

**REPORT
ON THE
COST REPORT REVIEW**

**SHASTA REGIONAL MEDICAL CENTER
REDDING, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1205089026**

**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: Delia Valencia
Auditor: Olivia Huetter**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

April 4, 2014

Jeffrey N. Brown
Chief Financial Officer
Hospital Management Services
211 E. Imperial Hwy, Suite 102
Fullerton, CA 92835

SHASTA REGIONAL MEDICAL CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1205089026
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, 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 \$3,051,636 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.

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

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

Lisa Alder, Chief
Department of Health Care Services
Office of Administrative Hearings and Appeals
1029 J Street, Suite 200
Sacramento, CA 95814
(916) 322-5603

The written notice of disagreement must be received by the Department within 60 calendar days from the day you receive this letter. A copy of this notice should be sent to:

United States Postal Service (USPS)

Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
PO Box 997413
Sacramento, CA 95899

Courier (UPS, FedEx, etc.)

Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
1501 Capitol Avenue, Suite 71.5001
Sacramento, CA 95814
(916) 440-7700

The procedures that govern an appeal are contained in Welfare and Institutions Code, Section 14171, and California Code of Regulations, Title 22, Section 51016, et seq.

If you have questions regarding this report, you may call the Audits Section—Sacramento at (916) 650-6994.

Original Signed By

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

Certified

SUMMARY OF FINDINGS

Provider Name:
SHASTA REGIONAL MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2010

	SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1) Provider NPI: 1205089026		
Reported	\$ (129,303)	
Net Change	\$ (2,922,334)	
Audited Amount Due Provider (State)	\$ (3,051,636)	
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)	\$ (3,051,636)	
9. Total Medi-Cal Cost		\$ 0

SUMMARY OF FINDINGS

Provider Name:
SHASTA REGIONAL MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 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: 1205089026	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)		\$ (3,051,636)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
SHASTA REGIONAL MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2010

Provider NPI:
1205089026

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ 12,051,880	\$ 11,063,491
2. Excess Reasonable Cost Over Charges (Schedule 2)	\$ 0	\$ 0
3. Medi-Cal Inpatient Hospital Based Physician Services	\$ 0	N/A
4. \$	\$ 0	0
5. TOTAL COST-Reimbursable to Provider (Lines 1 through 4)	\$ 12,051,880	\$ 11,063,491
6. Interim Payments (Adj 36,42)	\$ (12,181,183)	\$ (13,000,602)
7. Balance Due Provider (State)	\$ (129,303)	\$ (1,937,111)
8. Medi-Cal Overpayments (Adj 43)	\$ 0	\$ (473)
9. AB 5 and AB 1183 Cost Reduction (Adj 1)	\$ 0	\$ (1,114,052)
10. \$	\$ 0	0
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ (129,303)	\$ (3,051,636)
	(To Summary of Findings)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT
AB 5 and AB 1183 - SUMMARY OF REDUCTIONS

Provider Name:
SHASTA REGIONAL MEDICAL CENTER

Fiscal Period Ended:
December 31, 2010

Provider No.
1205089026

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>1,114,052</u>
4. 10% Reduction to HFPAs < 3 Hospitals for 07/01/08 Through 04/12/11 (SCHEDULE A-4)	<u>0</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>1,114,052</u></u> (To Schedule 1, Line 9)

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT
AB 5 - 10% REDUCTION TO SERVICES FROM APRIL 6, 2009 THROUGH April 12, 2011 - NONCONTRACT HOSPITALS

Provider Name:
SHASTA REGIONAL MEDICAL CENTER

Fiscal Period Ended:
December 31, 2010

Provider No.
1205089026

Audited Medi-Cal Cost Per Day

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$ <u>11,202,239</u>
2. Less: Medi-Cal Administrative Day Cost (Schedule 4A, Lines 28 and 31)	<u>39,852</u>
3. Less: Medi-Cal Administrative Ancillary Cost (Schedule A-7)	<u>21,863</u>
4. Total Medi-Cal Cost of Covered Services Subject to Reductions (Line 1 - Lines 2 and 3)	\$ <u><u>11,140,524</u></u>
5. Total Audited Medi-Cal Days (Schedules 4, 4A and 4B, excludes Administrative Days)	<u><u>5,420.50</u></u>
6. Audited Medi-Cal Cost Per Day (Line 4 / Line 5)	\$ <u><u>2,055.26</u></u>

AB 5 - 10 % Cost Reduction For Services From 04/06/09 Through 04/12/11

7. Audited Medi-Cal Days of Service from 04/06/09 Through 04/12/11(excludes Administrative Days)	<u>5,420.50</u>
8. Audited Medi-Cal Cost Per Day For 04/06/09 Through 04/12/11(Line 6 * Line 7)	\$ <u>11,140,524</u>
9. AB 5 - 10% Cost Reduction for 04/06/09 Through 04/12/11 (Line 8 * 10%)	\$ <u><u>1,114,052</u></u> (To Schedule A, Line 3)

COMPUTATION OF LESSER OF
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:
SHASTA REGIONAL MEDICAL CENTERFiscal Period Ended:
DECEMBER 31, 2010Provider NPI:
1205089026

REPORTED

AUDITED

REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3)	\$ <u>12,120,144</u>	\$ <u>11,202,239</u>
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CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj 34,40)	\$ <u>78,729,774</u>	\$ <u>13,342,640</u>
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3. Inpatient Ancillary Service Charges (Adj 34,40)	\$ <u>67,006,669</u>	\$ <u>74,500,949</u>
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4. Total Charges - Medi-Cal Inpatient Services	\$ <u>145,736,443</u>	\$ <u>87,843,589</u>
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5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ <u>133,616,299</u>	\$ <u>76,641,350</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:
SHASTA REGIONAL MEDICAL CENTERFiscal Period Ended:
DECEMBER 31, 2010Provider NPI:
1205089026

GENERAL SERVICE UNIT NET OF SWING-BED COSTS

	REPORTED	AUDITED
1. Total Inpatient Days (include private & swing-bed) (Adj)	27,355	27,355
2. Inpatient Days (include private, exclude swing-bed)	27,355	27,355
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj)	27,355	27,355
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 32,37)	4,476.00	4,804.50

INPATIENT DAYS

1. Total Inpatient Days (include private & swing-bed) (Adj)	27,355	27,355
2. Inpatient Days (include private, exclude swing-bed)	27,355	27,355
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj)	27,355	27,355
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 32,37)	4,476.00	4,804.50

SWING-BED ADJUSTMENT

17. Medicare NF Swing-Bed Rates through Dec 31 (Adj)	\$ 0.00	\$ 0.00
18. Medicare NF Swing-Bed Rates after Dec 31 (Adj)	\$ 0.00	\$ 0.00
19. Medi-Cal NF Swing-Bed Rates through July 31 (Adj)	\$ 0.00	\$ 0.00
20. Medi-Cal NF Swing-Bed Rates after July 31 (Adj)	\$ 0.00	\$ 0.00
21. Total Routine Serv Cost (Sch 8, Line 25, Col 27)	\$ 30,574,576	\$ 24,142,898
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)	\$ 30,574,576	\$ 24,142,898

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 59,904,140	\$ 59,904,140
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 59,904,140	\$ 59,904,140
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 0.510392	\$ 0.403026
32. Average Private Room Per Diem Charge (L 29 / L 3)	\$ 0.00	\$ 0.00
33. Average Semi-Private Room Per Diem Charge (L 30 / L 4)	\$ 2,189.88	\$ 2,189.88
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)	\$ 30,574,576	\$ 24,142,898

