

**REPORT
ON THE
COST REPORT REVIEW**

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

**FISCAL PERIOD ENDED
JUNE 30, 2010**

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

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



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

November 22, 2013

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

PLUMAS DISTRICT HOSPITAL CAH
NATIONAL PROVIDER IDENTIFIER (NPI) 1326094269
FISCAL PERIOD ENDED JUNE 30, 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, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the audited settlement for the fiscal period due the State in the amount of \$38,273 presented in the Summary of Findings represents a proper determination in accordance with the reimbursement principles of applicable programs.

This audit report includes the:

1. Summary of Findings
2. Computation of Medi-Cal Reimbursement Settlement (NONCONTRACT Schedules)
3. Audit Adjustments Schedule

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

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

Cindy Crosslin, CFO
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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:
PLUMAS DISTRICT HOSPITAL CAH

Fiscal Period Ended:
JUNE 30, 2010

		SETTLEMENT	COST
1.	Medi-Cal Noncontract Settlement (SCHEDULE 1) Provider NPI: 1326094269		
	Reported	\$ 51,129	
	Net Change	\$ (89,402)	
	Audited Amount Due Provider (State)	\$ (38,273)	
2.	Subprovider I (SCHEDULE 1-1) Provider NPI:		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
3.	Subprovider II (SCHEDULE 1-2) Provider NPI:		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
4.	Medi-Cal Contract Cost (CONTRACT SCH 1) Provider NPI:		
	Reported		\$ 0
	Net Change		\$ 0
	Audited Cost		\$ 0
	Audited Amount Due Provider (State)	\$ 0	
5.	Distinct Part Nursing Facility (DPNF SCH 1) Provider NPI:		
	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
6.	Distinct Part Nursing Facility (DPNF SCH 1-1) Provider NPI:		
	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
7.	Adult Subacute (ADULT SUBACUTE SCH 1) Provider NPI:		
	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
8.	Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7)	\$ (38,273)	
9.	Total Medi-Cal Cost		\$ 0

SUMMARY OF FINDINGS

Provider Name:
PLUMAS DISTRICT HOSPITAL CAH

Fiscal Period Ended:
JUNE 30, 2010

		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)		\$ (38,273)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
PLUMAS DISTRICT HOSPITAL CAH

Fiscal Period Ended:
JUNE 30, 2010

Provider NPI:
1326094269

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ 697,094	\$ 692,802
2. Excess Reasonable Cost Over Charges (Schedule 2)	\$ 0	\$ 0
3. Medi-Cal Inpatient Hospital Based Physician Services	\$ 31,478	N/A
4. \$	\$ 0	\$ 0
5. TOTAL COST-Reimbursable to Provider (Lines 1 through 4)	\$ 728,572	\$ 692,802
6. Interim Payments (Adj 39)	\$ (677,443)	\$ (687,491)
7. Balance Due Provider (State)	\$ 51,129	\$ 5,311
8. Duplicate Payments (Adj)	\$ 0	\$ 0
9. Overpayments (Adj 41,42)	\$ 0	\$ (43,584)
10. \$	\$ 0	\$ 0
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ 51,129	\$ (38,273)
	(To Summary of Findings)	

COMPUTATION OF LESSER OF
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:
PLUMAS DISTRICT HOSPITAL CAHFiscal Period Ended:
JUNE 30, 2010Provider NPI:
1326094269

	REPORTED	AUDITED
REASONABLE COST OF MEDI-CAL INPATIENT SERVICES		
1. Cost of Covered Services (Schedule 3)	\$ 706,676	\$ 702,384
CHARGES FOR MEDI-CAL INPATIENT SERVICES		
2. Inpatient Routine Service Charges (Adj 38)	\$ 295,568	\$ 349,224
3. Inpatient Ancillary Service Charges (Adj 38)	\$ 882,205	\$ 892,779
4. Total Charges - Medi-Cal Inpatient Services	\$ 1,177,773	\$ 1,242,003
5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ 471,097	\$ 539,619
6. Excess of Reasonable Cost Over Customary Charges (Line 1 minus Line 4)	\$ 0	\$ 0
	(To Schedule 1)	

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

COMPUTATION OF
MEDI-CAL NET COSTS OF COVERED SERVICES

Provider Name:
PLUMAS DISTRICT HOSPITAL CAH

Fiscal Period Ended:
JUNE 30, 2010

Provider NPI:
1326094269

	REPORTED	AUDITED
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ 265,140	\$ 263,259
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ 441,536	\$ 439,125
3. Medi-Cal Inpatient Hospital Based Physician for Intern and Resident Services (Sch)	\$ 0	\$ 0
4. \$ \$	0	0
5. \$ \$	0	0
6. SUBTOTAL (Sum of Lines 1 through 5)	\$ 706,676	\$ 702,384
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	\$ (See Schedule 1)	\$ 0
8. SUBTOTAL	\$ 706,676	\$ 702,384 (To Schedule 2)
9. Coinsurance (Adj)	\$ (9,582)	\$ (9,582)
10. Patient and Third Party Liability (Adj)	\$ 0	\$ 0
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ 697,094	\$ 692,802 (To Schedule 1)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
PLUMAS DISTRICT HOSPITAL CAHFiscal Period Ended:
JUNE 30, 2010Provider NPI:
1326094269

GENERAL SERVICE UNIT NET OF SWING-BED COSTS

INPATIENT DAYS

	REPORTED	AUDITED
1. Total Inpatient Days (include private & swing-bed) (Adj)	1,814	1,814
2. Inpatient Days (include private, exclude swing-bed)	1,814	1,814
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj)	1,814	1,814
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 36,40)	256	261

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)	\$ 3,128,704	\$ 2,922,652
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)	\$ 3,128,704	\$ 2,922,652

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 1,618,252	\$ 1,618,252
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 1,618,252	\$ 1,618,252
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 1.933385	\$ 1.806055
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)	\$ 892.09	\$ 892.09
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)	\$ 3,128,704	\$ 2,922,652

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 1,724.75	\$ 1,611.16
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 441,536	\$ 420,513
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 0	\$ 18,612
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 441,536	\$ 439,125

(To Schedule 3)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
PLUMAS DISTRICT HOSPITAL CAHFiscal Period Ended:
JUNE 30, 2010Provider NPI:
1326094269

	REPORTED	AUDITED
SPECIAL CARE AND/OR NURSERY UNITS		
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 0	\$ 32,949
2. Total Inpatient Days (Adj)	131	131
3. Average Per Diem Cost	\$ 0.00	\$ 251.52
4. Medi-Cal Inpatient Days (Adj)	74	74
5. Cost Applicable to Medi-Cal	\$ 0	\$ 18,612
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 0	\$ 0
7. Total Inpatient Days (Adj)	0	0
8. Average Per Diem Cost	\$ 0.00	\$ 0.00
9. Medi-Cal Inpatient Days (Adj)	0	0
10. Cost Applicable to Medi-Cal	\$ 0	\$ 0
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)	\$ 0.00	\$ 0.00
27. Medi-Cal Inpatient Days (Adj)	0	0
28. Cost Applicable to Medi-Cal	\$ 0	\$ 0
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)	\$ 0	\$ 18,612

