

**REPORT
ON THE
COST REPORT REVIEW**

**FEATHER RIVER HOSPITAL
PARADISE, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1518940667**

**FISCAL PERIOD ENDED
DECEMBER 31, 2010**

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

**Section Chief: Robert G. Kwick
Audit Supervisor: Gary Diffenderffer
Auditor: Janis Nelsen**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

April 8, 2014

Daryl Klotz
Vice President, Finance
Feather River Hospital
5974 Pentz Road
Paradise, CA 95969

FEATHER RIVER HOSPITAL
NATIONAL PROVIDER IDENTIFIER (NPI) 1518940667
FISCAL PERIOD ENDED DECEMBER 31, 2010

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 \$803,649 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(s) of Account Status, which may reflect tentative retroactive adjustment determinations, payments from the provider, and other financial transactions initiated by the Department. The Statement(s) of Account Status will be forwarded to the provider by the State fiscal intermediary. Instructions regarding payment will be included with the Statement(s) 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.

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. Kwick, Chief
Audits Section—Sacramento
Financial Audits Branch

Certified

SUMMARY OF FINDINGS

Provider Name:
FEATHER RIVER HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2010

		SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1) Provider NPI: 15185940667	Reported	\$ 330,464	
	Net Change	\$ (1,133,813)	
	Audited Amount Due Provider (State)	\$ (803,349)	
2. Subprovider I (SCHEDULE 1-1) Provider NPI: 15185940667	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
3. Subprovider II (SCHEDULE 1-2) Provider NPI: 15185940667	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
4. Medi-Cal Contract Cost (CONTRACT SCH 1) Provider NPI: 15185940667	Reported		\$ 0
	Net Change		\$ 0
	Audited Cost		\$ 0
	Audited Amount Due Provider (State)	\$ 0	
5. Distinct Part Nursing Facility (DPNF SCH 1) Provider NPI: 15185940667	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: 15185940667	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: 15185940667	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)		\$ (803,349)	
9. Total Medi-Cal Cost			\$ 0

SUMMARY OF FINDINGS

Provider Name:
FEATHER RIVER HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2010

		SETTLEMENT	COST
10. Subacute (SUBACUTE SCH 1-1) Provider NPI: 15185940667	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: 15185940667	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
12. Rural Health Clinic (RHC 95-210 SCH 1) Provider NPI: 15185940667	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
13. Rural Health Clinic (RHC 95-210 SCH 1-1) Provider NPI: 15185940667	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
14. County Medical Services Program (CMSP SCH 1) Provider NPI: 15185940667	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
15. Transitional Care (TC SCH 1) Provider NPI: 15185940667	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)		\$ (803,349)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
FEATHER RIVER HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2010

Provider NPI:
1518940667

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ 8,645,954	\$ 8,689,217
2. Excess Reasonable Cost Over Charges (Schedule 2)	\$ 0	\$ 0
3. Medi-Cal Inpatient Hospital Based Physician Services	\$ 22,807	N/A
4. \$	\$ 0	\$ 0
5. TOTAL COST-Reimbursable to Provider (Lines 1 through 4)	\$ 8,668,761	\$ 8,689,217
6. Interim Payments (Adj 15)	\$ (8,338,297)	\$ (8,601,161)
7. Balance Due Provider (State)	\$ 330,464	\$ 88,056
8. Duplicate Payments (Adj 17)	\$ 0	\$ (5,758)
9. AB 5 and AB 1183 - Summary of Reductions (Adj 1)	\$ 0	\$ (885,647)
10. \$	\$ 0	\$ 0
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ 330,464	\$ (803,349)
	(To Summary of Findings)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT
AB 5 and AB 1183 - SUMMARY OF REDUCTIONSProvider Name:
FEATHER RIVER HOSPOITALFiscal Period Ended:
December 31, 2010Provider No.
1518940667

1.	10% Reduction to Noncontract Services for 07/01/08 Through 9/30/08 (SCHEDULE A-1)	\$ <u>0</u>
2.	Reduction to Noncontract Services for 10/01/08 Through 04/05/09 (SCHEDULE A-2)	<u>0</u>
3.	10% Reduction to Noncontract Services for 04/06/09 Through 04/12/11 (SCHEDULE A-3)	<u>0</u>
4.	10% Reduction to HFPAs < 3 Hospitals for 07/01/08 Through 04/12/11 (SCHEDULE A-4)	<u>885,647</u>
5.	10% Reduction to Rural Health Hospitals for 07/01/08 Through 10/31/08 (SCHEDULE A-5)	<u>0</u>
6.	10% Reduction to Rural Health Hospitals for 07/01/09 Through 02/23/10 (SCHEDULE A-6)	<u>0</u>
7.	Total Noncontract AB 5 AND AB 1183 Reductions	\$ <u><u>885,647</u></u> (To Schedule 1, Line 9)

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT
AB 5 - 10% REDUCTION TO SERVICES FROM JULY 1, 2008 THROUGH APRIL 12, 2011 - HFPAs<3 HOSPITALS

Provider Name:
FEATHER RIVER HOSPITAL

Fiscal Period Ended:
December 31, 2010

Provider No.
1518940667

Audited Medi-Cal Cost Per Day

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$ <u>8,856,819</u>
2. Less: Medi-Cal Administrative Day Cost (Schedule 4A, Lines 28 and 31)	<u>351.26</u>
3. Less: Medi-Cal Administrative Ancillary Cost (Schedule A-7)	<u> </u>
4. Total Medi-Cal Cost of Covered Services Subject to Reductions (Line 1 - Lines 2 and 3)	\$ <u><u>8,856,468</u></u>
5. Total Audited Medi-Cal Days (Schedules 4, 4A and 4B, excludes Administrative Days)	<u><u>4,682.75</u></u>
6. Audited Medi-Cal Cost Per Day (Line 4 / Line 5)	\$ <u><u>1,891.30</u></u>

AB 5 - 10 % Cost Reduction For Services From 07/01/08 Through 04/12/11

7. Audited Medi-Cal Days of Service from 07/01/08 Through 04/12/11 (excludes Administrative Days)	<u>4,682.75</u>
8. Audited Medi-Cal Cost For 07/01/08 Through 04/12/11 (Line 6 * Line 7)	\$ <u>8,856,468</u>
9. AB 5 - 10% Cost Reduction for 07/01/08 Through 04/12/11 (Line 8 * 10%)	\$ <u><u>885,647</u></u> (To Schedule A, Line 4)

COMPUTATION OF LESSER OF
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:
FEATHER RIVER HOSPITALFiscal Period Ended:
DECEMBER 31, 2010Provider NPI:
1518940667

REPORTED

AUDITED

REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3)	\$ <u>8,811,774</u>	\$ <u>8,856,819</u>
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CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj 14)	\$ <u>13,237,539</u>	\$ <u>13,226,428</u>
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3. Inpatient Ancillary Service Charges (Adj 14)	\$ <u>38,237,156</u>	\$ <u>38,330,659</u>
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4. Total Charges - Medi-Cal Inpatient Services	\$ <u>51,474,695</u>	\$ <u>51,557,087</u>
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5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ <u>42,662,921</u>	\$ <u>42,700,268</u>
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6. Excess of Reasonable Cost Over Customary Charges (Line 1 minus Line 4)	\$ <u>0</u>	\$ <u>0</u>
	(To Schedule 1)	

* If charges exceed reasonable cost, no further calculation necessary for this schedule.