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 1,117.70	\$ 882.58
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 5,002,825	\$ 4,240,356
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 1,263,112	\$ 1,178,331
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 6,265,937	\$ 5,418,687

(To Schedule 3)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
SHASTA REGIONAL MEDICAL CENTERFiscal Period Ended:
DECEMBER 31, 2010Provider NPI:
1205089026

	REPORTED	AUDITED
SPECIAL CARE AND/OR NURSERY UNITS		
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 0	\$ 0
2. Total Inpatient Days (Adj)	0	0
3. Average Per Diem Cost	\$ 0.00	\$ 0.00
4. Medi-Cal Inpatient Days (Adj)	0	0
5. Cost Applicable to Medi-Cal	\$ 0	\$ 0
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 10,164,245	\$ 7,912,050
7. Total Inpatient Days (Adj)	4,281	4,281
8. Average Per Diem Cost	\$ 2,374.27	\$ 1,848.18
9. Medi-Cal Inpatient Days (Adj 32)	532	616
10. Cost Applicable to Medi-Cal	\$ 1,263,112	\$ 1,138,479
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 38)	\$ 0.00	\$ 375.96
27. Medi-Cal Inpatient Days (Adj 38)	0	106
28. Cost Applicable to Medi-Cal	\$ 0	\$ 39,852
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)	\$ 1,263,112	\$ 1,178,331

(To Schedule 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
SHASTA REGIONAL MEDICAL CENTERFiscal Period Ended:
DECEMBER 31, 2010Provider NPI:
1205089026

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:
SHASTA REGIONAL MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2010

Provider NPI:
1205089026

		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	\$ 7,358,143	\$ 100,774,183	0.073016	\$ 9,329,528	\$ 681,206
38.00	Recovery Room	0	0	0.000000	0	0
39.00	Delivery Room & Labor Room	0	0	0.000000	0	0
40.00	Anesthesiology	59,966	19,160,347	0.003130	1,636,335	5,121
41.00	Radiology - Diagnostic	2,156,388	21,717,343	0.099293	1,463,623	145,328
41.01	CAT Scan	907,229	35,633,779	0.025460	3,666,345	93,344
41.02	Ultra Sound	226,990	2,086,053	0.108813	306,125	33,310
41.03	Magnetic Resonance Imaging (MRI)	412,489	4,811,728	0.085726	601,479	51,562
42.00	Radiology-Therapeutic	0	0	0.000000	0	0
43.00	Radioisotope	648,973	4,248,240	0.152763	746,508	114,039
44.00	Laboratory	4,371,794	143,913,093	0.030378	18,424,813	559,709
44.01	Pathological Lab	0	0	0.000000	0	0
46.00	Whole Blood & Packed Red Blood Cells	0	0	0.000000	0	0
47.00	Blood Storing, Processing & Trans.	816,170	3,285,976	0.248380	440,894	109,509
48.00	Intravenous Therapy	0	0	0.000000	0	0
49.00	Respiratory Therapy	2,573,825	21,240,351	0.121176	3,804,206	460,979
50.00	Physical Therapy	1,562,369	12,897,232	0.121140	1,719,830	208,340
51.00	Occupational Therapy	0	0	0.000000	0	0
52.00	Speech Pathology	194,077	838,116	0.231564	725	168
53.00	Electrocardiology	3,644,505	47,141,947	0.077309	2,397,361	185,338
53.01	Wound Care/Vasc Lab	1,493,829	6,272,122	0.238170	0	0
53.02	Vascular Lab	0	0	0.000000	0	0
54.00	Electroencephalography	95,497	392,688	0.243187	69,834	16,983
55.00	Medical Supplies Charged to Patients	9,528,005	77,483,593	0.122968	8,800,834	1,082,221
55.30	Impl. Dev. Charged to Patients	6,522,800	52,056,826	0.125302	1,881,871	235,801
56.00	Drugs Charged to Patients	7,527,250	91,086,559	0.082638	14,605,038	1,206,937
57.00	Renal Dialysis	347,031	760,905	0.456077	80,786	36,845
58.00		0	0	0.000000	0	0
60.00	Clinic	0	0	0.000000	0	0
60.01	Other Clinic Services	0	0	0.000000	0	0
61.00	Emergency	7,230,898	58,760,359	0.123057	4,524,814	556,812
62.00	Observation Beds (Non-Distinct Part)	0	0	0.000000	0	0
71.00		0	0	0.000000	0	0
82.00		0	0	0.000000	0	0
83.00		0	0	0.000000	0	0
84.00		0	0	0.000000	0	0
85.00		0	0	0.000000	0	0
86.00		0	0	0.000000	0	0
TOTAL		\$ 57,678,226	\$ 704,561,440		\$ 74,500,949	\$ 5,783,552

(To Schedule 3)

* From Schedule 8, Column 27

ADJUSTMENTS TO MEDI-CAL CHARGES

Provider Name:
SHASTA REGIONAL MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2010

Provider NPI:
1205089026

ANCILLARY CHARGES		REPORTED	ADJUSTMENTS (Adj 33,39)	AUDITED
37.00	Operating Room	\$ 9,717,586	\$ (388,058)	\$ 9,329,528
38.00	Recovery Room			0
39.00	Delivery Room & Labor Room			0
40.00	Anesthesiology		1,636,335	1,636,335
41.00	Radiology - Diagnostic	1,294,092	169,531	1,463,623
41.01	CAT Scan	3,320,713	345,632	3,666,345
41.02	Ultra Sound	284,525	21,600	306,125
41.03	Magnetic Resonance Imaging (MRI)	540,157	61,322	601,479
42.00	Radiology-Therapeutic			0
43.00	Radioisotope	703,610	42,898	746,508
44.00	Laboratory	16,818,721	1,606,092	18,424,813
44.01	Pathological Lab			0
46.00	Whole Blood & Packed Red Blood Cells			0
47.00	Blood Storing, Processing & Trans.	411,622	29,272	440,894
48.00	Intravenous Therapy			0
49.00	Respiratory Therapy	3,183,955	620,251	3,804,206
50.00	Physical Therapy	1,418,676	301,154	1,719,830
51.00	Occupational Therapy			0
52.00	Speech Pathology	725		725
53.00	Electrocardiology	2,405,092	(7,731)	2,397,361
53.01	Wound Care/Vasc Lab			0
53.02	Vascular Lab			0
54.00	Electroencephalography		69,834	69,834
55.00	Medical Supplies Charged to Patients	7,155,492	1,645,342	8,800,834
55.30	Impl. Dev. Charged to Patients	2,166,272	(284,401)	1,881,871
56.00	Drugs Charged to Patients	13,286,749	1,318,289	14,605,038
57.00	Renal Dialysis	72,876	7,910	80,786
58.00				0
60.00	Clinic			0
60.01	Other Clinic Services			0
61.00	Emergency	4,225,806	299,008	4,524,814
62.00	Observation Beds (Non-Distinct Part)			0
71.00				0
82.00				0
83.00				0
84.00				0
85.00				0
86.00				0
TOTAL MEDI-CAL ANCILLARY CHARGES		\$ 67,006,669	\$ 7,494,280	\$ 74,500,949

(To Schedule 5)