(To Schedule 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
PLUMAS DISTRICT HOSPITAL CAH

Fiscal Period Ended:
JUNE 30, 2010

Provider NPI:
1326094269

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

Provider Name:
PLUMAS DISTRICT HOSPITAL CAH

Fiscal Period Ended:
JUNE 30, 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	15,160	0	0	0	0	0	0	0	0	910,812	165,089
38.00	Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00	Delivery Room and Labor Room	0	413	0	0	0	0	0	0	0	0	33,136	6,006
40.00	Anesthesiology	0	0	0	0	0	0	0	0	0	0	94,129	17,061
41.00	Radiology - Diagnostic	0	14,502	0	0	0	0	0	0	0	0	1,488,752	269,843
41.01		0	0	0	0	0	0	0	0	0	0	0	0
41.02		0	0	0	0	0	0	0	0	0	0	0	0
42.00	Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
43.00	Radioisotope	0	0	0	0	0	0	0	0	0	0	0	0
44.00	Laboratory	0	17,595	0	0	0	0	0	0	0	0	1,218,307	220,823
44.01	Pathological Lab	0	0	0	0	0	0	0	0	0	0	0	0
46.00	Whole Blood	0	0	0	0	0	0	0	0	0	0	0	0
47.00	Blood Storing and Processing	0	0	0	0	0	0	0	0	0	0	0	0
48.00	Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00	Respiratory Therapy	0	5,806	0	0	0	0	0	0	0	0	388,372	70,394
50.00	Physical Therapy	0	0	0	0	0	0	0	0	0	0	0	0
51.00	Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0
52.00	Speech Pathology	0	0	0	0	0	0	0	0	0	0	0	0
53.00	Electrocardiology	0	0	0	0	0	0	0	0	0	0	0	0
54.00	Electroencephalography	0	0	0	0	0	0	0	0	0	0	0	0
55.00	Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0	87,641	15,885
56.00	Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	432,102	78,320
57.00	Renal Dialysis	0	0	0	0	0	0	0	0	0	0	0	0
58.00	ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
59.00		0	0	0	0	0	0	0	0	0	0	0	0
59.01		0	0	0	0	0	0	0	0	0	0	0	0
59.02		0	0	0	0	0	0	0	0	0	0	0	0
59.03		0	0	0	0	0	0	0	0	0	0	0	0
60.00	Clinic	0	0	0	0	0	0	0	0	0	0	0	0
60.01	Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0	0
61.00	Emergency	0	15,928	0	0	0	0	0	0	0	0	755,802	136,992
62.00	Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
63.50	Rural Health Clinic	0	48,684	0	0	0	0	0	0	0	0	4,446,727	805,988
65.00	Ambulance Services	0	5,058	0	0	0	0	0	0	0	0	290,704	52,691
83.00		0	0	0	0	0	0	0	0	0	0	0	0
84.00		0	0	0	0	0	0	0	0	0	0	0	0
85.00		0	0	0	0	0	0	0	0	0	0	0	0
86.00		0	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTER													
96.00	Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	0	0	0	0
97.00	Research	0	0	0	0	0	0	0	0	0	0	0	0
98.00	Physicians' Private Office	0	0	0	0	0	0	0	0	0	0	1,211	220
98.01	Non-Allowable Meals	0	0	0	0	0	0	0	0	0	0	0	0
98.02	Marketing	0	750	0	0	0	0	0	0	0	0	48,792	8,844
99.02		0	0	0	0	0	0	0	0	0	0	0	0
99.03		0	0	0	0	0	0	0	0	0	0	0	0
99.04		0	0	0	0	0	0	0	0	0	0	0	0
99.05		0	0	0	0	0	0	0	0	0	0	0	0
100.00	Foundation	0	662	0	0	0	0	0	0	0	0	40,098	7,268
100.01		0	0	0	0	0	0	0	0	0	0	0	0
100.02		0	0	0	0	0	0	0	0	0	0	0	0
100.03		0	0	0	0	0	0	0	0	0	0	0	0
100.04		0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	0	251,788	0	17,283,314	2,651,989							

Provider Name:
 PLUMAS DISTRICT HOSPITAL CAH

Fiscal Period Ended:
 JUNE 30, 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	29,824	22,011	4,938	16,792	0	14,335	0	31,262	9,296	1,131	55,650	0
38.00	Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00	Delivery Room and Labor Room	0	0	0	0	0	814	0	2,251	305	121	769	0
40.00	Anesthesiology	0	0	0	0	0	0	0	0	773	14	9,344	0
41.00	Radiology - Diagnostic	49,490	36,525	5,363	27,865	0	20,031	0	0	1,184	386	71,564	0
41.01		0	0	0	0	0	0	0	0	0	0	0	0
41.02		0	0	0	0	0	0	0	0	0	0	0	0
42.00	Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
43.00	Radioisotope	0	0	0	0	0	0	0	0	0	0	0	0
44.00	Laboratory	20,064	14,808	1,024	11,297	0	23,242	0	0	0	0	82,803	0
44.01	Pathological Lab	0	0	0	0	0	0	0	0	0	0	0	0
46.00	Whole Blood	0	0	0	0	0	0	0	0	0	0	0	0
47.00	Blood Storing and Processing	0	0	0	0	0	0	0	0	0	0	0	0
48.00	Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00	Respiratory Therapy	7,288	5,379	1,139	4,104	0	7,000	0	0	630	35	22,110	0
50.00	Physical Therapy	0	0	0	0	0	0	0	0	0	0	0	0
51.00	Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0
52.00	Speech Pathology	0	0	0	0	0	0	0	0	0	0	0	0
53.00	Electrocardiology	0	0	0	0	0	0	0	0	0	0	0	0
54.00	Electroencephalography	0	0	0	0	0	0	0	0	0	0	0	0
55.00	Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	3,979	0	14,829	0
56.00	Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	260,832	47,444	0
57.00	Renal Dialysis	0	0	0	0	0	0	0	0	0	0	0	0
58.00	ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
59.00		0	0	0	0	0	0	0	0	0	0	0	0
59.01		0	0	0	0	0	0	0	0	0	0	0	0
59.02		0	0	0	0	0	0	0	0	0	0	0	0
59.03		0	0	0	0	0	0	0	0	0	0	0	0
60.00	Clinic	0	0	0	0	0	0	0	0	0	0	0	0
60.01	Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0	0
61.00	Emergency	23,227	17,142	1,836	13,077	0	21,889	0	19,287	1,804	6,851	47,897	0
62.00	Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
63.50	Rural Health Clinic	302,092	222,952	4,474	170,089	0	103,580	0	129,714	4,656	104	72,484	0
65.00	Ambulance Services	0	0	0	0	0	15,316	0	1,410	83	0	21,673	0
83.00		0	0	0	0	0	0	0	0	0	0	0	0
84.00		0	0	0	0	0	0	0	0	0	0	0	0
85.00		0	0	0	0	0	0	0	0	0	0	0	0
86.00		0	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTER													
96.00	Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	0	0	0	0
97.00	Research	0	0	0	0	0	0	0	0	0	0	0	0
98.00	Physicians' Private Office	14,242	10,511	0	8,019	21,754	0	0	0	0	0	25,584	0
98.01	Non-Allowable Meals	0	0	0	0	11,340	0	0	0	0	0	0	0
98.02	Marketing	0	0	0	0	0	0	0	0	0	0	0	0
99.02		0	0	0	0	0	0	0	0	0	0	0	0
99.03		0	0	0	0	0	0	0	0	0	0	0	0
99.04		0	0	0	0	0	0	0	0	0	0	0	0
99.05		0	0	0	0	0	0	0	0	0	0	0	0
100.00	Foundation	0	0	0	0	0	2,571	0	0	0	0	0	0
100.01		0	0	0	0	0	0	0	0	0	0	0	0
100.02		0	0	0	0	0	0	0	0	0	0	0	0
100.03		0	0	0	0	0	0	0	0	0	0	0	0
100.04		0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	612,561	445,347	83,736	332,854	448,639	297,119	0	333,098	24,202	270,815	521,924	0