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
FEATHER RIVER HOSPITALFiscal Period Ended:
DECEMBER 31, 2010Provider NPI:
1518940667

GENERAL SERVICE UNIT NET OF SWING-BED COSTS

INPATIENT DAYS

	REPORTED	AUDITED
1. Total Inpatient Days (include private & swing-bed) (Adj)	17,132	17,132
2. Inpatient Days (include private, exclude swing-bed)	17,132	17,132
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj)	17,132	17,132
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 11, 16)	3,032.00	3,026.00

SWING-BED ADJUSTMENT

17. Medicare NF Swing-Bed Rates through Dec 31 (Adj)	\$ 0.00	\$ 0.00
18. Medicare NF Swing-Bed Rates after Dec 31 (Adj)	\$ 0.00	\$ 0.00
19. Medi-Cal NF Swing-Bed Rates through July 31 (Adj)	\$ 0.00	\$ 0.00
20. Medi-Cal NF Swing-Bed Rates after July 31 (Adj)	\$ 0.00	\$ 0.00
21. Total Routine Serv Cost (Sch 8, Line 25, Col 27)	\$ 15,712,961	\$ 15,379,187
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)	\$ 15,712,961	\$ 15,379,187

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 326,817,619	\$ 326,817,619
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 326,817,619	\$ 326,817,619
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 0.048079	\$ 0.047057
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)	\$ 19,076.44	\$ 19,076.44
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)	\$ 15,712,961	\$ 15,379,187

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 917.17	\$ 897.69
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 2,780,859	\$ 2,716,410
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 1,825,399	\$ 1,822,157
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 4,606,258	\$ 4,538,567

(To Schedule 3)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
FEATHER RIVER HOSPITALFiscal Period Ended:
DECEMBER 31, 2010Provider NPI:
1518940667

	REPORTED	AUDITED
SPECIAL CARE AND/OR NURSERY UNITS		
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 2,001,866	\$ 1,959,547
2. Total Inpatient Days (Adj)	2,239.00	2,239.00
3. Average Per Diem Cost	\$ 894.09	\$ 875.19
4. Medi-Cal Inpatient Days (Adj 11, 16)	1,288.00	1,308.25
5. Cost Applicable to Medi-Cal	\$ 1,151,588	\$ 1,144,967
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 6,302,567	\$ 6,177,986
7. Total Inpatient Days (Adj)	3,181.00	3,181.00
8. Average Per Diem Cost	\$ 1,981.32	\$ 1,942.15
9. Medi-Cal Inpatient Days (Adj 11, 16)	326.00	348.50
10. Cost Applicable to Medi-Cal	\$ 645,910	\$ 676,839
CORONARY CARE UNIT		
11. Total Inpatient Routine Cost (Sch 8, Line 27, Col 27)	\$ 0	\$ 0
12. Total Inpatient Days (Adj)	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Adj)	0	0
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0
NEONATAL INTENSIVE CARE UNIT		
16. Total Inpatient Routine Cost (Sch 8, Line 28, Col 27)	\$ 0	\$ 0
17. Total Inpatient Days (Adj)	0	0
18. Average Per Diem Cost	\$ 0.00	\$ 0.00
19. Medi-Cal Inpatient Days (Adj)	0	0
20. Cost Applicable to Medi-Cal	\$ 0	\$ 0
SURGICAL INTENSIVE CARE UNIT		
21. Total Inpatient Routine Cost (Sch 8, Line 29, Col 27)	\$ 0	\$ 0
22. Total Inpatient Days (Adj)	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Adj)	0	0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
ADMINISTRATIVE DAYS		
26. Per Diem Rate (Adj 12)	\$ 300.01	\$ 351.26
27. Medi-Cal Inpatient Days (Adj 12)	93	1
28. Cost Applicable to Medi-Cal	\$ 27,901	\$ 351.26
ADMINISTRATIVE DAYS		
29. Per Diem Rate (Adj)	\$ 0.00	\$ 0.00
30. Medi-Cal Inpatient Days (Adj)	0	0
31. Cost Applicable to Medi-Cal	\$ 0	\$ 0
32. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,28,31)	\$ 1,825,399	\$ 1,822,157

(To Schedule 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
FEATHER RIVER HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2010

Provider NPI:
1518940667

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
0		
26. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
27. Total Inpatient Days (Adj)	0	0
28. Average Per Diem Cost	\$ 0.00	\$ 0.00
29. Medi-Cal Inpatient Days (Adj)	0	0
30. Cost Applicable to Medi-Cal	\$ 0	\$ 0
31. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,30)	\$ 0	\$ 0

(To Schedule 4)

SCHEDULE OF MEDI-CAL ANCILLARY COSTS

Provider Name:
FEATHER RIVER HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2010

Provider NPI:
1518940667

		TOTAL ANCILLARY COST *	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST TO CHARGES	MEDI-CAL CHARGES (From Schedule 6)	MEDI-CAL COST
ANCILLARY COST CENTERS						
37.00	Operating Room	\$ 11,156,885	\$ 124,140,122	0.089873	\$ 8,663,394	\$ 778,608
38.00	Recovery Room	0	0	0.000000	0	0
39.00	Delivery Room and Labor Room	2,364,232	9,641,029	0.245226	3,436,733	842,777
40.00	Anesthesiology	0	0	0.000000	0	0
41.00	Radiology - Diagnostic	8,070,900	92,123,025	0.087610	3,041,905	266,501
41.01	Cancer Center	1,802,289	13,547,591	0.133034	0	0
41.02		0	0	0.000000	0	0
42.00	Radiology - Therapeutic	0	0	0.000000	0	0
43.00	Radioisotope	968,343	5,355,348	0.180818	117,209	21,193
44.00	Laboratory	7,138,467	113,114,681	0.063108	8,099,438	511,141
44.01	Pathological Lab	0	0	0.000000	0	0
46.00	Whole Blood	638,519	768,624	0.830731	41,373	34,370
47.00	Blood Storing and Processing	0	0	0.000000	0	0
48.00	Intravenous Therapy	0	0	0.000000	0	0
49.00	Respiratory Therapy	2,496,485	21,405,279	0.116629	1,724,301	201,104
50.00	Physical Therapy	2,703,535	11,639,598	0.232270	244,584	56,810
51.01	Cardiac Rehab	308,797	475,312	0.649672	0	0
52.00	Speech Pathology	0	0	0.000000	0	0
53.00	Electrocardiology	3,632,684	49,259,440	0.073746	1,624,401	119,793
54.00	Electroencephalography	974,931	5,051,267	0.193007	76,079	14,684
55.00	Medical Supplies Charged to Patients	775,377	1,737,706	0.446207	1,028,289	458,830
55.30	Implantable Devices Charged to Patients	3,395,318	19,166,241	0.177151	0	0
56.00	Drugs Charged to Patients	10,730,038	92,436,790	0.116080	6,887,700	799,522
57.00	Renal Dialysis	0	0	0.000000	0	0
58.00	ASC (Non-Distinct Part)	0	0	0.000000	0	0
59.01		0	0	0.000000	0	0
59.02		0	0	0.000000	0	0
59.03		0	0	0.000000	0	0
60.00	Clinic	2,821,305	6,028,320	0.468008	0	0
61.00	Emergency	5,414,073	94,542,506	0.057266	3,345,253	191,569
63.50	RHC	1,093,802	1,177,713	0.928751	0	0
63.51	RHC II	921,260	975,463	0.944434	0	0
63.52	RHC III	21,163,972	16,930,260	1.250068	0	0
68.00	Diabetes Education	104,604	106,232	0.984679	0	0
71.00	Home Health Agency	2,785,067	0	0.000000	0	0
72.00	Special Purpose Cost Centers	591,986	0	0.000000	0	0
85.00		0	0	0.000000	0	0
86.00		0	0	0.000000	0	0
TOTAL		\$ 92,052,867	\$ 679,622,547		\$ 38,330,659	\$ 4,296,902