Provider Name:
SHASTA REGIONAL MEDICAL CENTER

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	ADMINISTRATIVE & GENERAL 6.00
ANCILLARY COST CENTERS													
37.00	Operating Room	0	46,148	0	0	0	0	0	0	0	0	4,819,347	704,057
38.00	Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00	Delivery Room & Labor Room	0	0	0	0	0	0	0	0	0	0	0	0
40.00	Anesthesiology	0	0	0	0	0	0	0	0	0	0	12,989	1,898
41.00	Radiology - Diagnostic	0	15,084	0	0	0	0	0	0	0	0	1,602,466	234,104
41.01	CAT Scan	0	6,349	0	0	0	0	0	0	0	0	705,638	103,086
41.02	Ultra Sound	0	1,864	0	0	0	0	0	0	0	0	189,508	27,685
41.03	Magnetic Resonance Imaging (MRI)	0	2,350	0	0	0	0	0	0	0	0	345,766	50,513
42.00	Radiology-Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
43.00	Radioisotope	0	4,424	0	0	0	0	0	0	0	0	439,436	64,197
44.00	Laboratory	0	29,271	0	0	0	0	0	0	0	0	3,205,750	468,327
44.01	Pathological Lab	0	0	0	0	0	0	0	0	0	0	0	0
46.00	Whole Blood & Packed Red Blood Cells	0	0	0	0	0	0	0	0	0	0	0	0
47.00	Blood Storing, Processing & Trans.	0	0	0	0	0	0	0	0	0	0	662,430	96,774
48.00	Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00	Respiratory Therapy	0	21,211	0	0	0	0	0	0	0	0	2,084,325	304,499
50.00	Physical Therapy	0	9,108	0	0	0	0	0	0	0	0	994,925	145,348
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	167,618	24,487
53.00	Electrocardiology	0	25,940	0	0	0	0	0	0	0	0	2,906,385	424,593
53.01	Wound Care/Vasc Lab	0	11,868	0	0	0	0	0	0	0	0	1,198,696	175,117
53.02	Vascular Lab	0	0	0	0	0	0	0	0	0	0	0	0
54.00	Electroencephalography	0	806	0	0	0	0	0	0	0	0	73,876	10,792
55.00	Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0	7,573,666	1,106,435
55.30	Impl. Dev. Charged to Patients	0	0	0	0	0	0	0	0	0	0	5,191,882	758,481
56.00	Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	3,861,922	564,187
57.00	Renal Dialysis	0	0	0	0	0	0	0	0	0	0	301,234	44,007
58.00		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	43,655	0	0	0	0	0	0	0	0	5,157,100	753,399
62.00	Observation Beds (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
71.00		0	0	0	0	0	0	0	0	0	0	0	0
82.00		0	0	0	0	0	0	0	0	0	0	0	0
83.00		0	0	0	0	0	0	0	0	0	0	0	0
84.00		0	0	0	0	0	0	0	0	0	0	0	0
85.00		0	0	0	0	0	0	0	0	0	0	0	0
86.00		0	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTER:													
96.00	Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	0	0	579	85
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	0	0
99.00	Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
99.01	Doctor's Meals	0	0	0	0	0	0	0	0	0	0	0	0
99.02	Free Meals	0	0	0	0	0	0	0	0	0	0	0	0
99.03	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	1,662	243
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	Public Relations	0	1,352	0	0	0	0	0	0	0	0	593,173	86,656
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		<u>0</u>	<u>528,017</u>	<u>0</u>	<u>90,937,626</u>	<u>11,591,634</u>							

Provider Name:
SHASTA REGIONAL MEDICAL CENTER

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	505,489	372,523	40,016	275,994	0	95,339	0	308,284	0	0	237,094	0
38.00 Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00 Delivery Room & Labor Room	0	0	0	0	0	0	0	0	0	0	0	0
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	45,079	0
41.00 Radiology - Diagnostic	84,661	62,391	2,758	46,224	0	36,669	0	35,367	653	0	51,095	0
41.01 CAT Scan	0	0	0	0	0	14,668	0	0	0	0	83,837	0
41.02 Ultra Sound	0	0	0	0	0	4,889	0	0	0	0	4,908	0
41.03 Magnetic Resonance Imaging (MRI)	0	0	0	0	0	4,889	0	0	0	0	11,321	0
42.00 Radiology-Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
43.00 Radioisotope	49,806	36,705	13,601	27,194	0	7,334	0	705	0	0	9,995	0
44.00 Laboratory	120,902	89,099	0	66,012	0	83,116	0	0	0	0	338,588	0
44.01 Pathological Lab	0	0	0	0	0	0	0	0	0	0	0	0
46.00 Whole Blood & Packed Red Blood Cells	0	0	0	0	0	0	0	0	0	0	0	0
47.00 Blood Storing, Processing & Trans.	21,566	15,893	0	11,775	0	0	0	0	0	0	7,731	0
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	34,518	25,438	0	18,847	0	56,225	0	0	0	0	49,973	0
50.00 Physical Therapy	157,400	115,996	0	85,939	0	29,335	0	3,081	0	0	30,344	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	1,972	0
53.00 Electrocardiology	1,980	1,459	6,556	1,081	0	53,781	0	137,757	0	0	110,912	0
53.01 Wound Care/Vasc Lab	2,753	2,029	4,117	1,503	0	29,335	0	65,523	0	0	14,757	0
53.02 Vascular Lab	0	0	0	0	0	0	0	0	0	0	0	0
54.00 Electroencephalography	3,268	2,408	0	1,784	0	2,445	0	0	0	0	924	0
55.00 Medical Supplies Charged to Patients	4,218	3,109	0	2,303	0	0	0	0	655,977	0	182,298	0
55.30 Impl. Dev. Charged to Patients	0	0	244	0	0	0	0	0	449,717	0	122,476	0
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	2,886,839	214,302	0
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	1,790	0
58.00	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	147,617	108,787	120,175	80,598	43,703	107,562	0	573,710	0	0	138,247	0
62.00 Observation Beds (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
71.00	0	0	0	0	0	0	0	0	0	0	0	0
82.00	0	0	0	0	0	0	0	0	0	0	0	0
83.00	0	0	0	0	0	0	0	0	0	0	0	0
84.00	0	0	0	0	0	0	0	0	0	0	0	0
85.00	0	0	0	0	0	0	0	0	0	0	0	0
86.00	0	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTER:												
96.00 Gift, Flower, Coffee Shop & Canteen	4,278	3,152	0	2,336	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	0	0
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
99.01 Doctor's Meals	0	0	0	0	86,060	0	0	0	0	0	0	0
99.02 Free Meals	0	0	0	0	393,250	0	0	0	0	0	0	0
99.03 Other Nonreimbursable	12,278	9,049	0	6,704	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 Public Relations	0	0	0	0	0	4,889	0	57	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	3,651,028	2,402,767	501,617	1,760,655	2,661,780	1,207,625	0	3,754,602	1,106,347	2,886,839	1,842,675	0