Provider Name:
 PLUMAS DISTRICT HOSPITAL CAH

Fiscal Period Ended:
 JUNE 30, 2010

TRIAL BALANCE EXPENSES	ALLOC COST	ALLOC COST	ALLOC COST	NON-PHYSICIAN ANESTH	NURSING SCHOOL	INT & RES SALARY & FRINGES	INT & RES PROGRAM	PARAMED EDUCAT	SUBTOTAL	POST STEP-DOWN ADJUSTMENT	TOTAL COST
	19.00	19.02	19.03	20.00	21.00	22.00	23.00	24.00	25.00	26.00	27.00
GENERAL SERVICE COST CENTER											
1.00 Old Cap Rel Costs-Bldg & Fixtures											
2.00 Old Cap Rel Costs-Movable Equipment											
3.00 New Cap Rel Costs-Bldg & Fixtures											
4.00 New Cap Rel Costs-Movable Equipment											
4.01											
4.02											
4.03											
4.04											
4.05											
4.06											
4.07											
4.08											
5.00 Employee Benefits											
6.01 Non-Patient Telephones											
6.02 Data Processing											
6.03 Purchasing/Receiving											
6.04 Patient Admitting											
6.05 Patient Business Office											
6.06											
6.07											
6.08											
6.00 Administrative and General											
7.00 Maintenance and Repairs											
8.00 Operation of Plant											
9.00 Laundry and Linen Service											
10.00 Housekeeping											
11.00 Dietary											
12.00 Cafeteria											
13.00 Maintenance of Personnel											
14.00 Nursing Administration											
15.00 Central Services & Supply											
16.00 Pharmacy											
17.00 Medical Records and Library											
18.00 Social Service											
19.00											
19.02	0										
19.03	0	0									
20.00	0	0	0								
21.00 Nursing School	0	0	0	0							
22.00 Intern & Res Service-Salary & Fringes	0	0	0	0		0					
23.00 Intern & Res Other Program	0	0	0	0		0		0			
24.00 Paramedical Ed Program	0	0	0	0		0		0			
INPATIENT ROUTINE COST CENTER:											
25.00 Adults & Pediatrics (Gen Routine)	0	0	0	0		0		0	2,922,652		2,922,652
26.00 Intensive Care Unit	0	0	0	0		0		0	0		0
27.00 Coronary Care Unit	0	0	0	0		0		0	0		0
28.00 Neonatal Intensive Care Unit	0	0	0	0		0		0	0		0
29.00 Surgical Intensive Care	0	0	0	0		0		0	0		0
30.00 Subprovider I	0	0	0	0		0		0	0		0
31.00 Subprovider II	0	0	0	0		0		0	0		0
32.00	0	0	0	0		0		0	0		0
33.00 Nursery	0	0	0	0		0		0	32,949		32,949
34.00 Medicare Certified Nursing Facility	0	0	0	0		0		0	0		0
35.00 Distinct Part Nursing Facility	0	0	0	0		0		0	0		0
36.00 Adult Subacute Care Unit	0	0	0	0		0		0	0		0
36.01 Subacute Care Unit II	0	0	0	0		0		0	0		0
36.02 Transitional Care Unit	0	0	0	0		0		0	0		0

Provider Name:
 PLUMAS DISTRICT HOSPITAL CAH

Fiscal Period Ended:
 JUNE 30, 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 COST 27.00
										STEP-DOWN ADJUSTMENT 26.00	
ANCILLARY COST CENTERS											
37.00 Operating Room	0	0	0	0	0	0	0	0	1,261,140		1,261,140
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	43,402		43,402
40.00 Anesthesiology	0	0	0	0	0	0	0	0	121,322		121,322
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	1,971,003		1,971,003
41.01	0	0	0	0	0	0	0	0	0		0
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	0		0
44.00 Laboratory	0	0	0	0	0	0	0	0	1,592,368		1,592,368
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	0		0
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	506,451		506,451
50.00 Physical Therapy	0	0	0	0	0	0	0	0	0		0
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	0		0
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	0		0
54.00 Electroencephalography	0	0	0	0	0	0	0	0	0		0
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	122,335		122,335
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	818,698		818,698
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
59.00	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	0		0
60.01 Other Clinic Services	0	0	0	0	0	0	0	0	0		0
61.00 Emergency	0	0	0	0	0	0	0	0	1,045,805		1,045,805
62.00 Observation Beds	0	0	0	0	0	0	0	0	0		0
63.50 Rural Health Clinic	0	0	0	0	0	0	0	0	6,262,861		6,262,861
65.00 Ambulance Services	0	0	0	0	0	0	0	0	381,877		381,877
83.00	0	0	0	0	0	0	0	0	0		0
84.00	0	0	0	0	0	0	0	0	0		0
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											
96.00 Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	0		0
97.00 Research	0	0	0	0	0	0	0	0	0		0
98.00 Physicians' Private Office	0	0	0	0	0	0	0	0	81,540		81,540
98.01 Non-Allowable Meals	0	0	0	0	0	0	0	0	11,340		11,340
98.02 Marketing	0	0	0	0	0	0	0	0	57,636		57,636
99.02	0	0	0	0	0	0	0	0	0		0
99.03	0	0	0	0	0	0	0	0	0		0
99.04	0	0	0	0	0	0	0	0	0		0
99.05	0	0	0	0	0	0	0	0	0		0
100.00 Foundation	0	0	0	0	0	0	0	0	49,937		49,937
100.01	0	0	0	0	0	0	0	0	0		0
100.02	0	0	0	0	0	0	0	0	0		0
100.03	0	0	0	0	0	0	0	0	0		0
100.04	0	0	0	0	0	0	0	0	0		0
TOTAL	0	0	0	0	0	0	0	0	17,283,314	0	17,283,314

STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:
PLUMAS DISTRICT HOSPITAL CAH

Fiscal Period Ended:
JUNE 30, 2010

	EMP BENE (GROSS SALARIES) 5.00 (Adj 27,28) (Adj)	STAT 6.01 (Adj) (Adj)	STAT 6.02 (Adj) (Adj)	STAT 6.03 (Adj) (Adj)	STAT 6.04 (Adj) (Adj)	STAT 6.05 (Adj) (Adj)	STAT 6.06 (Adj) (Adj)	STAT 6.07 (Adj) (Adj)	STAT 6.08 (Adj) (Adj)	ADM & GEN (ACCUM COST)	MAINT & REPAIRS (SQ FT) 7.00 (Adj 25,26) (Adj)
ANCILLARY COST CENTERS											
37.00	Operating Room	535,916								910,812	1,424
38.00	Recovery Room									0	
39.00	Delivery Room and Labor Room	14,582								33,136	
40.00	Anesthesiology									94,129	
41.00	Radiology - Diagnostic	512,638								1,488,752	2,363
41.01										0	
41.02										0	
42.00	Radiology - Therapeutic									0	
43.00	Radioisotope									0	
44.00	Laboratory	621,975								1,218,307	958
44.01	Pathological Lab									0	
46.00	Whole Blood									0	
47.00	Blood Storing and Processing									0	
48.00	Intravenous Therapy									0	
49.00	Respiratory Therapy	205,253								388,372	348
50.00	Physical Therapy									0	
51.00	Occupational Therapy									0	
52.00	Speech Pathology									0	
53.00	Electrocardiology									0	
54.00	Electroencephalography									0	
55.00	Medical Supplies Charged to Patients									87,641	
56.00	Drugs Charged to Patients									432,102	
57.00	Renal Dialysis									0	
58.00	ASC (Non-Distinct Part)									0	
59.00										0	
59.01										0	
59.02										0	
59.03										0	
60.00	Clinic									0	
60.01	Other Clinic Services									0	
61.00	Emergency	563,053								755,802	1,109
62.00	Observation Beds									0	
63.50	Rural Health Clinic	1,720,989								4,446,727	14,424
65.00	Ambulance Services	178,813								290,704	
83.00										0	
84.00										0	
85.00										0	
86.00										0	
NONREIMBURSABLE COST CENTERS											
96.00	Gift, Flower, Coffee Shop & Canteen									0	
97.00	Research									0	
98.00	Physicians' Private Office									1,211	680
98.01	Non-Allowable Meals									0	
98.02	Marketing	26,507								48,792	
99.02										0	
99.03										0	
99.04										0	
99.05										0	
100.00	Foundation	23,385								40,098	
100.01										0	
100.02										0	
100.03										0	
100.04										0	
TOTAL		8,900,739	0	0	0	0	0	0	0	14,631,325	29,248
COST TO BE ALLOCATED		251,788	0	0	0	0	0	0	0	2,651,989	612,561
UNIT COST MULTIPLIER - SCH 8		0.028288	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.181254	20.943705

Provider Name:
PLUMAS DISTRICT HOSPITAL CAH

Fiscal Period Ended:
JUNE 30, 2010

	OPER PLANT (SQ FT) 8.00 (Adj 25,26) (Adj)	LAUNDRY & LINEN (LB LNDRY) 9.00 (Adj)	HOUSE-KEEPING (SQ FT) 10.00 (Adj 25,26) (Adj)	DIETARY (MEALS SERVED) 11.00 (Adj 29-31) (Adj)	CAFETERIA (PRODUCTIVE HOURS) 12.00 (Adj) (Adj)	MAINT OF PERSONNEL (# HOUSED) 13.00 (Adj) (Adj)	NURSING ADMIN (NURSE HR) 14.00 (Adj) (Adj)	CENT SERV & SUPPLY (CST REQ) 15.00 (Adj) (Adj)	PHARMACY (COSTS REQUIS) 16.00 (Adj) (Adj)	MED REC (GROSS REVENUE) 17.00 (Adj 32,33) (Adj)	SOC SERV (TIME SPENT) 18.00 (Adj) (Adj)	STAT 19.00 (Adj) (Adj)
ANCILLARY COST CENTERS												
37.00	Operating Room	1,424	4,599	1,424		9,951		7,362	184,714	1,874	3,831,286	
38.00	Recovery Room											
39.00	Delivery Room and Labor Room					565		530	6,060	201	52,972	
40.00	Anesthesiology								15,369	23	643,315	
41.00	Radiology - Diagnostic	2,363	4,995	2,363		13,905			23,532	640	4,926,880	
41.01												
41.02												
42.00	Radiology - Therapeutic											
43.00	Radioisotope											
44.00	Laboratory	958	954	958		16,134					5,700,648	
44.01	Pathological Lab											
46.00	Whole Blood											
47.00	Blood Storing and Processing											
48.00	Intravenous Therapy											
49.00	Respiratory Therapy	348	1,061	348		4,859			12,515	58	1,522,183	
50.00	Physical Therapy											
51.00	Occupational Therapy											
52.00	Speech Pathology											
53.00	Electrocardiology											
54.00	Electroencephalography											
55.00	Medical Supplies Charged to Patients								79,065		1,020,927	
56.00	Drugs Charged to Patients									432,102	3,266,311	
57.00	Renal Dialysis											
58.00	ASC (Non-Distinct Part)											
59.00												
59.01												
59.02												
59.03												
60.00	Clinic											
60.01	Other Clinic Services											
61.00	Emergency	1,109	1,710	1,109		15,195		4,542	35,844	11,350	3,297,537	
62.00	Observation Beds											
63.50	Rural Health Clinic	14,424	4,167	14,424		71,903		30,547	92,524	173	4,990,251	
65.00	Ambulance Services					10,632		332	1,655		1,492,072	
83.00												
84.00												
85.00												
86.00												
NONREIMBURSABLE COST CENTERS												
96.00	Gift, Flower, Coffee Shop & Canteen											
97.00	Research											
98.00	Physicians' Private Office	680		680	1,456						1,761,387	
98.01	Non-Allowable Meals				759							
98.02	Marketing											
99.02												
99.03												
99.04												
99.05												
100.00	Foundation					1,785						
100.01												
100.02												
100.03												
100.04												
TOTAL	28,812	77,986	28,227	30,028	206,254	0	78,443	480,891	448,641	35,932,351	0	0
COST TO BE ALLOCATED	445,347	83,736	332,854	448,639	297,119	0	333,098	24,202	270,815	521,924	0	0
UNIT COST MULTIPLIER - SCH 8	15.456988	1.073731	11.792056	14.940702	1.440550	0.000000	4.246374	0.050327	0.603635	0.014525	0.000000	0.000000