(To Schedule 3)

* From Schedule 8, Column 27

Provider Name:
FEATHER RIVER HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2010

TRIAL BALANCE EXPENSES	ALLOC COST 4.08	EMPLOYEE BENEFITS 5.00	ALLOC COST 6.01	ALLOC COST 6.02	ALLOC COST 6.03	ALLOC COST 6.04	ALLOC COST 6.05	ALLOC COST 6.06	ALLOC COST 6.07	ALLOC COST 6.08	ACCUMULATE COST	ADMIN- TRATIVE & GENERAL 6.00
ANCILLARY COST CENTERS												
37.00 Operating Room	0	903,622	0	0	0	0	0	0	0	0	8,018,215	1,489,094
38.00 Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00 Delivery Room and Labor Room	0	310,267	0	0	0	0	0	0	0	0	1,760,889	327,021
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
41.00 Radiology - Diagnostic	0	662,104	0	0	0	0	0	0	0	0	5,782,506	1,073,892
41.01 Cancer Center	0	123,784	0	0	0	0	0	0	0	0	1,276,963	237,150
41.02	0	0	0	0	0	0	0	0	0	0	0	0
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
43.00 Radioisotope	0	70,045	0	0	0	0	0	0	0	0	707,162	131,330
44.00 Laboratory	0	631,983	0	0	0	0	0	0	0	0	5,420,062	1,006,581
44.01 Pathological Lab	0	0	0	0	0	0	0	0	0	0	0	0
46.00 Whole Blood	0	0	0	0	0	0	0	0	0	0	536,383	99,614
47.00 Blood Storing and Processing	0	0	0	0	0	0	0	0	0	0	0	0
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	0	307,630	0	0	0	0	0	0	0	0	1,830,559	339,960
50.00 Physical Therapy	0	319,747	0	0	0	0	0	0	0	0	1,891,613	351,299
51.01 Cardiac Rehab	0	31,204	0	0	0	0	0	0	0	0	199,926	37,129
52.00 Speech Pathology	0	0	0	0	0	0	0	0	0	0	0	0
53.00 Electrocardiology	0	328,499	0	0	0	0	0	0	0	0	2,481,734	460,892
54.00 Electroencephalography	0	113,803	0	0	0	0	0	0	0	0	668,719	124,190
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0	649,123	120,551
55.30 Implantable Devices Charged to Patients	0	0	0	0	0	0	0	0	0	0	2,810,470	521,943
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	8,793,569	1,633,088
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	0	0
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
59.01	0	0	0	0	0	0	0	0	0	0	0	0
59.02	0	0	0	0	0	0	0	0	0	0	0	0
59.03	0	0	0	0	0	0	0	0	0	0	0	0
60.00 Clinic	0	340,384	0	0	0	0	0	0	0	0	2,125,227	394,684
61.00 Emergency	0	703,660	0	0	0	0	0	0	0	0	3,886,266	721,733
63.50 RHC	0	84,822	0	0	0	0	0	0	0	0	794,034	147,463
63.51 RHC II	0	111,227	0	0	0	0	0	0	0	0	717,655	133,279
63.52 RHC III	0	1,587,152	0	0	0	0	0	0	0	0	15,593,814	2,895,987
68.00 Diabetes Education	0	7,633	0	0	0	0	0	0	0	0	67,565	12,548
71.00 Home Health Agency	0	0	0	0	0	0	0	0	0	0	2,328,819	432,494
72.00 Special Purpose Cost Centers	0	499,265	0	0	0	0	0	0	0	0	499,265	92,720
85.00	0	0	0	0	0	0	0	0	0	0	0	0
86.00	0	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTER:												
92.01 CLHF	0	203,450	0	0	0	0	0	0	0	0	1,260,188	234,034
92.02 Hospice Thrift and MOW	0	62,157	0	0	0	0	0	0	0	0	646,086	119,987
93.00 Hospice	0	404,031	0	0	0	0	0	0	0	0	2,771,841	514,769
94.00 Home Oxygen	0	119,289	0	0	0	0	0	0	0	0	952,352	176,865
94.01 Home Infusion	0	0	0	0	0	0	0	0	0	0	1,437	267
94.02 Ambulatory Infusion	0	337,982	0	0	0	0	0	0	0	0	2,920,540	542,385
94.03 Home Medical Equipment	0	39,570	0	0	0	0	0	0	0	0	237,298	44,069
97.01 Development	0	36,216	0	0	0	0	0	0	0	0	745,535	138,456
99.01 Employee Housing	0	611	0	0	0	0	0	0	0	0	8,438	1,567
99.02 Physician Relations	0	11,718	0	0	0	0	0	0	0	0	3,172,733	589,220
99.03 Garden Fresh Bistro & Nature's	0	3,110	0	0	0	0	0	0	0	0	61,578	11,436
99.04 Outpatient Pharmacy	0	198,200	0	0	0	0	0	0	0	0	6,373,233	1,183,598
100.00 Auxillary	0	36,453	0	0	0	0	0	0	0	0	576,083	106,987
100.04	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	15,111,582	0	0	0	0	0	0	0	0	140,198,088	21,958,695

Provider Name:
FEATHER RIVER HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2010