Provider Name:
SHASTA REGIONAL MEDICAL CENTER

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	7,358,143		7,358,143
38.00 Recovery Room	0	0	0	0	0	0	0	0	0		0
39.00 Delivery Room & Labor Room	0	0	0	0	0	0	0	0	0		0
40.00 Anesthesiology	0	0	0	0	0	0	0	0	59,966		59,966
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	2,156,388		2,156,388
41.01 CAT Scan	0	0	0	0	0	0	0	0	907,229		907,229
41.02 Ultra Sound	0	0	0	0	0	0	0	0	226,990		226,990
41.03 Magnetic Resonance Imaging (MRI)	0	0	0	0	0	0	0	0	412,489		412,489
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	648,973		648,973
44.00 Laboratory	0	0	0	0	0	0	0	0	4,371,794		4,371,794
44.01 Pathological Lab	0	0	0	0	0	0	0	0	0		0
46.00 Whole Blood & Packed Red Blood Cells	0	0	0	0	0	0	0	0	0		0
47.00 Blood Storing, Processing & Trans.	0	0	0	0	0	0	0	0	816,170		816,170
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	2,573,825		2,573,825
50.00 Physical Therapy	0	0	0	0	0	0	0	0	1,562,369		1,562,369
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	194,077		194,077
53.00 Electrocardiology	0	0	0	0	0	0	0	0	3,644,505		3,644,505
53.01 Wound Care/Vasc Lab	0	0	0	0	0	0	0	0	1,493,829		1,493,829
53.02 Vascular Lab	0	0	0	0	0	0	0	0	0		0
54.00 Electroencephalography	0	0	0	0	0	0	0	0	95,497		95,497
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	9,528,005		9,528,005
55.30 Impl. Dev. Charged to Patients	0	0	0	0	0	0	0	0	6,522,800		6,522,800
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	7,527,250		7,527,250
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	347,031		347,031
58.00	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	7,230,898		7,230,898
62.00 Observation Beds (Non-Distinct Part)	0	0	0	0	0	0	0	0	0		0
71.00	0	0	0	0	0	0	0	0	0		0
82.00	0	0	0	0	0	0	0	0	0		0
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	10,429		10,429
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	0		0
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0		0
99.01 Doctor's Meals	0	0	0	0	0	0	0	0	86,060		86,060
99.02 Free Meals	0	0	0	0	0	0	0	0	393,250		393,250
99.03 Other Nonreimbursable	0	0	0	0	0	0	0	0	29,936		29,936
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 Public Relations	0	0	0	0	0	0	0	0	684,776		684,776
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	<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>90,937,626</u>	<u>0</u>	<u>90,937,626</u>

STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:
SHASTA REGIONAL MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2010

	EMP BENE (GROSS SALARIES)	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) (Adj 29)
ANCILLARY COST CENTERS											
37.00	Operating Room	3,184,396								4,819,347	25,525
38.00	Recovery Room									0	
39.00	Delivery Room & Labor Room									0	
40.00	Anesthesiology									12,989	
41.00	Radiology - Diagnostic	1,040,878								1,602,466	4,275
41.01	CAT Scan	438,104								705,638	
41.02	Ultra Sound	128,623								189,508	
41.03	Magnetic Resonance Imaging (MRI)	162,167								345,766	
42.00	Radiology-Therapeutic									0	
43.00	Radioisotope	305,268								439,436	2,515
44.00	Laboratory	2,019,798								3,205,750	6,105
44.01	Pathological Lab									0	
46.00	Whole Blood & Packed Red Blood Cells									0	
47.00	Blood Storing, Processing & Trans.									662,430	1,089
48.00	Intravenous Therapy									0	
49.00	Respiratory Therapy	1,463,637								2,084,325	1,743
50.00	Physical Therapy	628,478								994,925	7,948
51.00	Occupational Therapy									0	
52.00	Speech Pathology									167,618	
53.00	Electrocardiology	1,789,955								2,906,385	100
53.01	Wound Care/Vasc Lab	818,931								1,198,696	139
53.02	Vascular Lab									0	
54.00	Electroencephalography	55,650								73,876	165
55.00	Medical Supplies Charged to Patients									7,573,666	213
55.30	Impl. Dev. Charged to Patients									5,191,882	
56.00	Drugs Charged to Patients									3,861,922	
57.00	Renal Dialysis									301,234	
58.00										0	
60.00	Clinic									0	
60.01	Other Clinic Services									0	
61.00	Emergency	3,012,353								5,157,100	7,454
62.00	Observation Beds (Non-Distinct Part)									0	
71.00										0	
82.00										0	
83.00										0	
84.00										0	
85.00										0	
86.00										0	
NONREIMBURSABLE COST CENTERS											
96.00	Gift, Flower, Coffee Shop & Canteen									579	216
97.00	Research									0	
98.00	Physicians' Private Office									0	
99.00	Nonpaid Workers									0	
99.01	Doctor's Meals									0	
99.02	Free Meals									0	
99.03	Other Nonreimbursable									1,662	620
99.04										0	
99.05										0	
100.00	Public Relations	93,290								593,173	
100.01										0	
100.02										0	
100.03										0	
100.04										0	
TOTAL		36,435,226	0	0	0	0	0	0	0	79,345,992	184,361
COST TO BE ALLOCATED		528,017	0	0	0	0	0	0	0	11,591,634	3,651,028
UNIT COST MULTIPLIER - SCH 8		0.014492	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.146090	19.803689

Provider Name:

Fiscal Period Ended:

SHASTA REGIONAL MEDICAL CENTER

DECEMBER 31, 2010

	OPER PLANT (SQ FT) 8.00 (Adj) (Adj 30)	LAUNDRY & LINEN (LB LNDRY) 9.00 (Adj) (Adj)	HOUSE- KEEPING (SQ FT) 10.00 (Adj) (Adj 31)	DIETARY (MEALS SERVED) 11.00 (Adj) (Adj 27)	CAFETERIA (FTE'S) 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 CHARGES) 17.00 (Adj) (Adj)	SOC SERV (PATIENT DAYS) 18.00 (Adj) (Adj)	STAT 19.00 (Adj) (Adj)	
ANCILLARY COST CENTERS													
37.00	Operating Room	25,525	65,605	25,525		39		37,621		100,774,183			
38.00	Recovery Room												
39.00	Delivery Room & Labor Room												
40.00	Anesthesiology									19,160,347			
41.00	Radiology - Diagnostic	4,275	4,522	4,275		15		4,316	7,533	21,717,343			
41.01	CAT Scan					6				35,633,779			
41.02	Ultra Sound					2				2,086,053			
41.03	Magnetic Resonance Imaging (MRI)					2				4,811,728			
42.00	Radiology-Therapeutic												
43.00	Radioisotope	2,515	22,299	2,515		3		86		4,248,240			
44.00	Laboratory	6,105		6,105		34				143,913,093			
44.01	Pathological Lab												
46.00	Whole Blood & Packed Red Blood Cells												
47.00	Blood Storing, Processing & Trans.	1,089		1,089						3,285,976			
48.00	Intravenous Therapy												
49.00	Respiratory Therapy	1,743		1,743		23				21,240,351			
50.00	Physical Therapy	7,948		7,948		12		376		12,897,232			
51.00	Occupational Therapy												
52.00	Speech Pathology									838,116			
53.00	Electrocardiology	100	10,748	100		22		16,811		47,141,947			
53.01	Wound Care/Vasc Lab	139	6,750	139		12		7,996		6,272,122			
53.02	Vascular Lab												
54.00	Electroencephalography	165		165		1				392,688			
55.00	Medical Supplies Charged to Patients	213		213					7,573,096	77,483,593			
55.30	Impl. Dev. Charged to Patients		400					5,191,883		52,056,826			
56.00	Drugs Charged to Patients								3,862,182	91,086,559			
57.00	Renal Dialysis									760,905			
58.00													
60.00	Clinic												
60.01	Other Clinic Services												
61.00	Emergency	7,454	197,026	7,454	3,995	44		70,012		58,760,359			
62.00	Observation Beds (Non-Distinct Part)												
71.00													
82.00													
83.00													
84.00													
85.00													
86.00													
NONREIMBURSABLE COST CENTERS													
96.00	Gift, Flower, Coffee Shop & Canteen	216		216									
97.00	Research												
98.00	Physicians' Private Office												
99.00	Nonpaid Workers												
99.01	Doctor's Meals				7,867								
99.02	Free Meals				35,948								
99.03	Other Nonreimbursable	620		620									
99.04													
99.05													
100.00	Public Relations					2		7					
100.01													
100.02													
100.03													
100.04													
	TOTAL	164,636	822,395	162,832	243,320	494	0	458,188	12,772,512	3,862,182	783,207,713	31,636	0
	COST TO BE ALLOCATED	2,402,767	501,617	1,760,655	2,661,780	1,207,625	0	3,754,602	1,106,347	2,886,839	1,842,675	0	0
	UNIT COST MULTIPLIER - SCH 8	14.594420	0.609947	10.812711	10.939422	2444.584375	0.000000	8.194458	0.086619	0.747463	0.002353	0.000000	0.000000