Provider Name:
 PLUMAS DISTRICT HOSPITAL CAH

Fiscal Period Ended:
 JUNE 30, 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:
PLUMAS DISTRICT HOSPITAL CAH

Fiscal Period Ended:
JUNE 30, 2010

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	GENERAL SERVICE COST CENTERS			
1.00	Old Cap Rel Costs-Bldg & Fixtures	\$	\$ 0	\$ 0
2.00	Old Cap Rel Costs-Movable Equipment		0	0
3.00	New Cap Rel Costs-Bldg & Fixtures	427,605	(365,338)	62,267
4.00	New Cap Rel Costs-Movable Equipment	412,302	(412,302)	0
4.01			0	0
4.02			0	0
4.03			0	0
4.04			0	0
4.05			0	0
4.06			0	0
4.07			0	0
4.08			0	0
5.00	Employee Benefits	251,354	(139)	251,215
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	2,763,789	(165,180)	2,598,609
7.00	Maintenance and Repairs	495,067	9,560	504,627
8.00	Operation of Plant	377,813	(9,308)	368,505
9.00	Laundry and Linen Service	61,521	109	61,630
10.00	Housekeeping	267,265	30	267,295
11.00	Dietary	339,979	0	339,979
12.00	Cafeteria		0	0
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	259,340	0	259,340
15.00	Central Services & Supply	6,051	0	6,051
16.00	Pharmacy	212,631	0	212,631
17.00	Medical Records and Library	369,324	817	370,141
18.00	Social Service		0	0
19.00			0	0
19.02			0	0
19.03			0	0
20.00			0	0
21.00	Nursing School		0	0
22.00	Intern & Res Service-Salary & Fringes		0	0
23.00	Intern & Res Other Program		0	0
24.00	Paramedical Ed Program		0	0
	INPATIENT ROUTINE COST CENTERS			
25.00	Adults & Pediatrics (Gen Routine)	1,911,649	(23,285)	1,888,364
26.00	Intensive Care Unit		0	0
27.00	Coronary Care Unit		0	0
28.00	Neonatal Intensive Care Unit		0	0
29.00	Surgical Intensive Care		0	0
30.00	Subprovider I		0	0
31.00	Subprovider II		0	0
32.00			0	0
33.00	Nursery		18,577	18,577
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:
PLUMAS DISTRICT HOSPITAL CAH

Fiscal Period Ended:
JUNE 30, 2010

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
37.00	Operating Room	\$ 896,108	\$ (2,992)	\$ 893,116
38.00	Recovery Room		0	0
39.00	Delivery Room and Labor Room	36,958	(4,235)	32,723
40.00	Anesthesiology	44,122	50,007	94,129
41.00	Radiology - Diagnostic	1,485,367	(15,325)	1,470,042
41.01			0	0
41.02			0	0
42.00	Radiology - Therapeutic		0	0
43.00	Radioisotope		0	0
44.00	Laboratory	1,202,337	(3,331)	1,199,006
44.01	Pathological Lab		0	0
46.00	Whole Blood		0	0
47.00	Blood Storing and Processing		0	0
48.00	Intravenous Therapy		0	0
49.00	Respiratory Therapy	383,195	(1,249)	381,946
50.00	Physical Therapy		0	0
51.00	Occupational Therapy		0	0
52.00	Speech Pathology		0	0
53.00	Electrocardiology		0	0
54.00	Electroencephalography		0	0
55.00	Medical Supplies Charged to Patients	87,641	0	87,641
56.00	Drugs Charged to Patients	432,102	0	432,102
57.00	Renal Dialysis		0	0
58.00	ASC (Non-Distinct Part)		0	0
59.00			0	0
59.01			0	0
59.02			0	0
59.03			0	0
60.00	Clinic		0	0
60.01	Other Clinic Services		0	0
61.00	Emergency	738,034	(135)	737,899
62.00	Observation Beds		0	0
63.50	Rural Health Clinic	4,373,700	(1,345)	4,372,355
65.00	Ambulance Services	282,249	3,397	285,646
83.00			0	0
84.00			0	0
85.00			0	0
86.00			0	0
	SUBTOTAL	\$ 18,117,503	\$ (921,667)	\$ 17,195,836
	NONREIMBURSABLE COST CENTERS			
96.00	Gift, Flower, Coffee Shop & Canteen		0	0
97.00	Research		0	0
98.00	Physicians' Private Office		0	0
98.01	Non-Allowable Meals		0	0
98.02	Marketing		48,042	48,042
99.02			0	0
99.03			0	0
99.04			0	0
99.05			0	0
100.00	Foundation	39,436	0	39,436
100.01			0	0
100.02			0	0
100.03			0	0
100.04			0	0
100.99	SUBTOTAL	\$ 39,436	\$ 48,042	\$ 87,478
101	TOTAL	\$ 18,156,939	\$ (873,625)	\$ 17,283,314

(To Schedule 8)