TRIAL BALANCE EXPENSES	MAINT & REPAIRS 7.00	OPER PLANT 8.00	LAUNDRY & LINEN 9.00	HOUSEKEEP 10.00	DIETARY 11.00	CAFE 12.00	MAINT OF PERSONNEL 13.00	NURSING ADMIN 14.00	CENTRAL SERVICE & SUPPLY 15.00	PHARMACY 16.00	MEDICAL RECORDS & LIBRARY 17.00	SOCIAL SERVICE 18.00
ANCILLARY COST CENTERS												
37.00 Operating Room	108,722	189,471	46,368	138,266	0	108,467	0	426,212	87,011	137,625	407,433	0
38.00 Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00 Delivery Room and Labor Room	20,284	35,348	0	40,029	0	30,230	0	118,788	0	0	31,642	0
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
41.00 Radiology - Diagnostic	91,823	160,021	51,793	42,214	0	95,746	0	0	12,556	457,999	302,351	0
41.01 Cancer Center	65,306	113,810	0	42,873	0	13,374	0	0	2,373	4,809	44,464	1,167
41.02	0	0	0	0	0	0	0	0	0	0	0	0
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
43.00 Radioisotope	8,193	14,278	0	58,003	0	7,159	0	0	0	24,642	17,576	0
44.00 Laboratory	32,385	56,438	0	36,442	0	102,880	0	0	0	112,431	371,247	0
44.01 Pathological Lab	0	0	0	0	0	0	0	0	0	0	0	0
46.00 Whole Blood	0	0	0	0	0	0	0	0	0	0	2,523	0
47.00 Blood Storing and Processing	0	0	0	0	0	0	0	0	0	0	0	0
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	22,323	38,903	0	7,503	0	37,583	0	147,678	1,494	230	70,253	0
50.00 Physical Therapy	109,736	191,238	15,628	58,951	0	45,007	0	0	126	1,735	38,202	0
51.01 Cardiac Rehab	10,472	18,250	0	25,724	0	3,192	0	12,544	0	0	1,560	0
52.00 Speech Pathology	0	0	0	0	0	0	0	0	0	0	0	0
53.00 Electrocardiology	47,712	83,148	31,171	17,603	0	42,782	0	168,109	16,511	121,350	161,671	0
54.00 Electroencephalography	21,936	38,228	1,809	29,558	0	14,994	0	58,919	0	0	16,578	0
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0	5,703	0
55.30 Implantable Devices Charged to Patients	0	0	0	0	0	0	0	0	0	0	62,904	0
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	303,381	0
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	0	0
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
59.01	0	0	0	0	0	0	0	0	0	0	0	0
59.02	0	0	0	0	0	0	0	0	0	0	0	0
59.03	0	0	0	0	0	0	0	0	0	0	0	0
60.00 Clinic	0	0	0	20,365	0	0	0	0	0	261,243	19,785	0
61.00 Emergency	25,993	45,297	85,461	150,057	0	87,572	0	0	83,182	8,299	310,292	9,921
63.50 RHC	29,046	50,620	0	26,796	0	15,696	0	0	100	30,047	0	0
63.51 RHC II	19,440	33,879	0	1,608	0	15,043	0	0	0	357	0	0
63.52 RHC III	476,902	831,103	17,049	342,986	0	298,750	0	0	0	707,381	0	0
68.00 Diabetes Education	3,589	6,255	0	7,503	0	1,379	0	5,417	0	0	349	0
71.00 Home Health Agency	0	0	0	17,149	0	0	0	0	6,604	0	0	0
72.00 Special Purpose Cost Centers	0	0	0	0	0	0	0	0	0	0	0	0
85.00	0	0	0	0	0	0	0	0	0	0	0	0
86.00	0	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTER:												
92.01 CLHF	0	0	603	32,155	8,490	0	0	0	1,293	484	0	0
92.02 Hospice Thrift and MOW	14,814	25,816	0	9,646	111,184	0	0	0	0	0	0	0
93.00 Hospice	0	0	0	0	0	0	0	0	6,642	476,179	0	0
94.00 Home Oxygen	35,325	61,562	0	11,790	0	0	0	0	1,381	0	0	0
94.01 Home Infusion	0	0	0	0	0	0	0	0	0	992	21,837	0
94.02 Ambulatory Infusion	53,204	92,720	0	3,215	0	45,225	0	0	1,394	0	0	0
94.03 Home Medical Equipment	0	0	0	0	0	0	0	0	0	0	0	0
97.01 Development	9,709	16,920	0	4,040	0	6,675	0	0	0	0	0	0
99.01 Employee Housing	0	0	0	0	0	0	0	0	0	0	0	0
99.02 Physician Relations	1,641	2,860	0	0	0	0	0	0	0	0	0	0
99.03 Garden Fresh Bistro & Nature's	0	0	0	10,718	0	0	0	0	0	0	0	0
99.04 Outpatient Pharmacy	19,372	33,760	0	6,142	0	26,579	0	0	0	0	0	0
100.00 Auxillary	28,363	49,428	0	5,359	0	0	0	0	0	0	0	0
100.04	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	1,808,685	2,887,481	643,306	1,788,435	1,263,916	1,506,954	0	2,334,236	547,268	2,542,289	2,451,318	123,254

Provider Name:
FEATHER RIVER HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2010

TRIAL BALANCE EXPENSES	ALLOC COST 19.00	ALLOC COST 19.02	ALLOC COST 19.03	NON-PHYSICIAN ANESTH 20.00	NURSING SCHOOL 21.00	INT & RES SALARY & FRINGES 22.00	INT & RES PROGRAM 23.00	PARAMED EDUCAT 24.00	SUBTOTAL 25.00	POST	TOTAL
										STEP-DOWN ADJUSTMENT 26.00	COST 27.00
ANCILLARY COST CENTERS											
37.00 Operating Room	0	0	0	0	0	0	0	0	11,156,885		11,156,885
38.00 Recovery Room	0	0	0	0	0	0	0	0	0		0
39.00 Delivery Room and Labor Room	0	0	0	0	0	0	0	0	2,364,232		2,364,232
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0		0
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	8,070,900		8,070,900
41.01 Cancer Center	0	0	0	0	0	0	0	0	1,802,289		1,802,289
41.02	0	0	0	0	0	0	0	0	0		0
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0		0
43.00 Radioisotope	0	0	0	0	0	0	0	0	968,343		968,343
44.00 Laboratory	0	0	0	0	0	0	0	0	7,138,467		7,138,467
44.01 Pathological Lab	0	0	0	0	0	0	0	0	0		0
46.00 Whole Blood	0	0	0	0	0	0	0	0	638,519		638,519
47.00 Blood Storing and Processing	0	0	0	0	0	0	0	0	0		0
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0		0
49.00 Respiratory Therapy	0	0	0	0	0	0	0	0	2,496,485		2,496,485
50.00 Physical Therapy	0	0	0	0	0	0	0	0	2,703,535		2,703,535
51.01 Cardiac Rehab	0	0	0	0	0	0	0	0	308,797		308,797
52.00 Speech Pathology	0	0	0	0	0	0	0	0	0		0
53.00 Electrocardiology	0	0	0	0	0	0	0	0	3,632,684		3,632,684
54.00 Electroencephalography	0	0	0	0	0	0	0	0	974,931		974,931
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	775,377		775,377
55.30 Implantable Devices Charged to Patients	0	0	0	0	0	0	0	0	3,395,318		3,395,318
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	10,730,038		10,730,038
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0		0
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0		0
59.01	0	0	0	0	0	0	0	0	0		0
59.02	0	0	0	0	0	0	0	0	0		0
59.03	0	0	0	0	0	0	0	0	0		0
60.00 Clinic	0	0	0	0	0	0	0	0	2,821,305		2,821,305
61.00 Emergency	0	0	0	0	0	0	0	0	5,414,073		5,414,073
63.50 RHC	0	0	0	0	0	0	0	0	1,093,802		1,093,802
63.51 RHC II	0	0	0	0	0	0	0	0	921,260		921,260
63.52 RHC III	0	0	0	0	0	0	0	0	21,163,972		21,163,972
68.00 Diabetes Education	0	0	0	0	0	0	0	0	104,604		104,604
71.00 Home Health Agency	0	0	0	0	0	0	0	0	2,785,067		2,785,067
72.00 Special Purpose Cost Centers	0	0	0	0	0	0	0	0	591,986		591,986
85.00	0	0	0	0	0	0	0	0	0		0
86.00	0	0	0	0	0	0	0	0	0		0
NONREIMBURSABLE COST CENTER:											
92.01 CLHF	0	0	0	0	0	0	0	0	1,537,247		1,537,247
92.02 Hospice Thrift and MOW	0	0	0	0	0	0	0	0	927,534		927,534
93.00 Hospice	0	0	0	0	0	0	0	0	3,769,431		3,769,431
94.00 Home Oxygen	0	0	0	0	0	0	0	0	1,239,275		1,239,275
94.01 Home Infusion	0	0	0	0	0	0	0	0	24,533		24,533
94.02 Ambulatory Infusion	0	0	0	0	0	0	0	0	3,658,683		3,658,683
94.03 Home Medical Equipment	0	0	0	0	0	0	0	0	281,367		281,367
97.01 Development	0	0	0	0	0	0	0	0	921,334		921,334
99.01 Employee Housing	0	0	0	0	0	0	0	0	10,005		10,005
99.02 Physician Relations	0	0	0	0	0	0	0	0	3,766,454		3,766,454
99.03 Garden Fresh Bistro & Nature's	0	0	0	0	0	0	0	0	83,733		83,733
99.04 Outpatient Pharmacy	0	0	0	0	0	0	0	0	7,642,683		7,642,683
100.00 Auxillary	0	0	0	0	0	0	0	0	766,220		766,220
100.04	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>140,198,088</u>	<u>0</u>	<u>140,198,088</u>

STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:

Fiscal Period Ended:

FEATHER RIVER HOSPITAL

DECEMBER 31, 2010

	EMP BENE (GROSS SALARIES)	STAT 5.00 (Adj)	STAT 6.01 (Adj)	STAT 6.02 (Adj)	STAT 6.03 (Adj)	STAT 6.04 (Adj)	STAT 6.05 (Adj)	STAT 6.06 (Adj)	STAT 6.07 (Adj)	STAT 6.08 (Adj)	ADM & GEN (ACCUM COST)	MAINT & REPAIRS (SQ FT) 7.00 (Adj)
ANCILLARY COST CENTERS												
37.00	Operating Room	3,506,251									8,018,215	9,541
38.00	Recovery Room										0	
39.00	Delivery Room and Labor Room	1,203,904									1,760,889	1,780
40.00	Anesthesiology										0	
41.00	Radiology - Diagnostic	2,569,108									5,782,506	8,058
41.01	Cancer Center	480,307									1,276,963	5,731
41.02											0	
42.00	Radiology - Therapeutic										0	
43.00	Radioisotope	271,789									707,162	719
44.00	Laboratory	2,452,233									5,420,062	2,842
44.01	Pathological Lab										0	
46.00	Whole Blood										536,383	
47.00	Blood Storing and Processing										0	
48.00	Intravenous Therapy										0	
49.00	Respiratory Therapy	1,193,672									1,830,559	1,959
50.00	Physical Therapy	1,240,687									1,891,613	9,630
51.01	Cardiac Rehab	121,078									199,926	919
52.00	Speech Pathology										0	
53.00	Electrocardiology	1,274,648									2,481,734	4,187
54.00	Electroencephalography	441,581									668,719	1,925
55.00	Medical Supplies Charged to Patients										649,123	
55.30	Implantable Devices Charged to Patients										2,810,470	
56.00	Drugs Charged to Patients										8,793,569	
57.00	Renal Dialysis										0	
58.00	ASC (Non-Distinct Part)										0	
59.01											0	
59.02											0	
59.03											0	
60.00	Clinic	1,320,765									2,125,227	
61.00	Emergency	2,730,353									3,886,266	2,281
63.50	RHC	329,127									794,034	2,549
63.51	RHC II	431,585									717,655	1,706
63.52	RHC III	6,158,493									15,593,814	41,851
68.00	Diabetes Education	29,616									67,565	315
71.00	Home Health Agency										2,328,819	
72.00	Special Purpose Cost Centers	1,937,258									499,265	
85.00											0	
86.00											0	
NONREIMBURSABLE COST CENTERS												
92.01	CLHF	789,430									1,260,188	
92.02	Hospice Thrift and MOW	241,182									646,086	1,300
93.00	Hospice	1,567,727									2,771,841	
94.00	Home Oxygen	462,866									952,352	3,100
94.01	Home Infusion										1,437	
94.02	Ambulatory Infusion	1,311,443									2,920,540	4,669
94.03	Home Medical Equipment	153,539									237,298	
97.01	Development	140,525									745,535	852
99.01	Employee Housing	2,370									8,438	
99.02	Physician Relations	45,469									3,172,733	144
99.03	Garden Fresh Bistro & Nature's	12,069									61,578	
99.04	Outpatient Pharmacy	769,059									6,373,233	1,700
100.00	Auxillary	141,446									576,083	2,489
100.04											0	
TOTAL		58,636,223	0	0	0	0	0	0	0	0	118,239,393	158,723
COST TO BE ALLOCATED		15,111,582	0	0	0	0	0	0	0	0	21,958,695	1,808,685
UNIT COST MULTIPLIER - SCH 8		0.257718	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.185714	11.395232

Provider Name:
FEATHER RIVER HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2010

	OPER PLANT (SQ FT)	LAUNDRY & LINEN (LB LNDRY)	HOUSE-KEEPING (HR SERV)	DIETARY (MEALS SERVED)	CAFETERIA FTE'S	MAINT OF PERSONNEL (# HOUSED)	NURSING ADMIN (NURSE FTE'S)	CENT SERV & SUPPLY (CST REQ)	PHARMACY (COSTS REQUIS)	MED REC (GROSS REVENUE)	SOC SERV (TIME SPENT)	STAT
	8.00	9.00	10.00	11.00	12.00	13.00	14.00	15.00	16.00	17.00	18.00	19.00
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
GENERAL SERVICE COST CENTERS												
1.00	Old Cap Rel Costs-Bldg & Fixtures											
2.00	Old Cap Rel Costs-Movable Equipment											
3.00	New Cap Rel Costs-Bldg & Fixtures											
4.00	New Cap Rel Costs-Movable Equipment											
4.01												
4.02												
4.03												
4.04												
4.05												
4.06												
4.07												
4.08												
5.00	Employee Benefits											
6.01	Non-Patient Telephones											
6.02	Data Processing											
6.03	Purchasing/Receiving											
6.04	Patient Admitting											
6.05	Patient Business Office											
6.06												
6.07												
6.08												
6.00	Administrative and General											
7.00	Maintenance and Repairs											
8.00	Operation of Plant											
9.00	Laundry and Linen Service											
10.00	559											
11.00	1,704	52,628										
11.00	2,658	834	182									
12.00	2,560	1,498	546	148,383								
13.00	Maintenance of Personnel											
14.00	469			260	1,371							
15.00	1,899	1,915	273	452								
16.00	2,431			364	1,598		46					
17.00	2,388			234	2,807				3			
18.00	140			119	107							
19.00												
19.02												
19.03												
20.00												
21.00	Nursing School											
22.00	Intern & Res Service-Salary & Fringes											
23.00	Intern & Res Other Program											
24.00	Paramedical Ed Program											
INPATIENT ROUTINE COST CENTERS												
25.00	15,002	269,886	9,706	62,039	10,118	10,118		14,427	26,306	51,261,975	49,413	
26.00	3,394	53,711	2,912	8,590	3,328	3,328		11,519	13,895	25,533,449	23,790	
27.00	Coronary Care Unit											
28.00	Neonatal Intensive Care Unit											
29.00	Surgical Intensive Care											
30.00	Subprovider I											
31.00	Subprovider II											
32.00												
33.00	1,951			971	1,250		1,250	20	2,900,859		1,755	
34.00	Medicare Certified Nursing Facility											
35.00	Distinct Part Nursing Facility											
36.00	Adult Subacute Care Unit											
36.01	Subacute Care Unit II											
36.02	Transitional Care Unit											