Provider Name:

Fiscal Period Ended:

SHASTA REGIONAL MEDICAL CENTER

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	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 & General					
7.00	Maintenance & Repairs					
8.00	Operation of Plant					
9.00	Laundry & 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 & Library					
18.00	Social Service					
19.00						
19.02						
19.03						
20.00						
21.00	Nursing School					
22.00	Intern & Res Service-Salary & Fringes					
23.00	Intern & Res Other Program					
24.00	Paramedical Ed Program					
INPATIENT ROUTINE COST CENTERS						
25.00	Adults & Pediatrics					
26.00	Intensive Care Unit					
27.00	Coronary Care Unit					
28.00	Burn Intensive Care Unit					
29.00	Surgical Intensive Care					
30.00	Subprovider I					
31.00	Subprovider II					
32.00						
33.00	Nursery					
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					

TRIAL BALANCE OF EXPENSES

Provider Name:
SHASTA REGIONAL MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 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	8,510,031	(7,945,158)	564,873
4.00	New Cap Rel Costs-Movable Equipment	2,830,575	(2,830,575)	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	528,017	0	528,017
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 & General	14,894,671	(3,411,439)	11,483,232
7.00	Maintenance & Repairs	5,459,592	(2,287,019)	3,172,573
8.00	Operation of Plant	1,615,448	87,331	1,702,779
9.00	Laundry & Linen Service	380,495	0	380,495
10.00	Housekeeping	1,534,011	419	1,534,430
11.00	Dietary	950,538	1,044,190	1,994,728
12.00	Cafeteria	1,035,423	(1,035,423)	0
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	3,115,517	3,341	3,118,858
15.00	Central Services & Supply	738,670	16,167	754,837
16.00	Pharmacy	2,284,255	97,999	2,382,254
17.00	Medical Records & Library	1,288,919	79,436	1,368,355
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	14,822,673	358,548	15,181,221
26.00	Intensive Care Unit	5,038,329	17,469	5,055,798
27.00	Coronary Care Unit		0	0
28.00	Burn 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		0	0
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:
SHASTA REGIONAL MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2010

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
37.00	Operating Room	\$ 4,471,955	\$ 232,819	\$ 4,704,774
38.00	Recovery Room		0	0
39.00	Delivery Room & Labor Room		0	0
40.00	Anesthesiology	10,150	2,839	12,989
41.00	Radiology - Diagnostic	1,473,912	102,010	1,575,922
41.01	CAT Scan	685,602	13,687	699,289
41.02	Ultra Sound	180,395	7,249	187,644
41.03	Magnetic Resonance Imaging (MRI)	290,938	52,478	343,416
42.00	Radiology-Therapeutic		0	0
43.00	Radioisotope	418,594	9,676	428,270
44.00	Laboratory	3,064,782	95,332	3,160,114
44.01	Pathological Lab		0	0
46.00	Whole Blood & Packed Red Blood Cells		0	0
47.00	Blood Storing, Processing & Trans.	658,760	751	659,511
48.00	Intravenous Therapy		0	0
49.00	Respiratory Therapy	2,005,883	52,559	2,058,442
50.00	Physical Therapy	941,411	23,100	964,511
51.00	Occupational Therapy		0	0
52.00	Speech Pathology	167,197	421	167,618
53.00	Electrocardiology	2,527,039	353,138	2,880,177
53.01	Wound Care/Vasc Lab	1,174,937	11,518	1,186,455
53.02	Vascular Lab		0	0
54.00	Electroencephalography	66,432	6,195	72,627
55.00	Medical Supplies Charged to Patients	7,573,095	0	7,573,095
55.30	Impl. Dev. Charged to Patients	5,191,882	0	5,191,882
56.00	Drugs Charged to Patients	3,861,922	0	3,861,922
57.00	Renal Dialysis	301,528	(294)	301,234
58.00			0	0
60.00	Clinic		0	0
60.01	Other Clinic Services		0	0
61.00	Emergency	5,027,953	65,510	5,093,463
62.00	Observation Beds (Non-Distinct Part)		0	0
71.00			0	0
82.00			0	0
83.00			0	0
84.00			0	0
85.00			0	0
86.00			0	0
	SUBTOTAL	\$ 105,121,531	\$ (14,775,726)	\$ 90,345,805
	NONREIMBURSABLE COST CENTERS			
96.00	Gift, Flower, Coffee Shop & Canteen		0	0
97.00	Research		0	0
98.00	Physicians' Private Office		0	0
99.00	Nonpaid Workers		0	0
99.01	Doctor's Meals		0	0
99.02	Free Meals		0	0
99.03	Other Nonreimbursable		0	0
99.04			0	0
99.05			0	0
100.00	Public Relations	591,653	168	591,821
100.01			0	0
100.02			0	0
100.03			0	0
100.04			0	0
100.99	SUBTOTAL	\$ 591,653	\$ 168	\$ 591,821
101	TOTAL	\$ 105,713,184	\$ (14,775,558)	\$ 90,937,626

(To Schedule 8)