Provider Name:
 PLUMAS DISTRICT HOSPITAL CAH

Fiscal Period Ended:
 JUNE 30, 2010

TOTAL ADJ (Page 1 & 2)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6-8	AUDIT ADJ 9	AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ 12,13	AUDIT ADJ 14-19	AUDIT ADJ 20,21	
ANCILLARY COST CENTERS													
37.00 Operating Room	(2,992)								(2,992)				
38.00 Recovery Room	0												
39.00 Delivery Room and Labor Room	(4,235)								(1,829)				
40.00 Anesthesiology	50,007												
41.00 Radiology - Diagnostic	(15,325)		5,505					(8,375)	(12,455)				
41.01	0												
41.02	0												
42.00 Radiology - Therapeutic	0												
43.00 Radioisotope	0												
44.00 Laboratory	(3,331)								(3,331)				
44.01 Pathological Lab	0												
46.00 Whole Blood	0												
47.00 Blood Storing and Processing	0												
48.00 Intravenous Therapy	0												
49.00 Respiratory Therapy	(1,249)								(1,249)				
50.00 Physical Therapy	0												
51.00 Occupational Therapy	0												
52.00 Speech Pathology	0												
53.00 Electrocardiology	0												
54.00 Electroencephalography	0												
55.00 Medical Supplies Charged to Patients	0												
56.00 Drugs Charged to Patients	0												
57.00 Renal Dialysis	0												
58.00 ASC (Non-Distinct Part)	0												
59.00	0												
59.01	0												
59.02	0												
59.03	0												
60.00 Clinic	0												
60.01 Other Clinic Services	0												
61.00 Emergency	(135)								(135)				
62.00 Observation Beds	0												
63.50 Rural Health Clinic	(1,345)								(1,345)				
65.00 Ambulance Services	3,397	2,684		713									
83.00	0												
84.00	0												
85.00	0												
86.00	0												
NONREIMBURSABLE COST CENTERS													
96.00 Gift, Flower, Coffee Shop & Canteen	0												
97.00 Research	0												
98.00 Physicians' Private Office	0												
98.01 Non-Allowable Meals	0												
98.02 Marketing	48,042				30,250								
99.02	0												
99.03	0												
99.04	0												
99.05	0												
100.00 Foundation	0												
100.01	0												
100.02	0												
100.03	0												
100.04	0												
101.00 TOTAL	<u>(\$873,625)</u>	<u>(24)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(146,092)</u>	<u>(558,109)</u>	<u>(64,780)</u>	<u>(46,012)</u>	<u>(39,913)</u>	<u>(10,813)</u>	<u>(25,675)</u>

(To Sch 10)

Provider Name			Fiscal Period				Provider NPI		Adjustments
PLUMAS DISTRICT HOSPITAL CAH			JULY 1, 2009 THROUGH JUNE 30, 2010				1326094269		42
Report References									
Adj. No.	Audit Report	Cost Report				Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
		Work Sheet	Part	Title	Line				
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>									
1	10A	A		3.00	7	New Cap Rel Costs-Bldg & Fixtures	\$427,605	(\$611)	\$426,994 *
	10A	A		4.00	7	New Cap Rel Costs-Movable Equipment	412,302	(16,053)	396,249 *
	10A	A		7.00	7	Maintenance and Repairs	495,067	13,956	509,023 *
	10A	A		65.00	7	Ambulance Services	282,249	2,684	284,933 *
						To reclassify property and automobile insurance to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, 2302.8, and 2304			
2	10A	A		4.00	7	New Cap Rel Costs-Movable Equipment	* \$396,249	(\$12,400)	\$383,849 *
	10A	A		6.00	7	Administrative and General	2,763,789	12,400	2,776,189 *
						To reclassify capital related costs for proper cost determination. 42 CFR 413.5, 413.20, and 413.24 CMS Pub. 15-1, Sections 2300, 2304, 2306, 2307, and 2806 CMS Pub. 15-2, Section 2408			
3	10A	A		4.00	7	New Cap Rel Costs-Movable Equipment	* \$383,849	(\$5,505)	\$378,344 *
	10A	A		41.00	7	Radiology - Diagnostic	1,485,367	5,505	1,490,872 *
						To reclassify capital related costs for proper cost determination. 42 CFR 413.5, 413.20, and 413.24 CMS Pub. 15-1, Sections 2300, 2304, 2306, 2307, and 2806 CMS Pub. 15-2, Section 2408			
4	10A	A		6.00	7	Administrative and General	* \$2,776,189	(\$713)	\$2,775,476 *
	10A	A		65.00	7	Ambulance Services	* 284,933	713	285,646
						To reclassify ambulance provider fee to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2104.1, 2300, 2302.4, 2302.8, and 2304			
5	10A	A		6.00	7	Administrative and General	* \$2,775,476	(\$30,250)	\$2,745,226 *
	10A	A		98.02	7	Marketing	0	30,250	30,250 *
						To reclassify marketing expense to a nonreimbursable cost center. 42 CFR 413.5, 413.9, and 413.24 CMS Pub. 15-1, Sections 2136.2, 2304, and 2328			

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
PLUMAS DISTRICT HOSPITAL CAH							JULY 1, 2009 THROUGH JUNE 30, 2010	1326094269		42	
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>ADJUSTMENTS TO REPORTED COSTS</u>											
	10A	A			3.00	7	New Cap Rel Costs-Bldg & Fixtures	*	\$426,994		
6							To capitalize interest expense paid on land held for expansion. 42 CFR 413.20, 413.24, and 413.153 CMS Pub. 15-1, Sections 202, 206, and 2300			(\$21,121)	
7							To capitalize interest expense paid on land held for expansion. 42 CFR 413.20, 413.24, and 413.153 CMS Pub. 15-1, Sections 202, 206, and 2300			(2,460)	
8							To eliminate interest expense on unused bond funds. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 202 and 208			(122,511) (\$146,092)	\$280,902 *
9	10A	A			3.00	7	New Cap Rel Costs-Bldg & Fixtures	*	\$280,902	(\$179,765)	\$101,137 *
	10A	A			4.00	7	New Cap Rel Costs-Movable Equipment To adjust the reported expense to agree with the audited financial statements. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	378,344	(378,344)	0
10	10A	A			3.00	7	New Cap Rel Costs-Bldg & Fixtures	*	\$101,137	(\$52,687)	\$48,450 *
	10A	A			6.00	7	Administrative and General	*	2,745,226	(3,718)	2,741,508 *
	10A	A			41.00	7	Radiology - Diagnostic To abate investment revenue against related costs. 42 CFR 413.5 and 413.9 / CMS Pub. 15-1, Section 2328 CMS Pub. 15-2, Sections 202.2 and 3613	*	1,490,872	(8,375)	1,482,497 *