Provider Name:

Fiscal Period Ended:

FEATHER RIVER HOSPITAL

DECEMBER 31, 2010

	OPER PLANT (SQ FT)	LAUNDRY & LINEN (LB LNDRY)	HOUSE- KEEPING (HR SERV)	DIETARY (MEALS SERVED)	CAFETERIA FTE'S	MAINT OF PERSONNEL (# HOUSED)	NURSING ADMIN (NURSE FTE'S)	CENT SERV & SUPPLY (CST REQ)	PHARMACY (COSTS REQUIS)	MED REC (GROSS REVENUE)	SOC SERV (TIME SPENT)	STAT	
	8.00	9.00	10.00	11.00	12.00	13.00	14.00	15.00	16.00	17.00	18.00	19.00	
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	
ANCILLARY COST CENTERS													
37.00	Operating Room	9,541	44,842	3,354	4,485		4,485	6,930	28,160	124,140,122			
38.00	Recovery Room												
39.00	Delivery Room and Labor Room	1,780		971	1,250		1,250			9,641,029			
40.00	Anesthesiology												
41.00	Radiology - Diagnostic	8,058	50,088	1,024	3,959			1,000	93,713	92,123,025			
41.01	Cancer Center	5,731		1,040	553			189	984	13,547,591	780		
41.02													
42.00	Radiology - Therapeutic												
43.00	Radioisotope	719		1,407	296				5,042	5,355,348			
44.00	Laboratory	2,842		884	4,254				23,005	113,114,680			
44.01	Pathological Lab												
46.00	Whole Blood									768,624			
47.00	Blood Storing and Processing												
48.00	Intravenous Therapy												
49.00	Respiratory Therapy	1,959		182	1,554		1,554	119	47	21,405,279			
50.00	Physical Therapy	9,630	15,114	1,430	1,861			10	355	11,639,598			
51.01	Cardiac Rehab	919		624	132		132			475,312			
52.00	Speech Pathology												
53.00	Electrocardiology	4,187	30,145	427	1,769		1,769	1,315	24,830	49,259,440			
54.00	Electroencephalography	1,925	1,749	717	620		620			5,051,267			
55.00	Medical Supplies Charged to Patients									1,737,706			
55.30	Implantable Devices Charged to Patients									19,166,241			
56.00	Drugs Charged to Patients									92,436,790			
57.00	Renal Dialysis												
58.00	ASC (Non-Distinct Part)												
59.01													
59.02													
59.03													
60.00	Clinic			494					53,454	6,028,320			
61.00	Emergency	2,281	82,648	3,640	3,621			6,625	1,698	94,542,506	6,630		
63.50	RHC	2,549		650	649			8	6,148				
63.51	RHC II	1,706		39	622				73				
63.52	RHC III	41,851	16,488	8,320	12,353				144,740				
68.00	Diabetes Education	315		182	57		57			106,232			
71.00	Home Health Agency			416				526					
72.00	Special Purpose Cost Centers												
85.00													
86.00													
NONREIMBURSABLE COST CENTERS													
92.01	CLHF		583	780	1,625			103	99				
92.02	Hospice Thrift and MOW	1,300		234	21,281								
93.00	Hospice							529	97,433				
94.00	Home Oxygen	3,100		286				110					
94.01	Home Infusion								203	6,653,493			
94.02	Ambulatory Infusion	4,669		78	1,870			111					
94.03	Home Medical Equipment												
97.01	Development	852		98	276								
99.01	Employee Housing												
99.02	Physician Relations	144											
99.03	Garden Fresh Bistro & Nature's			260									
99.04	Outpatient Pharmacy	1,700		149	1,099								
100.00	Auxillary	2,489		130									
100.04													
	TOTAL	145,402	622,129	43,383	241,918	62,311	0	24,563	43,587	520,188	746,888,886	82,368	0
	COST TO BE ALLOCATED	2,887,481	643,306	1,788,435	1,263,916	1,506,954	0	2,334,236	547,268	2,542,289	2,451,319	123,254	0
	UNIT COST MULTIPLIER - SCH 8	19.858606	1.034040	41.224335	5.224566	24.184397	0.000000	95.030593	12.555757	4.887250	0.003282	1.496379	0.000000

Provider Name:
FEATHER RIVER HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2010

	STAT	STAT	NONPHY ANESTH (ASG TIME)	NURSE SCHOOL (ASG TIME)	I&R-SAL & FRINGES (ASG TIME)	I&R-PRG COST (ASG TIME)	PARAMED EDUCAT (ASG TIME)
	19.02	19.03	20.00	21.00	22.00	23.00	24.00
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
GENERAL SERVICE COST CENTERS							
1.00							
2.00							
3.00							
4.00							
4.01							
4.02							
4.03							
4.04							
4.05							
4.06							
4.07							
4.08							
5.00							
6.01							
6.02							
6.03							
6.04							
6.05							
6.06							
6.07							
6.08							
6.00							
7.00							
8.00							
9.00							
10.00							
11.00							
12.00							
13.00							
14.00							
15.00							
16.00							
17.00							
18.00							
19.00							
19.02							
19.03							
20.00							
21.00							
22.00							
23.00							
24.00							
INPATIENT ROUTINE COST CENTERS							
25.00							
26.00							
27.00							
28.00							
29.00							
30.00							
31.00							
32.00							
33.00							
34.00							
35.00							
36.00							
36.01							
36.02							

TRIAL BALANCE OF EXPENSES

Provider Name:
FEATHER RIVER HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2010