Provider Name:
SHASTA REGIONAL MEDICAL CENTER

Page 1
Fiscal Period Ended:
DECEMBER 31, 2010

TOTAL ADJ (Page 1 & 2)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9	AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ 13	
ANCILLARY COST CENTERS													
37.00 Operating Room	232,819					232,819							
38.00 Recovery Room	0												
39.00 Delivery Room & Labor Room	0												
40.00 Anesthesiology	2,839					2,839							
41.00 Radiology - Diagnostic	102,010					102,010							
41.01 CAT Scan	13,687					13,687							
41.02 Ultra Sound	7,249					7,264	(15)						
41.03 Magnetic Resonance Imaging (MRI)	52,478					54,871	(2,393)						
42.00 Radiology-Therapeutic	0												
43.00 Radioisotope	9,676					9,676							
44.00 Laboratory	95,332					95,332							
44.01 Pathological Lab	0												
46.00 Whole Blood & Packed Red Blood Cells	0												
47.00 Blood Storing, Processing & Trans.	751					751							
48.00 Intravenous Therapy	0												
49.00 Respiratory Therapy	52,559					52,559							
50.00 Physical Therapy	23,100					23,394	(294)						
51.00 Occupational Therapy	0												
52.00 Speech Pathology	421					421							
53.00 Electrocardiology	353,138					353,138							
53.01 Wound Care/Vasc Lab	11,518					11,518							
53.02 Vascular Lab	0												
54.00 Electroencephalography	6,195					6,195							
55.00 Medical Supplies Charged to Patients	0												
55.30 Impl. Dev. Charged to Patients	0												
56.00 Drugs Charged to Patients	0												
57.00 Renal Dialysis	(294)						(294)						
58.00	0												
60.00 Clinic	0												
60.01 Other Clinic Services	0												
61.00 Emergency	65,510					65,510							
62.00 Observation Beds (Non-Distinct Part)	0												
71.00	0												
82.00	0												
83.00	0												
84.00	0												
85.00	0												
86.00	0												
NONREIMBURSABLE COST CENTERS													
96.00 Gift, Flower, Coffee Shop & Canteen	0												
97.00 Research	0												
98.00 Physicians' Private Office	0												
99.00 Nonpaid Workers	0												
99.01 Doctor's Meals	0												
99.02 Free Meals	0												
99.03 Other Nonreimbursable	0												
99.04	0												
99.05	0												
100.00 Public Relations	168					168							
100.01	0												
100.02	0												
100.03	0												
100.04	0												
101.00 TOTAL	<u>(\$14,775,558)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(287,249)</u>	<u>(9,782,670)</u>	<u>3,416,948</u>	<u>(930,831)</u>	<u>(93,951)</u>	<u>(308,594)</u>	<u>(11,413)</u>	<u>(13,999)</u>	<u>(45,643)</u>

(To Sch 10)

Provider Name:
SHASTA REGIONAL MEDICAL CENTER

	AUDIT ADJ 14	AUDIT ADJ 15	AUDIT ADJ 16	AUDIT ADJ 17	AUDIT ADJ 18	AUDIT ADJ 19	AUDIT ADJ 20	AUDIT ADJ 21	AUDIT ADJ 22	AUDIT ADJ 23	AUDIT ADJ 24	AUDIT ADJ 25	AUDIT ADJ 26
ANCILLARY COST CENTERS													
37.00													
38.00													
39.00													
40.00													
41.00													
41.01													
41.02													
41.03													
42.00													
43.00													
44.00													
44.01													
46.00													
47.00													
48.00													
49.00													
50.00													
51.00													
52.00													
53.00													
53.01													
53.02													
54.00													
55.00													
55.30													
56.00													
57.00													
58.00													
60.00													
60.01													
61.00													
62.00													
71.00													
82.00													
83.00													
84.00													
85.00													
86.00													
NONREIMBURSABLE COST CENTERS													
96.00													
97.00													
98.00													
99.00													
99.01													
99.02													
99.03													
99.04													
99.05													
100.00													
100.01													
100.02													
100.03													
100.04													
101.00 TOTAL	<u>(125,045)</u>	<u>(17,445)</u>	<u>(39,467)</u>	<u>(31,085)</u>	<u>(147,851)</u>	<u>(7,800)</u>	<u>(87,715)</u>	<u>(2,443)</u>	<u>(78,691)</u>	<u>(3,472,652)</u>	<u>(413,295)</u>	<u>(7,648)</u>	<u>(2,287,019)</u>

Provider Name							Fiscal Period	Provider NPI		Adjustments
SHASTA REGIONAL MEDICAL CENTER							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1205089026		43
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 Cost Reduction The services provided to Medi-Cal inpatients in Noncontract acute hospitals are subject to various reimbursement limitations identified in AB 5 and/or AB 1183. These limitations are addressed on Noncontract Schedule A and are incorporated in Noncontract Schedule 1, Line 9. W&I Code, Sections 14105.19 and 14166.245	\$0	(\$1,114,052)	(\$1,114,052)

Provider Name			Fiscal Period				Provider NPI		Adjustments	
SHASTA REGIONAL MEDICAL CENTER			JANUARY 1, 2010 THROUGH DECEMBER 31, 2010				1205089026		43	
Report References			Explanation of Audit Adjustments				As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Audit Report	Work Sheet								Part
RECLASSIFICATIONS OF REPORTED COSTS										
2	10A	A			3.00	7	New Capital Related Costs-Buildings and Fixtures	\$8,510,031	(\$97,780)	\$8,412,251 *
	10A	A			4.00	7	New Capital Related Costs-Movable Equipment	2,830,575	(245,072)	2,585,503 *
	10A	A			6.00	7	Administrative and General To reclassify the reported home office costs for proper cost determination and in conjunction with adjustment 24. 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	14,894,671	342,852	15,237,523 *
3	10A	A			11.00	7	Dietary	\$950,538	\$1,272,313	\$2,222,851 *
	10A	A			12.00	7	Cafeteria To reverse reported reclassification of dietary costs for proper cost determination and in conjunction with adjustments 4 and 27. 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	1,035,423	(1,272,313)	(236,890) *
4	10A	A			11.00	7	Dietary	* \$2,222,851	(\$236,890)	\$1,985,961 *
	10A	A			12.00	7	Cafeteria To reclassify provider's revenue abatement to Dietary for proper cost determination and in conjunction with adjustments 3 and 27. 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	* (236,890)	236,890	0

*Balance carried forward from prior/to subsequent adjustments

Provider Name			Fiscal Period				Provider NPI		Adjustments	
SHASTA REGIONAL MEDICAL CENTER			JANUARY 1, 2010 THROUGH DECEMBER 31, 2010				1205089026		43	
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										
5	10A	A		3.00	7	New Capital Related Costs-Buildings and Fixtures To eliminate reported telephone expenses due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$8,412,251	(\$287,249)	\$8,125,002 *
6	10A	A		3.00	7	New Capital Related Costs-Buildings and Fixtures	*	\$8,125,002	(\$8,125,002)	\$0 *
	10A	A		4.00	7	New Capital Related Costs-Movable Equipment To eliminate reported depreciation expense in conjunction with adjustment 7. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	2,585,503	(1,657,668)	927,835 *
7	10A	A		3.00	7	New Capital Related Costs-Buildings and Fixtures	*	\$0	\$564,873	\$564,873
	10A	A		6.00	7	Administrative and General	*	15,237,523	1,150,446	16,387,969 *
	10A	A		8.00	7	Operation of Plant		1,615,448	87,331	1,702,779
	10A	A		10.00	7	Housekeeping		1,534,011	419	1,534,430
	10A	A		11.00	7	Dietary	*	1,985,961	8,767	1,994,728
	10A	A		14.00	7	Nursing Administration		3,115,517	3,341	3,118,858
	10A	A		15.00	7	Central Services and Supply		738,670	16,167	754,837
	10A	A		16.00	7	Pharmacy		2,284,255	97,999	2,382,254
	10A	A		17.00	7	Medical Records & Medical Records Library		1,288,919	79,436	1,368,355
	10A	A		25.00	7	Adults and Pediatrics		14,822,673	358,548	15,181,221
	10A	A		26.00	7	Intensive Care Unit		5,038,329	17,469	5,055,798
	10A	A		37.00	7	Operating Room		4,471,955	232,819	4,704,774
	10A	A		40.00	7	Anesthesiology		10,150	2,839	12,989
	10A	A		41.00	7	Radiology-Diagnostic		1,473,912	102,010	1,575,922
	10A	A		41.01	7	Computed Tomography (CT) Scan		685,602	13,687	699,289
	10A	A		41.02	7	Ultra Sound		180,395	7,264	187,659 *
	10A	A		41.03	7	Magnetic Resonance Imaging (MRI)		290,938	54,871	345,809 *
	10A	A		43.00	7	Radioisotope		418,594	9,676	428,270
	10A	A		44.00	7	Laboratory		3,064,782	95,332	3,160,114