*Balance carried forward from prior/to subsequent adjustments

Provider Name			Fiscal Period				Provider NPI		Adjustments	
PLUMAS DISTRICT HOSPITAL CAH			JULY 1, 2009 THROUGH JUNE 30, 2010				1326094269		42	
Report References										
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
		Work Sheet	Part	Title	Line	Col.				
<u>ADJUSTMENTS TO REPORTED COSTS</u>										
11	10A	A		3.00	7	New Cap Rel Costs-Bldg & Fixtures	*	\$48,450	\$13,817	\$62,267
	10A	A		5.00	7	Employee Benefits		251,354	(139)	251,215
	10A	A		6.00	7	Administrative and General	*	2,741,508	(16,491)	2,725,017 *
	10A	A		7.00	7	Maintenance and Repairs	*	509,023	(4,396)	504,627
	10A	A		8.00	7	Operation of Plant		377,813	(9,308)	368,505
	10A	A		9.00	7	Laundry and Linen Service		61,521	109	61,630
	10A	A		10.00	7	Housekeeping		267,265	30	267,295
	10A	A		17.00	7	Medical Records and Library		369,324	817	370,141
	10A	A		25.00	7	Adults & Pediatrics (Gen Routine)		1,911,649	(7,115)	1,904,534 *
	10A	A		37.00	7	Operating Room		896,108	(2,992)	893,116
	10A	A		39.00	7	Delivery Room & Labor Room		36,958	(1,829)	35,129 *
	10A	A		41.00	7	Radiology - Diagnostic	*	1,482,497	(12,455)	1,470,042
	10A	A		44.00	7	Laboratory		1,202,337	(3,331)	1,199,006
	10A	A		49.00	7	Respiratory Therapy		383,195	(1,249)	381,946
	10A	A		61.00	7	Emergency		738,034	(135)	737,899
	10A	A		63.50	7	Rural Health Clinic		4,373,700	(1,345)	4,372,355
						To adjust depreciation to agree with the provider's records and eliminate depreciation for land. 42 CFR 413.20, 413.24, 413.50, and 413.134 CMS Pub. 15-1, Sections 102, 104.6, 2300, 2302.4, and 2304				
	10A	A		6.00	7	Administrative and General	*	\$2,725,017		
12						To eliminate advertising expense due to insufficient documentation that the expense is patient care related. 42 CFR 413.20, 413.24, and 413.9(b)(2) CMS Pub. 15-1, Sections 2102.3, 2136.2, 2300, and 2304			(\$2,400)	
13						To eliminate advertising expense and retainer fees due to insufficient documentation that the expense is patient care related. 42 CFR 413.20, 413.24, and 413.9(b)(2) CMS Pub. 15-1, Sections 2102.3, 2136.2, 2300, and 2304			(37,513) (\$39,913)	\$2,685,104 *

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments	
PLUMAS DISTRICT HOSPITAL CAH							JULY 1, 2009 THROUGH JUNE 30, 2010			1326094269		42	
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>ADJUSTMENTS TO REPORTED COSTS</u>													
	10A	A			6.00	7	Administrative and General		*	\$2,685,104			
14							To eliminate portrait expense not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Section 2102.3					(\$400)	
15							To eliminate membership costs related to social, fraternal, or similar types of organizations and charity that is not patient care related. 42 CFR 413.178, 413.5, 413.89(b)(1), and 413.9 CMS Pub. 15-1, Sections 2102.3 and 2138.3					(400)	
16							To eliminate travel expense due to lack of documentation that the expense is patient care related. 42 CFR 413.9(c)(3), 413.20, 413.24, and 431.107 CMS Pub. 15-1, Sections 2102.3, 2300, and 2304 W&I Code 14124.2(b)					(886)	
17							To eliminate travel expense due to insufficient documentation that the expense is patient care related. 42 CFR 413.9(c)(3), 413.20, 413.24, and 431.107 CMS Pub. 15-1, Sections 2102.3, 2300, and 2304					(3,885)	
18							To eliminate legal expense that should have been capitalized and for insufficient documentation. 42 CFR 413.20, 413.24, and 413.130 CMS Pub. 15-1, Sections 104.10, 108.1, 2300, and 2304					(4,892)	
19							To eliminate membership costs related to social, fraternal, or similar types of organizations. 42 CFR 413.5 and 413.9 CMS Pub. 15-1, Sections 2102.3 and 2138.3					(350)	
												(\$10,813)	\$2,674,291 *

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
PLUMAS DISTRICT HOSPITAL CAH							JULY 1, 2009 THROUGH JUNE 30, 2010	1326094269		42
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>ADJUSTMENTS TO REPORTED COSTS</u>										
	10A	A			6.00	7	Administrative and General	*	\$2,674,291	
20							To eliminate physician billing costs for proper cost finding. 42 CFR 413.5, 413.20, and 413.24 CMS Pub. 15-1, Sections 2300, 2304, and 2306 CMS Pub. 15-2, Section 2407			(\$38,567)
21							To adjust the reported expense to agree with Provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			12,892 (\$25,675)
										\$2,648,616 *
22	10A	A			6.00	7	Administrative and General	*	\$2,648,616	(\$50,007)
	10A	A			40.00	7	Anesthesiology To correct the provider's reclassification of liability insurance costs to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		44,122	50,007
										\$2,598,609 94,129
23	10A	A			25.00	7	Adults & Pediatrics (Gen Routine)	*	\$1,904,534	(\$16,170)
	10A	A			33.00	7	Nursery		0	18,577
	10A	A			39.00	7	Delivery Room & Labor Room To adjust reported reclassifications for Labor and Delivery for proper cost finding. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	35,129	(2,406)
										\$1,888,364 18,577 32,723
24	10A	A			98.02	7	Marketing To include marketing expense in a nonreimbursable cost center. 42 CFR 413.5, 413.9, and 413.24 CMS Pub. 15-1, Sections 2136.2, 2304, and 2328	*	\$30,250	\$17,792
										\$48,042

*Balance carried forward from prior/to subsequent adjustments

Provider Name			Fiscal Period				Provider NPI		Adjustments	
PLUMAS DISTRICT HOSPITAL CAH			JULY 1, 2009 THROUGH JUNE 30, 2010				1326094269		42	
Report References										
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
		Work Sheet	Part	Title	Line	Col.				
<u>ADJUSTMENTS TO REPORTED STATISTICS</u>										
25	9	B-1		6.00	3,4	Administrative and General (Square Feet)	3,723	(340)	3,383	
	9	B-1		61.00	3,4	Emergency Room	1,389	(280)	1,109	
	9	B-1		61.00	7,8,10	Emergency Room	1,389	(280)	1,109	
	9	B-1		98.00	3,4	Physicians' Private Offices	60	620	680	
	9	B-1		98.00	7,8,10	Physicians' Private Offices	60	620	680	
	9	B-1		7.00	7	Total - Square Feet	28,908	340	29,248	
	9	B-1		8.00	8	Total - Square Feet	28,472	340	28,812	
	9	B-1		10.00	10	Total - Square Feet	27,887	340	28,227	
To reclassify square footage statistics to a nonreimbursable cost center. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2328										
26	9	B-1		25.00	3,4	Adults & Pediatrics (Gen Routine) (Square Feet)	3,691	(195)	3,496	
	9	B-1		25.00	7,8,10	Adults & Pediatrics (Gen Routine)	3,691	(195)	3,496	
	9	B-1		33.00	3,4	Nursery	0	195	195	
	9	B-1		33.00	7,8,10	Nursery	0	195	195	
To adjust square footage statistics in conjunction with adjustment number 23 and 28. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304										
27	9	B-1		6.00	5	Administrative and General (Gross Salaries)	1,700,495	(26,507)	1,673,988	
	9	B-1		98.02	5	Marketing	0	26,507	26,507	
To reclassify salary statistics to a nonreimbursable cost center in conjunction with adjustment 5. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2328										
28	9	B-1		25.00	5	Adults & Pediatrics (Gross Salaries)	1,422,706	(8,529)	1,414,177	
	9	B-1		33.00	5	Nursery	0	13,266	13,266	
	9	B-1		39.00	5	Delivery Room & Labor Room	19,319	(4,737)	14,582	
To adjust Salaries Statistics in conjunction with adjustment number 23 and 26. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304										

