administration		0	0
14.00	Central Services and Supply		0	0
15.00	Pharmacy		0	0
16.00	Medical Records & Library		0	0
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
101.00	TOTAL DIRECT AND ALLOCATED EXPENSES	\$ 5,630,994	\$ 5,630,993	\$ (0)

(To DPNF Sch 1)

* From Schedule 8, line 44 plus line 45.

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

Provider Name:
EASTERN PLUMAS HEALTH CARE

Fiscal Period Ended:
JUNE 30, 2012

Provider NPI:
1609872415

COL.	COST CENTER	AUDITED CAP RELATED * (COL 1)	AUDITED SAL & EMP BENEFITS * (COL 2)
1.00	New Cap Rel Costs-Bldg & Fixt	\$ 161,291	\$ N/A
2.00	New Cap Rel Costs-Mvble Equip	1,768	N/A
3.00	Other Capital Related Costs	0	N/A
3.01		0	N/A
3.02		0	N/A
3.03		0	N/A
3.04		0	N/A
3.05		0	N/A
3.06		0	N/A
3.07		0	N/A
3.08		0	N/A
3.09		0	N/A
4.00	Employee Benefits	538	41,460
5.01	Nonpatient Telephones	67	0
5.02	Information Technology	0	0
5.03	Purchasing, Receiving and Stores	314	5,345
5.04	Admitting	0	0
5.05	Cashiering/ Accounts Receivable	0	0
5.07		0	0
5.08		0	0
5.09		0	0
5.06	Other Administrative and General	10,117	124,551
6.00	Maintenance and Repairs	13,944	123,754
7.00	Operation of Plant	1,653	12,519
8.00	Laundry and Linen Service	4,613	25,228
9.00	Housekeeping	1,978	180,460
10.00	Dietary	31,480	475,390
11.00	Cafeteria	377	5,689
12.00	Maintenance of Personnel	0	0
13.00	Nursing Administration	0	0
14.00	Central Services and Supply	0	0
15.00	Pharmacy	0	0
16.00	Medical Records & Library	0	0
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
101	TOTAL ALLOCATED INDIRECT EXPENSES	\$ 228,139	\$ 994,396

* These amounts include both Skilled Nursing Facility expenses,
line 44 and Nursing Facility expenses, line 45.

(To DPNF SCH 1)

Provider Name:
EASTERN PLUMAS HEALTH CARE

Fiscal Period Ended:
JUNE 30, 2012

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 5.07	ALLOC COST 5.08	ALLOC COST 5.09	ACCUMULATE COST	ADMINIS- TRATIVE & GENERAL 5.06
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	3,402	275
191.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
192.00 Physicians' Private Offices	0	0	0	0	0	0	0	0	0	0	0	0
193.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
193.01	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
193.04	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	<u>0</u>	<u>172,499</u>	<u>173,308</u>	<u>498,903</u>	<u>66,779</u>	<u>147,870</u>	<u>666,135</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>19,441,811</u>	<u>1,452,278</u>

Provider Name:
EASTERN PLUMAS HEALTH CARE

Fiscal Period Ended:
JUNE 30, 2012

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	3,851	7,719	0	5,892	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	0	0	0	0	0	0	0	0	0	0	0
193.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
193.01	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
193.04	0	0	0	0	0	0	0	0	0	0	0	0
0												
TOTAL	<u>441,135</u>	<u>835,527</u>	<u>161,897</u>	<u>662,078</u>	<u>1,128,242</u>	<u>29,715</u>	<u>0</u>	<u>420,190</u>	<u>0</u>	<u>0</u>	<u>471,608</u>	<u>0</u>

Provider Name:
EASTERN PLUMAS HEALTH CARE

Fiscal Period Ended:
JUNE 30, 2012

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	21,139	0	21,139
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	0	0	0
193.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0
193.01	0	0	0	0	0	0	0	0	0	0	0
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
193.04	0	0	0	0	0	0	0	0	0	0	0
TOTAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>19,441,811</u>	<u>0</u>	<u>19,441,811</u>