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	GENERAL SERVICE COST CENTERS			
1.00	Old Cap Rel Costs-Bldg & Fixtures	\$ 33,081	\$ 0	\$ 33,081
2.00	Old Cap Rel Costs-Movable Equipment	239	0	239
3.00	New Cap Rel Costs-Bldg & Fixtures	4,516,677	(983,294)	3,533,383
4.00	New Cap Rel Costs-Movable Equipment	5,526	344,039	349,565
4.01			0	0
4.02			0	0
4.03			0	0
4.04			0	0
4.05			0	0
4.06			0	0
4.07			0	0
4.08			0	0
5.00	Employee Benefits	15,877,283	(825,176)	15,052,107
6.01	Non-Patient Telephones		0	0
6.02	Data Processing		0	0
6.03	Purchasing/Receiving		0	0
6.04	Patient Admitting		0	0
6.05	Patient Business Office		0	0
6.06			0	0
6.07			0	0
6.08			0	0
6.00	Administrative and General	19,312,041	(889,953)	18,422,088
7.00	Maintenance and Repairs	1,325,278	0	1,325,278
8.00	Operation of Plant	2,027,610	0	2,027,610
9.00	Laundry and Linen Service	517,823	0	517,823
10.00	Housekeeping	1,170,499	0	1,170,499
11.00	Dietary	801,938	0	801,938
12.00	Cafeteria	318,073	0	318,073
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	1,549,577	0	1,549,577
15.00	Central Services & Supply	309,923	0	309,923
16.00	Pharmacy	1,605,993	0	1,605,993
17.00	Medical Records and Library	1,579,617	0	1,579,617
18.00	Social Service	74,813	0	74,813
19.00			0	0
19.02			0	0
19.03			0	0
20.00			0	0
21.00	Nursing School		0	0
22.00	Intern & Res Service-Salary & Fringes		0	0
23.00	Intern & Res Other Program		0	0
24.00	Paramedical Ed Program		0	0
	INPATIENT ROUTINE COST CENTERS			
25.00	Adults & Pediatrics (Gen Routine)	8,141,368	0	8,141,368
26.00	Intensive Care Unit	3,490,015	0	3,490,015
27.00	Coronary Care Unit		0	0
28.00	Neonatal Intensive Care Unit		0	0
29.00	Surgical Intensive Care		0	0
30.00	Subprovider I		0	0
31.00	Subprovider II		0	0
32.00			0	0
33.00	Nursery	1,139,150	0	1,139,150
34.00	Medicare Certified Nursing Facility		0	0
35.00	Distinct Part Nursing Facility		0	0
36.00	Adult Subacute Care Unit		0	0
36.01	Subacute Care Unit II		0	0
36.02	Transitional Care Unit		0	0

TRIAL BALANCE OF EXPENSES

Provider Name:
FEATHER RIVER HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2010

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
37.00	Operating Room	\$ 6,944,084	\$ 0	\$ 6,944,084
38.00	Recovery Room		0	0
39.00	Delivery Room and Labor Room	1,418,811	0	1,418,811
40.00	Anesthesiology		0	0
41.00	Radiology - Diagnostic	4,976,396	0	4,976,396
41.01	Cancer Center	1,050,760	0	1,050,760
41.02			0	0
42.00	Radiology - Therapeutic		0	0
43.00	Radioisotope	624,268	0	624,268
44.00	Laboratory	4,737,289	0	4,737,289
44.01	Pathological Lab		0	0
46.00	Whole Blood	536,383	0	536,383
47.00	Blood Storing and Processing		0	0
48.00	Intravenous Therapy		0	0
49.00	Respiratory Therapy	1,487,919	0	1,487,919
50.00	Physical Therapy	1,399,767	0	1,399,767
51.01	Cardiac Rehab	152,298	0	152,298
52.00	Speech Pathology		0	0
53.00	Electrocardiology	2,078,408	0	2,078,408
54.00	Electroencephalography	520,514	0	520,514
55.00	Medical Supplies Charged to Patients	649,123	0	649,123
55.30	Implantable Devices Charged to Patients	2,810,470	0	2,810,470
56.00	Drugs Charged to Patients	8,793,569	0	8,793,569
57.00	Renal Dialysis		0	0
58.00	ASC (Non-Distinct Part)		0	0
59.01			0	0
59.02			0	0
59.03			0	0
60.00	Clinic	1,784,843	0	1,784,843
61.00	Emergency	3,141,842	0	3,141,842
63.50	RHC	663,659	0	663,659
63.51	RHC II	575,940	0	575,940
63.52	RHC III	14,008,935	(2,273)	14,006,662
68.00	Diabetes Education	54,303	0	54,303
71.00	Home Health Agency	2,277,744	51,075	2,328,819
72.00	Special Purpose Cost Centers		0	0
85.00			0	0
86.00			0	0
	SUBTOTAL	\$ 124,483,849	\$ (2,305,582)	\$ 122,178,267
	NONREIMBURSABLE COST CENTERS			
92.01	CLHF	1,056,738	0	1,056,738
92.02	Hospice Thrift and MOW	560,697	0	560,697
93.00	Hospice	2,367,810	0	2,367,810
94.00	Home Oxygen	777,663	0	777,663
94.01	Home Infusion	1,437	0	1,437
94.02	Ambulatory Infusion	2,499,118	0	2,499,118
94.03	Home Medical Equipment	197,728	0	197,728
97.01	Development	694,093	0	694,093
99.01	Employee Housing	7,827	0	7,827
99.02	Physician Relations	3,158,441	0	3,158,441
99.03	Garden Fresh Bistro & Nature's	58,468	0	58,468
99.04	Outpatient Pharmacy	6,144,652	0	6,144,652
100.00	Auxillary	495,149	0	495,149
100.04			0	0
100.99	SUBTOTAL	\$ 18,019,821	\$ 0	\$ 18,019,821
101	TOTAL	\$ 142,503,670	\$ (2,305,582)	\$ 140,198,088

(To Schedule 8)

Provider Name							Fiscal Period			Provider NPI		Adjustments
FEATHER RIVER HOSPITAL							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010			1518940667		17
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>MEMORANDUM ADJUSTMENT</u>												
1	1	Not Reported					AB 5 and AB 1183 Reduction			\$0	(\$885,647)	(\$885,647)
							The services provided to Medi-Cal patients in Noncontract acute hospitals are subject to various reimbursement limitations identified as AB 5 and/or AB 1183. These limitations are addressed in Noncontract Schedule A and incorporated on Noncontract Schedule 1, Line 9. W&I Code, Sections 14105.19 and 14166.245					

Provider Name							Fiscal Period			Provider NPI		Adjustments
FEATHER RIVER HOSPITAL							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010			1518940667		17
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>RECLASSIFICATION OF REPORTED COSTS</u>												
2	10A	A			3.00	7	New Capital Related - Building and Fixtures			\$4,516,677	(\$652,384)	\$3,864,293 *
	10A	A			6.00	7	Administrative and General			19,312,041	652,384	19,964,425 *
							To reclassify interest expenses to the appropriate cost center.					
							42 CFR 413.20 and 413.24					
							CMS Pub. 15-1, Sections 2300, 2302.4, 2302.8, and 2304					