-Continued on next page-

Provider Name			Fiscal Period				Provider NPI		Adjustments	
SHASTA REGIONAL MEDICAL CENTER			JANUARY 1, 2010 THROUGH DECEMBER 31, 2010				1205089026		43	
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										
-Continued from previous page-										
7	10A	A	47.00	7	Blood Storing, Processing, and Trans.		\$658,760	\$751	\$659,511	
	10A	A	49.00	7	Respiratory Therapy		2,005,883	52,559	2,058,442	
	10A	A	50.00	7	Physical Therapy		941,411	23,394	964,805	*
	10A	A	52.00	7	Speech Pathology		167,197	421	167,618	
	10A	A	53.00	7	Electrocardiology		2,527,039	353,138	2,880,177	
	10A	A	53.01	7	Wound Care/Vasc Lab		1,174,937	11,518	1,186,455	
	10A	A	54.00	7	Electroencephalography		66,432	6,195	72,627	
	10A	A	61.00	7	Emergency		5,027,953	65,510	5,093,463	
	10A	A	100.00	7	Public Relations		591,653	168	591,821	
							To include depreciation expense based on the prior adjustments to depreciation schedules in conjunction with adjustment 6 and 8. 42 CFR 413.9, 413.20, and 413.24 CMS Pub. 15-1, Sections 2102.3, 2106.1, 2300, and 2304			
8	10A	A	4.00	7	New Capital Related Costs-Movable Equipment		* \$927,835	(\$927,835)	\$0	
	10A	A	41.02	7	Ultra Sound		* 187,659	(15)	187,644	
	10A	A	41.03	7	Magnetic Resonance Imaging (MRI)		* 345,809	(2,393)	343,416	
	10A	A	50.00	7	Physical Therapy		* 964,805	(294)	964,511	
	10A	A	57.00	7	Renal Dialysis		301,528	(294)	301,234	
							To eliminate reported lease/rent expenses due to insufficient documentation and in conjunction with adjustment 7. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			
9	10A	A	6.00	7	Administrative and General		* \$16,387,969	(\$93,951)	\$16,294,018	*
							To adjust the reported expenses to agree with the provider's certified financial statements. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
SHASTA REGIONAL MEDICAL CENTER							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010		1205089026		43
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											
	10A	A			6.00	7	Administrative and General	*	\$16,294,018		
10							To eliminate expenses reported in account 86100-23500 - Legal Fees due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			(\$308,594)	
11							To eliminate expenses reported in account 86100-49500 - Non-Med due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			(11,413)	
12							To eliminate expenses reported in account 86100-50500 - Oth Non-Med due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			(13,999)	
13							To eliminate expenses reported in account 86100-69500 - Other Purch due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			(45,643)	
14							To eliminate expenses reported in account 86100-86500 - Dues & Subscriptions due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			(125,045)	
15							To eliminate expenses reported in account 86100-88500 - Travel due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			(17,445)	
										(\$522,139)	\$15,771,879 *

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
SHASTA REGIONAL MEDICAL CENTER							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010		1205089026		43
Report References							Explanation of Audit Adjustments				
Adj. No.	Audit Report	Cost Report									
		Work Sheet	Part	Title	Line	Col.					
ADJUSTMENTS TO REPORTED COSTS											
	10A	A			6.00	7	Administrative and General	*	\$15,771,879		
16							To eliminate expenses reported in account 86100-89500 - Recruiting due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			(\$39,467)	
17							To eliminate expenses reported in account 86100-90500 - Oth Direct due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			(31,085)	
18							To eliminate expenses reported in account 86100-90800 - Charitable Contributions/Donations due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			(147,851)	
19							To eliminate expenses reported in account 86100-90900 - Political Contributions due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			(7,800)	
20							To eliminate expenses reported in account 88900-50500 - Oth Non-Med due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			(87,715)	
21							To eliminate expenses reported in account 88900-84500 - Other due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			(2,443)	
										(\$316,361)	\$15,455,518 *

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
SHASTA REGIONAL MEDICAL CENTER							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010		1205089026		43
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>											
	10A	A			6.00	7	Administrative and General	*	\$15,455,518		
22							To eliminate expenses reported in account 87910-69500 - Other Purch due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			(\$78,691)	
23							To eliminate nonallowable interest expense for the purchase of assets subject to DEFRA and in compliance with prior year settlement agreement. 42 CFR 413.134 / CMS Pub. 15-1, Section 104.10			(3,472,652)	
24							To adjust home office costs to agree with the Prime Healthcare Services, Inc. Home Office Audit Report for fiscal year ended December 31, 2010. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304			(413,295)	
25							To adjust the reported Provider Based Physician adjustment to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			(7,648)	
										(\$3,972,286)	\$11,483,232
26	10A	A			7.00	7	Maintenance and Repairs To eliminate Bio-Med expense to account for profit factor paid to a related organization. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 1005 and 2304		\$5,459,592	(\$2,287,019)	\$3,172,573

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
SHASTA REGIONAL MEDICAL CENTER							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010		1205089026		43
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Audit Report	Cost Report									
		Work Sheet	Part	Title	Line	Col.					
ADJUSTMENTS TO REPORTED STATISTICS											
27	9	B-1		12.00	11	Cafeteria (Meals)	0	110,392	110,392		
	9	Not Reported		99.01	11	Doctor's Meals	0	7,867	7,867		
	9	Not Reported		99.02	11	Free Meals	0	35,948	35,948		
	9	B-1		11.00	11	Total - Meals	89,113	154,207	243,320		
To include cafeteria and doctor's meals statistics for proper cost determination in conjunction with adjustment 3. 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											
28	9	B-1		54.00	3,4	Electroencephalography (Square Feet)	4,968	(4,803)	165		
	9	B-1		96.00	3,4	Gift, Flower, Coffee Shop, & Canteen	0	216	216		
	9	B-1		99.03	3,4	Other Nonreimbursable	0	620	620		
	9	B-1		3.00,4.00	3,4	Total - Square Feet	214,685	(3,967)	210,718		
To adjust square footage statistics for proper cost finding. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306											
29	9	B-1		54.00	7	Electroencephalography (Square Feet)	4,968	(4,803)	165		
	9	B-1		96.00	7	Gift, Flower, Coffee Shop, & Canteen	0	216	216		
	9	B-1		99.03	7	Other Nonreimbursable	0	620	620		
	9	B-1		7.00	7	Total - Square Feet	188,328	(3,967)	184,361		
To adjust square footage statistics for proper cost finding. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306											
30	9	B-1		54.00	8	Electroencephalography (Square Feet)	4,968	(4,803)	165		
	9	B-1		96.00	8	Gift, Flower, Coffee Shop, & Canteen	0	216	216		
	9	B-1		99.03	8	Other Nonreimbursable	0	620	620		
	9	B-1		8.00	8	Total - Square Feet	168,603	(3,967)	164,636		
To adjust square footage statistics for proper cost finding. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306											