Provider Name:
EASTERN PLUMAS HEALTH CARE

Fiscal Period Ended:
JUNE 30, 2012

	EMP BENE (GROSS SALARIES)	NONPATIENT TELEPHONES NON-PT PHONES	INFORMATION TECHNOLOGY (GROSS PT REV)	PURCHASING, REC & STORE (COST OF SUPPL 5.03	ADMITTING (ADJ GROSS PT REV)	CASHIERING/ ACC OUNTS REC (GROSS PT REV)	5.07	5.08	5.09	RECON- CILIATION	OTH ADM & GEN (ACCUM COST) 5.06	MANT & REPAIRS (SQ FT) 6.00 (Adj)
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)				(Adj)
GENERAL SERVICE COST CENTERS												
1.00	New Cap Rel Costs-Bldg & Fixt											
2.00	New Cap Rel Costs-Mvble Equip											
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	Nonpatient Telephones											
5.02	Information Technology	259,556	8									
5.03	Purchasing, Receiving and Stores	37,862										
5.04	Admitting	109,224		3,539								
5.05	Cashiering/ Accounts Receivable	454,467	4	4,546								
5.07												
5.08												
5.09												
5.06	Other Administrative and General	651,859	12	25,784								
6.00	Maintenance and Repairs	278,806	12							408,182		
7.00	Operation of Plant		2							773,114		
8.00	Laundry and Linen Service	25,238		2,877						132,435	610	
9.00	Housekeeping	391,170		59,537						594,592	214	
10.00	Dietary	418,547	3	58,529						907,878	3,105	
11.00	Cafeteria									0		
12.00	Maintenance of Personnel									0		
13.00	Nursing Administration	272,077	4	6,511						381,110	163	
14.00	Central Services and Supply									0		
15.00	Pharmacy									0		
16.00	Medical Records & Library	201,420	4	781						411,771	546	
17.00	Social Service									0		
18.00	Other General Service (specify)									0		
19.00	Nonphysician Anesthetists									0		
20.00	Nursing School									0		
21.00	Intern & Res. Service-Salary & Fringes (Approved)									0		
22.00	Intern & Res. Other Program Costs (Approved)									0		
23.00	Paramedical Ed. Program (specify)									0		
23.01										0		
23.02										0		
INPATIENT ROUTINE COST CENTERS												
30.00	Adults & Pediatrics (Gen Routine)	616,602	3	3,265,613	33,278	3,265,613	3,265,613			979,685	2,402	
31.00	Intensive Care Unit									0		
32.00	Coronary Care Unit									0		
33.00	Burn Intensive Care Unit									0		
34.00	Surgical Intensive Care Unit									0		
35.00	Other Special Care (specify)									0		
40.00	Subprovider - IPF									0		
41.00	Subprovider - IRF									0		
42.00	Subprovider (specify)									0		
43.00	Nursery									0		
44.00	Skilled Nursing Facility	2,256,075	15	109,892						3,368,870	17,826	
45.00	Nursing Facility									0		
46.00	Other Long Term Care									0		
47.00										0		

Provider Name:
EASTERN PLUMAS HEALTH CARE

Fiscal Period Ended:
JUNE 30, 2012

	EMP BENE (GROSS SALARIES)	NONPATIENT TELEPHONES NON-PT PHONES	INFORMATION TECHNOLOGY (GROSS PT REV)	PURCHASING, REC & STORE (COST OF SUPPL)	ADMITTING (ADJ GROSS PT REV)	CASHIERING/ ACC OUNTS REC (GROSS PT REV)	STAT 5.07 (Adj)	STAT 5.08 (Adj)	STAT 5.09 (Adj)	RECON- CILIATION	OTH ADM & GEN (ACCUM COST) 5.06	MANT & REPAIRS (SQ FT) 6.00 (Adj)
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									3,402		376
191.00	Research										0	
192.00	Physicians' Private Offices										0	
193.00	Nonpaid Workers										0	
193.01											0	
193.02											0	
193.03											0	
193.04											0	
	TOTAL	9,266,468	142	28,749,896	792,778	24,055,602	28,749,896	0	0	0	17,989,533	43,072
	COST TO BE ALLOCATED	172,499	173,308	498,903	66,779	147,870	666,135	0	0	0	1,452,278	441,135
	UNIT COST MULTIPLIER - SCH 8	0.018615	1220.480129	0.017353	0.084234	0.006147	0.023170	0.000000	0.000000	0.000000	0.080729	10.241795

Provider Name:

Fiscal Period Ended:

EASTERN PLUMAS HEALTH CARE

JUNE 30, 2012

	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)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(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	376		376									
191.00 Research												
192.00 Physicians' Private Offices												
193.00 Nonpaid Workers												
193.01												
193.02												
193.03												
193.04												
TOTAL	40,701	132,271	42,248	57,675	120	0	26,645	0	0	28,749,896	0	0
COST TO BE ALLOCATED	835,527	161,897	662,078	1,128,242	29,715	0	420,190	0	0	471,608	0	0
UNIT COST MULTIPLIER - SCH 8	20.528416	1.223977	15.671239	19.562061	247.623083	0.000000	15.769925	0.000000	0.000000	0.016404	0.000000	0.000000