Provider Name			Fiscal Period				Provider NPI		Adjustments	
PLUMAS DISTRICT HOSPITAL CAH			JULY 1, 2009 THROUGH JUNE 30, 2010				1326094269		42	
Report References										
Adj. No.	Audit Report	Cost Report				Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
		Work Sheet	Part	Title	Line					Col.
<u>ADJUSTMENTS TO REPORTED STATISTICS</u>										
29	9	B-1			12.00	11	Cafeteria (Meals Served)	20,755	(1,456)	19,299 *
	9	B-1			98.00	11	Physicians' Private Offices To reclassify meal statistics to a nonreimbursable cost center. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2328	0	1,456	1,456
30	9	B-1			12.00	11	Cafeteria (Meals Served)	* 19,299	(759)	18,540
	9	B-1			98.01	11	Non-Allowable Meals To adjust statistics for the allocation of the Dietary cost center, for meals related to other than provider's personnel. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2102.3, 2105.2, 2304, 2306, and 2328	610	759	1,369 *
31	9	B-1			98.01	11	Non-Allowable Meals (Meals Served)	* 1,369	(610)	759
	9	B-1			11.00	11	Total - Meals Served To eliminate meal statistics due to lack of documentation. 42 CFR 413.20, 413.24, and 431.107 CMS Pub. 15-1, Sections 2300 and 2304, W&I Code 14124.2(b)	30,638	(610)	30,028
32	9	B-1			25.00	17	Adults & Pediatrics (Gen Routine) (Gross Revenue)	3,426,582	(51,922)	3,374,660
	9	B-1			33.00	17	Nursery To reclassify Nursery Charges for proper allocation of indirect cost. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304, and 2306	0	51,922	51,922
33	9	B-1			98.00	17	Physicians' Private Offices (Gross Revenue)	0	1,761,387	1,761,387
	9	B-1			17.00	17	Total - Gross Revenue To include physician pro fees for proper allocation of indirect cost. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304, and 2306	34,170,964	1,761,387	35,932,351

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
PLUMAS DISTRICT HOSPITAL CAH							JULY 1, 2009 THROUGH JUNE 30, 2010		1326094269		42
Report References											
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
		Work Sheet	Part	Title	Line	Col.					
<u>ADJUSTMENTS TO REPORTED TOTAL CHARGES</u>											
34	5	C	1		61.00	8	Emergency To eliminate professional fees for proper cost finding. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$4,670,131	(\$1,090,712)	\$3,579,419	

Provider Name							Fiscal Period	Provider NPI		Adjustments
PLUMAS DISTRICT HOSPITAL CAH							JULY 1, 2009 THROUGH JUNE 30, 2010	1326094269		42
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report										
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.				
ADJUSTMENT TO REPORTED PROVIDER-BASED PHYSICIANS										
35	7	DHS 3092			40.00		Anesthesiology	\$66,956	(\$66,956)	\$0
	7	DHS 3092			61.00		Emergency	22,274	(22,274)	0
							To eliminate Medi-Cal Ancillary Charges due to insufficient documentation that the provider combine bills 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			

Provider Name							Fiscal Period	Provider NPI		Adjustments
PLUMAS DISTRICT HOSPITAL CAH							JULY 1, 2009 THROUGH JUNE 30, 2010	1326094269		42
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										
36	4	D-1	I	XIX	9.00	1	Medi-Cal Days - Adults & Pediatrics	256	7	263 *
37	6	D-4		XIX	37.00	2	Medi-Cal Ancillary Charges - Operating Room	\$245,453	\$2,618	\$248,071
	6	D-4		XIX	39.00	2	Medi-Cal Ancillary Charges - Delivery Room & Labor Room	28,901	1,092	29,993
	6	D-4		XIX	40.00	2	Medi-Cal Ancillary Charges - Anesthesiology	66,956	(450)	66,506
	6	D-4		XIX	41.00	2	Medi-Cal Ancillary Charges - Radiology - Diagnostic	44,430	381	44,811
	6	D-4		XIX	44.00	2	Medi-Cal Ancillary Charges - Laboratory	150,790	2,621	153,411
	6	D-4		XIX	49.00	2	Medi-Cal Ancillary Charges - Respiratory Therapy	31,224	363	31,587
	6	D-4		XIX	55.00	2	Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients	56,258	1,327	57,585
	6	D-4		XIX	56.00	2	Medi-Cal Ancillary Charges - Drugs Charged to Patients	235,919	2,622	238,541
	6	D-4		XIX	101.00	2	Medi-Cal Ancillary Charges - Total	882,205	10,574	892,779
38	2	E-3	III	XIX	10.00	1	Medi-Cal Routine Service Charges	\$295,568	\$53,656	\$349,224
	2	E-3	III	XIX	11.00	1	Medi-Cal Ancillary Service Charges	882,205	10,574	892,779
39	1	E-3	III	XIX	57.00	1	Medi-Cal Interim Payments	\$677,443	\$10,048	\$687,491
<p>To adjust Medi-Cal Settlement Data to agree with the following: EDS Paid Claims Summary: Report Date: June 27, 2013 Payment Period: July 1, 2009 through June 15, 2013 Service Period: July 1, 2009 through June 30, 2010 42 CFR 413.2, 413.24, 413.5, 413.53, 413.60, 413.64 and 433.159 CMS Pub. 15-1, Sections 2304, 2404, and 2408 CCR, Title 22 Section 51541</p>										
40	4	D-1	I	XIX	9.00	1	Adults & Pediatrics	* 263	(2)	261
<p>To eliminate Medi-Cal routine days for billed Medi-Cal Days by 25% and 50%, for claims submitted during the 7th through 9th month (RAD Code 475) and 10th through 12th month (RAD Code 476) after the month of service, respectively. W&I Code, 14115</p>										

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments
PLUMAS DISTRICT HOSPITAL CAH							JULY 1, 2009 THROUGH JUNE 30, 2010			1326094269		42
Report References												
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
		Work Sheet	Part	Title	Line	Col.						
<u>ADJUSTMENTS TO OTHER MATTERS</u>												
	1	Not Reported					Medi-Cal Overpayments	\$0				
41							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		\$37,186			
42							To recover Medi-Cal overpayments for Share of Cost due to lack of documentation. 42 CFR 413.20, 413.24, and 431.107 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 51476 W&I Code 14124.2(b)		6,398 \$43,584	\$43,584		