*Balance carried forward from prior/to subsequent adjustments

Provider Name			Fiscal Period				Provider NPI		Adjustments	
FEATHER RIVER HOSPITAL			JANUARY 1, 2010 THROUGH DECEMBER 31, 2010				1518940667		17	
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										
3	10A	A		3.00	7	New Capital Related - Buildings and Fixtures To eliminate interest expense not related to patient care. 42 CFR 413.2, 413.24, 413.9(c)(3), 413.153, and 413.107 CMS Pub. 15-1, Sections 202.2, 2102.3, 2300, and 2304	*	\$3,864,293	(\$335,610)	\$3,528,683 *
4	10A	A		4.00	7	New Capital Related - Moveable Equipment To adjust reported bond interest expense using the "specific" instead of the "pooling" method, and to agree with the provider's records. 42 CFR 413.20, 413.24, and 413.153 CMS Pub. 15-1, Sections 202.2(C), 2300, and 2304		\$5,526	(\$397,429)	(\$391,903) *
5	10A	A		6.00	7	Administrative and General	*	\$19,964,425	(\$6,918,047)	\$13,046,378 *
	10A	A		63.52	7	RHC III To eliminate Home Office expenses in conjunction with Adjustment Number 6. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304		14,008,935	(55,872)	13,953,063 *
6	10A	A		3.00	7	New Capital Related - Buildings and Fixtures	*	\$3,528,683	\$4,700	\$3,533,383
	10A	A		4.00	7	New Capital Related - Moveable Equipment	*	(391,903)	741,468	349,565
	10A	A		5.00	7	Employee Benefits		15,877,283	488,727	16,366,010 *
	10A	A		6.00	7	Administrative and General	*	13,046,378	6,581,068	19,627,446 *
	10A	A		63.52	7	RHC III	*	13,953,063	53,599	14,006,662
	10A	A		71.00	7	Home Health Agency To adjust Home Office costs to agree with the filed Home Office cost report in conjunction with Adjustment Number 5. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304		2,277,744	51,075	2,328,819

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments
FEATHER RIVER HOSPITAL							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010			1518940667		17
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 COSTS												
7	10A	A			5.00	7	Employee Benefits To adjust home office costs to agree with the Adventist Health's filed Home Office Workers' Compensation Cost Report for fiscal period ended December 31, 2010. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304	*	\$16,366,010	(\$1,313,903)	\$15,052,107	
8	10A	A			6.00	7	Administrative and General To adjust malpractice insurance expense due to the trust balance exceeding the actuarial determined limits. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2161, 2162, 2612.7, 2162.9, 2162.11, 2300, and 2304	*	\$19,627,446	(\$847,230)		
9							To reconcile the reported expenses to agree with the provider's general ledger. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			<u>(358,128)</u>	(\$1,205,358) \$18,422,088	

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
FEATHER RIVER HOSPITAL							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010		1518940667		17
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 PROVIDER-BASED PHYSICIANS											
10	7	Sch 10, A&I 2			53.00	6	Electrocardiology	\$1,747,093	(\$122,692)	\$1,624,401	
	7	Sch 10, A&I 2			54.00	6	Electroencephalography	62,615	13,464	76,079	
To adjust Medi-Cal charges applicable to PBP reimbursement to agree with the following Fiscal Intermediary Payment Data: Service Period: January 1, 2010 through December 21, 2010 Payment Period: January 1, 2010 through November 28, 2012 Report Date: November 29, 2012 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2304, 2404, and 2408 CCR, Title 22, Section 51541											

Provider Name							Fiscal Period	Provider NPI		Adjustments
FEATHER RIVER HOSPITAL							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1518940667		17
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										
11	4	D-1	I	XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics	3,032.00	1.00	3,033.00 *
	4A	D-1	II	XIX	42.00	4	Medi-Cal Days - Nursery	1,288.00	22.00	1,310.00 *
	4A	D-1	II	XIX	43.00	4	Medi-Cal Days - Intensive Care Unit	326.00	23.00	349.00 *
12	4A	A&I 2, Sch 7					Medi-Cal Days - Administrative Days	93	(92)	1
	4A	A&I 2, Sch 7					Medi-Cal Days - Administrative Day Rate	\$300.01	\$51.25	\$351.26
13	6	D-4		XIX	37.00	2	Medi-Cal Ancillary Charges - Operating Room	\$8,832,423	(\$169,029)	\$8,663,394
	6	D-4		XIX	39.00	2	Medi-Cal Ancillary Charges - Delivery Room & Labor Room	4,324,442	(887,709)	3,436,733
	6	D-4		XIX	41.00	2	Medi-Cal Ancillary Charges - Radiology-Diagnostic	2,756,888	285,017	3,041,905
	6	D-4		XIX	41.01	2	Medi-Cal Ancillary Charges - Cancer Center	67,419	(67,419)	0
	6	D-4		XIX	43.00	2	Medi-Cal Ancillary Charges - Radioisotope	112,541	4,668	117,209
	6	D-4		XIX	44.00	2	Medi-Cal Ancillary Charges - Laboratory	7,555,528	543,910	8,099,438
	6	D-4		XIX	46.00	2	Medi-Cal Ancillary Charges - Whole Blood and Packed Red Blood	61,358	(19,985)	41,373
	6	D-4		XIX	49.00	2	Medi-Cal Ancillary Charges - Respiratory Therapy	2,048,673	(324,372)	1,724,301
	6	D-4		XIX	50.00	2	Medi-Cal Ancillary Charges - Physical Therapy	210,365	34,219	244,584
	6	D-4		XIX	53.00	2	Medi-Cal Ancillary Charges - Electrocardiology	1,747,093	(122,692)	1,624,401
	6	D-4		XIX	54.00	2	Medi-Cal Ancillary Charges - Electroencephalography	62,615	13,464	76,079
	6	D-4		XIX	55.00	2	Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients	170,873	857,416	1,028,289
	6	D-4		XIX	56.00	2	Medi-Cal Ancillary Charges - Drugs Charged to Patients	6,616,791	270,909	6,887,700
	6	D-4		XIX	61.00	2	Medi-Cal Ancillary Charges - Emergency	3,670,147	(324,894)	3,345,253
	6	D-4		XIX	101.00	2	Medi-Cal Ancillary Charges - Total	38,237,156	93,503	38,330,659
14	2	E-3	III	XIX	10.00	1	Medi-Cal Routine Service Charges	\$13,237,539	(\$11,111)	\$13,226,428
	2	E-3	III	XIX	11.00	1	Medi-Cal Ancillary Service Charges	38,237,156	93,503	38,330,659
15	3	E-3	III	XIX	33.00	1	Medi-Cal Deductibles	\$0	\$32,489	\$32,489
	3	E-3	III	XIX	36.00	1	Medi-Cal Coinsurance	165,820	(30,707)	135,113
	1	E-3	III	XIX	57.00	1	Medi-Cal Interim Payments	8,338,297	262,864	8,601,161

-Continued on next page-

Provider Name							Fiscal Period			Provider NPI		Adjustments
FEATHER RIVER HOSPITAL							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010			1518940667		17
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 OTHER MATTERS</u>												
17	1	Not Reported					Overpayments To recover Medi-Cal duplicate payments. 42 CFR 433.139 / CMS Pub. 15-1, Section 2409 CCR, Title 22, Section 51458.1	\$0	\$5,758	\$5,758		