Provider Name:

EASTERN PLUMAS HEALTH CARE

Fiscal Period Ended:

JUNE 30, 2012

	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	New Cap Rel Costs-Bldg & Fixt						
2.00	New Cap Rel Costs-Mvble Equip						
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	Nonpatient Telephones						
5.02	Information Technology						
5.03	Purchasing, Receiving and Stores						
5.04	Admitting						
5.05	Cashiering/ Accounts Receivable						
5.07							
5.08							
5.09							
5.06	Other 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 (Gen Routine)						
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:
EASTERN PLUMAS HEALTH CARE

Fiscal Period Ended:
JUNE 30, 2012

	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	Labor Room and Delivery 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	Endoscopy						
77.00							
78.00							
79.00							
80.00							
81.00							
82.00							
83.00							
84.00							
85.00							
86.00							
88.00	Rural Health Clinic (RHC)						
88.01	Rural Health Clinic (RHC) II						
88.02	Rural Health Clinic (RHC) III						
88.03	Rural Health Clinic (RHC) IV						
90.00	Clinic						
91.00	Emergency						
92.00	Observation Beds						
93.00	Other Outpatient Services (Specify)						
93.01							
93.02							
93.03							
93.04							
93.05							
NONREIMBURSABLE COST CENTERS							
94.00	Home Program Dialysis						
95.00	Ambulance Services						
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. tchn. prgm.)						
101.00	Home Health Agency						

TRIAL BALANCE OF EXPENSES

Provider Name:
EASTERN PLUMAS HEALTH CARE

Fiscal Period Ended:
JUNE 30, 2012

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	GENERAL SERVICE COST CENTERS			
1.00	New Cap Rel Costs-Bldg & Fixt	\$ 503,300	\$ 0	\$ 503,300
2.00	New Cap Rel Costs-Mvble Equip	25,762	0	25,762
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	170,291	0	170,291
5.01	Nonpatient Telephones	172,672	0	172,672
5.02	Information Technology	472,524	0	472,524
5.03	Purchasing, Receiving and Stores	63,821	0	63,821
5.04	Admitting	143,286	0	143,286
5.05	Cashiering/ Accounts Receivable	638,483	0	638,483
5.07			0	0
5.08			0	0
5.09			0	0
5.06	Other Administrative and General	1,369,584	0	1,369,584
6.00	Maintenance and Repairs	356,000	0	356,000
7.00	Operation of Plant	769,230	0	769,230
8.00	Laundry and Linen Service	126,196	0	126,196
9.00	Housekeeping	580,359	0	580,359
10.00	Dietary	863,346	0	863,346
11.00	Cafeteria		0	0
12.00	Maintenance of Personnel		0	0
13.00	Nursing Administration	369,065	0	369,065
14.00	Central Services and Supply		0	0
15.00	Pharmacy		0	0
16.00	Medical Records & Library	398,052	0	398,052
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 (Gen Routine)	787,106	0	787,106
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		0	0
44.00	Skilled Nursing Facility	3,136,249	0	3,136,249
45.00	Nursing Facility		0	0
46.00	Other Long Term Care		0	0
47.00			0	0

TRIAL BALANCE OF EXPENSES

Provider Name:
EASTERN PLUMAS HEALTH CARE

Fiscal Period Ended:
JUNE 30, 2012

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
50.00	Operating Room	\$ 79,892	\$ 0	\$ 79,892
51.00	Recovery Room		0	0
52.00	Labor Room and Delivery Room		0	0
53.00	Anesthesiology	21,831	0	21,831
54.00	Radiology-Diagnostic	862,049	0	862,049
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	1,102,720	0	1,102,720
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	137,984	0	137,984
66.00	Physical Therapy	141,710	0	141,710
67.00	Occupational Therapy	76,074	0	76,074
68.00	Speech Pathology	10,350	0	10,350
69.00	Electrocardiology	18,006	0	18,006
70.00	Electroencephalography		0	0
71.00	Medical Supplies Charged to Patients	278,630	0	278,630
72.00	Implantable Devices Charged to Patients	57,737	0	57,737
73.00	Drugs Charged to Patients	276,040	0	276,040
74.00	Renal Dialysis		0	0
75.00	ASC (Non-Distinct Part)		0	0
76.00	Endoscopy	35,852	0	35,852
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
88.00	Rural Health Clinic (RHC)	2,227,955	0	2,227,955
88.01	Rural Health Clinic (RHC) II	420,745	0	420,745
88.02	Rural Health Clinic (RHC) III	209,010	0	209,010
88.03	Rural Health Clinic (RHC) IV	417,913	0	417,913
90.00	Clinic		0	0
91.00	Emergency	1,230,899	0	1,230,899
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
93.05			0	0
	SUBTOTAL	\$ 18,550,723	\$ 0	\$ 18,550,723
	NONREIMBURSABLE COST CENTERS			
94.00	Home Program Dialysis		0	0
95.00	Ambulance Services	891,088	0	891,088
96.00	Durable Medical Equipment-Rented		0	0
97.00	Durable Medical Equipment-Sold		0	0