Provider Name			Fiscal Period				Provider NPI		Adjustments	
SHASTA REGIONAL MEDICAL CENTER			JANUARY 1, 2010 THROUGH DECEMBER 31, 2010				1205089026		43	
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 STATISTICS										
31	9	B-1			54.00	10	Electroencephalography (Square Feet)	4,968	(4,803)	165
	9	B-1			96.00	10	Gift, Flower, Coffee Shop, & Canteen	0	216	216
	9	B-1			99.03	10	Other Nonreimbursable	0	620	620
	9	B-1			10.00	10	Total - Square Feet	166,799	(3,967)	162,832
To adjust square footage statistics for proper cost finding. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306										

Provider Name							Fiscal Period		Provider NPI		Adjustments
SHASTA REGIONAL MEDICAL CENTER							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010		1205089026		43
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											
32	4	D-1	I	XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics	4,476	332	4,808 *	
	4A	D-1	II	XIX	43.00	4	Medi-Cal Days - Intensive Care Unit	532	84	616	
33	6	D-4		XIX	37.00	2	Medi-Cal Ancillary Charges - Operating Room	\$9,717,586	(\$388,058)	\$9,329,528	
	6	D-4		XIX	40.00	2	Medi-Cal Ancillary Charges - Anesthesiology	0	1,636,335	1,636,335	
	6	D-4		XIX	41.00	2	Medi-Cal Ancillary Charges - Radiology-Diagnostic	1,294,092	164,812	1,458,904 *	
	6	D-4		XIX	41.01	2	Medi-Cal Ancillary Charges - CAT Scan	3,320,713	345,632	3,666,345	
	6	D-4		XIX	41.02	2	Medi-Cal Ancillary Charges - Ultra Sound	284,525	21,600	306,125	
	6	D-4		XIX	41.03	2	Medi-Cal Ancillary Charges - Magnetic Resonance Imaging (MRI)	540,157	61,322	601,479	
	6	D-4		XIX	43.00	2	Medi-Cal Ancillary Charges - Radioisotope	703,610	42,898	746,508	
	6	D-4		XIX	44.00	2	Medi-Cal Ancillary Charges - Laboratory	16,818,721	1,485,769	18,304,490 *	
	6	D-4		XIX	47.00	2	Medi-Cal Ancillary Charges - Blood Storing, Processing, and Trans.	411,622	29,272	440,894	
	6	D-4		XIX	49.00	2	Medi-Cal Ancillary Charges - Respiratory Therapy	3,183,955	620,251	3,804,206	
	6	D-4		XIX	50.00	2	Medi-Cal Ancillary Charges - Physical Therapy	1,418,676	218,050	1,636,726 *	
	6	D-4		XIX	53.00	2	Medi-Cal Ancillary Charges - Electrocardiology	2,405,092	(7,731)	2,397,361	
	6	D-4		XIX	54.00	2	Medi-Cal Ancillary Charges - Electroencephalography	0	69,834	69,834	
	6	D-4		XIX	55.00	2	Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients	7,155,492	1,645,342	8,800,834	
	6	D-4		XIX	55.30	2	Medi-Cal Ancillary Charges - Implantable Devices Charged to Patients	2,166,272	(284,401)	1,881,871	
	6	D-4		XIX	56.00	2	Medi-Cal Ancillary Charges - Drugs Charged to Patients	13,286,749	1,225,454	14,512,203 *	
	6	D-4		XIX	57.00	2	Medi-Cal Ancillary Charges - Renal Dialysis	72,876	7,910	80,786	
	6	D-4		XIX	61.00	2	Medi-Cal Ancillary Charges - Emergency	4,225,806	299,008	4,524,814	
	6	D-4		XIX	101.00	2	Medi-Cal Ancillary Charges - Total	67,006,669	7,193,299	74,199,968 *	
34	2	E-3	III	XIX	10.00	1	Medi-Cal Routine Service Charges	\$78,729,774	(\$65,650,669)	\$13,079,105 *	
	2	E-3	III	XIX	11.00	1	Medi-Cal Ancillary Service Charges	67,006,669	7,193,299	74,199,968 *	
35	3	E-3	III	XIX	33.00	1	Medi-Cal Deductibles	\$48,358	(\$24,307)	\$24,051	
	3	E-3	III	XIX	36.00	1	Medi-Cal Coinsurance	19,906	93,115	113,021 *	

-Continued on next page-

Provider Name							Fiscal Period		Provider NPI		Adjustments
SHASTA REGIONAL MEDICAL CENTER							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010		1205089026		43
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 MEDI-CAL SETTLEMENT DATA - NONCONTRACT											
-Continued from previous page-											
36	1	E-3	III	XIX	57	1	Medi-Cal Interim Payment	\$12,181,183	\$736,096	\$12,917,279 *	
							To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary Payment Data: Report Date: August 13, 2013 Payment Period: January 1, 2010 through July 31, 2013 Service Period: January 1, 2010 through December 31, 2010 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Sections 51173, 51511, 51541, and 51542				
37	4	D-1	I	XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics	* 4,808.00	(3.50)	4,804.50	
							To eliminate Medi-Cal routine days for billed Medi-Cal days by 25%, for claims submitted during the 7th through 9th month (RAD Code 475) after the month of service, respectively. W&I Code 14115				

*Balance carried forward from prior/to subsequent adjustments

Provider Name			Fiscal Period				Provider NPI		Adjustments		
SHASTA REGIONAL MEDICAL CENTER			JANUARY 1, 2010 THROUGH DECEMBER 31, 2010				1205089026		43		
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 MEDI-CAL SETTLEMENT DATA - ADMINISTRATIVE DAYS											
38	4A	Not Reported					Medi-Cal Administrative Days	0	106	106	
	4A	Not Reported					Medi-Cal Administrative Day Rate	\$0.00	\$375.96	\$375.96	
39	6	D-4		XIX	41.00	2	Medi-Cal Ancillary Charges - Radiology-Diagnostic	*	\$1,458,904	\$4,719	\$1,463,623
	6	D-4		XIX	44.00	2	Medi-Cal Ancillary Charges - Laboratory	*	18,304,490	120,323	18,424,813
	6	D-4		XIX	50.00	2	Medi-Cal Ancillary Charges - Physical Therapy	*	1,636,726	83,104	1,719,830
	6	D-4		XIX	56.00	2	Medi-Cal Ancillary Charges - Drugs Charged to Patients	*	14,512,203	92,835	14,605,038
	6	D-4		XIX	101.00	2	Medi-Cal Ancillary Charges - Total	*	74,199,968	300,981	74,500,949
40	2	E-3	III	XIX	10.00	1	Medi-Cal Routine Service Charges	*	\$13,079,105	\$263,535	\$13,342,640
	2	E-3	III	XIX	11.00	1	Medi-Cal Ancillary Service Charges	*	74,199,968	300,981	74,500,949
41	3	E-3	III	XIX	36.00	1	Medi-Cal Coinsurance	*	\$113,021	\$1,676	\$114,697
42	1	E-3	III	XIX	57.00	1	Medi-Cal Interim Payment	*	\$12,917,279	\$83,323	\$13,000,602
<p style="text-align: center;">To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary Payment Data: Report Date: August 13, 2013 Payment Period: January 1, 2010 through July 31, 2013 Service Period: January 1, 2010 through December 31, 2010 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Sections 51173, 51511, 51541, and 51542</p>											

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments
SHASTA REGIONAL MEDICAL CENTER							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010			1205089026		43
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>												
43	1	Not Reported	Medi-Cal Overpayments To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1					\$0	\$473	\$473		