TRIAL BALANCE OF EXPENSES

Provider Name:
EASTERN PLUMAS HEALTH CARE

Fiscal Period Ended:
JUNE 30, 2012

		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		0	0
193.00	Nonpaid Workers		0	0
193.01			0	0
193.02			0	0
193.03			0	0
193.04			0	0
	SUBTOTAL	\$ 891,088	\$ 0	\$ 891,088
200	TOTAL	\$ 19,441,811	\$ 0	\$ 19,441,811

(To Schedule 8)

Provider Name:
EASTERN PLUMAS HEALTH CARE

	TOTAL ADJ (Page 1 & 2)	AUDIT ADJ										
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	0											
193.00 Nonpaid Workers	0											
193.01	0											
193.02	0											
193.03	0											
193.04	0											
200.00 TOTAL	<u>\$0</u>	<u>0</u>										

(To Sch 10)

Provider Name							Fiscal Period			Provider NPI		Adjustments
EASTERN PLUMAS HEALTH CARE							JULY 1, 2011 THROUGH JUNE 30, 2012			1326044140		6
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
<u>ADJUSTMENT TO REPORTED PATIENT DAYS</u>												
1	4	D-1	I	XIX	1.00	1.00	Total Inpatient Days		1,420	(15)	1,405	
	4	D-1	I	XIX	4.00	1.00	Semi-Private Room Days (exclude swing-bed)		999	3	1,002	
	4	D-1	I	XIX	5.00	1.00	Medicare NF Swing-Bed Days through Dec 31		171	(18)	153	
							To adjust total patient days to agree with the provider's patient census reports.					
							42 CFR 413.20, 413.24, and 413.50					
							CMS Pub. 15-1, Sections 2205, 2300, and 2304					

Provider Name				Fiscal Period				Provider NPI		Adjustments
EASTERN PLUMAS HEALTH CARE				JULY 1, 2011 THROUGH JUNE 30, 2012				1326044140		6
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										
2	6	D-3		XIX	66.00	2	Medi-Cal Ancillary Charges - Physical Therapy	\$1,225	\$22,799	\$24,024
	6	D-3		XIX	71.00	2	Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients	82,326	(22,799)	59,527
3	2	E-3	VII	XIX	8.00	1	Medi-Cal Routine Service Charges	\$211,387	\$107,817	\$319,204
<p>To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary Payment Data:</p> <p>Service Period: July 1, 2011 through June 30, 2012</p> <p>Payment Period: July 1, 2011 through August 15, 2013</p> <p>Report Date: August 15, 2013</p> <p>42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139</p> <p>CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408</p> <p>CCR, Title 22, Sections 51173, 51511, 51541, and 51542</p>										

Provider Name				Fiscal Period				Provider NPI		Adjustments
EASTERN PLUMAS HEALTH CARE				JULY 1, 2011 THROUGH JUNE 30, 2012				1326044140		6
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 MEDI-CAL SETTLEMENT DATA - SWING BEDS										
4	4	D-1	I	XIX	17.00	Medicare NF Swing Bed Rate Through December 31, 2012	\$0.00	\$1,124.81	\$1,124.81	
	4	D-1	I	XIX	18.00	Medicare NF Swing Bed Rate After December 31, 2012 To include the Critical Access Hospital Medicare Swing Bed Rate to properly determine the swing bed carve-out cost from the Adults and Pediatrics cost center. 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2230 et seq., 2231, 2304 et seq., 2404, and 2408 CMS Pub. 15-1, Section 4025.1	0.00	1,124.81	1,124.81	

Provider Name			Fiscal Period				Provider NPI		Adjustments
EASTERN PLUMAS HEALTH CARE			JULY 1, 2011 THROUGH JUNE 30, 2012				1326044140		6
Report References			Explanation of Audit Adjustments				As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Work Sheet							
		Part	Title	Line	Col.				
<u>ADJUSTMENTS TO OTHER MATTERS</u>									
5	1	N/A	Medi-Cal Credit Balances 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				\$0	\$6,612	\$6,612
6	DPNF 1	N/A	Medi-Cal Overpayments To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1				\$0	\$6,338	\$6,338