

**REPORT  
ON THE  
COST REPORT REVIEW**

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

**FISCAL PERIOD ENDED  
DECEMBER 31, 2008**

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

**Section Chief: Steven Gary  
Audit Supervisor: Delia Valencia  
Auditor: Olga L. Barajas**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

May 31, 2012

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

FEATHER RIVER HOSPITAL  
NATIONAL PROVIDER IDENTIFIER (NPI) 1518940667  
FISCAL PERIOD ENDED DECEMBER 31, 2008

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

In our opinion, the audited settlement for the fiscal period due the State in the amount of \$309,646 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

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.

Daryl Klotz  
Page 2

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

John Melton, 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**

Steven Gary, Chief  
Audits Section—Sacramento  
Financial Audits Branch

Certified

**SUMMARY OF FINDINGS**

**Provider Name:**  
**FEATHER RIVER HOSPITAL**

**Fiscal Period Ended:**  
**DECEMBER 31, 2008**

		SETTLEMENT	COST
<b>1. Medi-Cal Noncontract Settlement (SCHEDULE 1)</b> <b>Provider No. 1518940667</b>	Reported	\$ 149,633	
	Net Change	\$ (459,279)	
	Audited Amount Due Provider (State)	\$ (309,646)	
<b>2. Subprovider I (SCHEDULE 1-1)</b> <b>Provider No.</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>3. Subprovider II (SCHEDULE 1-2)</b> <b>Provider No.</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>4. Medi-Cal Contract Cost (CONTRACT SCH 1)</b> <b>Provider No.</b>	Reported		\$ 0
	Net Change		\$ 0
	Audited Cost		\$ 0
	Audited Amount Due Provider (State)	\$ 0	
<b>5. Distinct Part Nursing Facility (DPNF SCH 1)</b> <b>Provider No.</b>	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
<b>6. Distinct Part Nursing Facility (DPNF SCH 1-1)</b> <b>Provider No.</b>	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
<b>7. Adult Subacute (ADULT SUBACUTE SCH 1)</b> <b>Provider No.</b>	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
<b>8. Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7)</b>		\$ (309,646)	
<b>9. Total Medi-Cal Cost</b>			\$ 0

**SUMMARY OF FINDINGS**

**Provider Name:**  
FEATHER RIVER HOSPITAL

**Fiscal Period Ended:**  
DECEMBER 31, 2008

		SETTLEMENT	COST
<b>10. Subacute (SUBACUTE SCH 1-1)</b>	<b>Provider No.</b>		
	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)		\$ 0	
<b>11. Rural Health Clinic (RHC SCH 1)</b>	<b>Provider No.</b>		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>12. Rural Health Clinic (RHC 95-210 SCH 1)</b>	<b>Provider No.</b>		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>13. Rural Health Clinic (RHC 95-210 SCH 1-1)</b>	<b>Provider No.</b>		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>14. County Medical Services Program (CMSP SCH 1)</b>	<b>Provider No. 1518940667</b>		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>15. Transitional Care (TC SCH 1)</b>	<b>Provider No.</b>		
	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
<b>16. Total Other Settlement Due Provider - (Lines 10 through 15)</b>		\$ 0	
<b>17. Total Combined Audited Settlement Due Provider (State/CMSP/RHC) - (Line 8 + Line 16)</b>		\$ (309,646)	

## COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:  
FEATHER RIVER HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 2008

Provider No.  
1518940667

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ 8,097,282	\$ 7,906,735
2. Excess Reasonable Cost Over Charges (Schedule 2)	\$ 0	\$ 0
3. Medi-Cal Inpatient Hospital Based Physician Services	\$ 16,476	N/A
4. Other Adjustments (Adj)	\$	\$ 0
5. TOTAL COST-Reimbursable to Provider (Lines 1 through 4)	\$ 8,113,758	\$ 7,906,735
6. Interim Payments (Adj 30)	\$ (7,964,125)	\$ (7,820,771)
7. Balance Due Provider (State)	\$ 149,633	\$ 85,964
8. Credit Balances (Adj 32)	\$ 0	\$ (28,823)
9. Total Noncontract AB 5 and AB 1183 Reductions (Adj 1)	\$ 0	\$ (366,787)
10. \$	\$ 0	\$ 0
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ 149,633	\$ (309,646)
	(To Summary of Findings)	

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

Provider Name:  
FEATHER RIVER HOSPITAL

Fiscal Period Ended:  
December 31, 2008

Provider No.  
1518940667

1. 10% Reduction to Noncontract Services for 07/01/08 Through 9/30/08 (SCHEDULE A-1)	\$ <u>0</u>
2. Reduction to Noncontract Services for 10/01/08 Through 04/05/09 (SCHEDULE A-2)	<u>0</u>
3. 10% Reduction to Noncontract Services for 04/06/09 Through 04/12/11 (SCHEDULE A-3)	<u>0</u>
4. 10% Reduction to HFPAs < 3 Hospitals for 07/01/08 Through 04/12/11 (SCHEDULE A-4)	<u>366,787</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>366,787</u></u> (To Schedule 1, Line 9)

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

**Provider Name:**  
**FEATHER RIVER HOSPITAL**

**Fiscal Period Ended:**  
**December 31, 2008**

**Provider No.**  
**1518940667**

**Audited Medi-Cal Cost Per Day**

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$ <u>8,123,929</u>
2. Less: Medi-Cal Administrative Day Cost (Schedule 4A, Lines 28 and 31)	<u>47,967</u>
3. Less: Medi-Cal Administrative Ancillary Cost (Schedule A-7)	<u>17,361</u>
4. Total Medi-Cal Cost of Covered Services Subject to Reductions (Line 1 - Lines 2 and 3)	\$ <u><u>8,058,601</u></u>
5. Total Audited Medi-Cal Days (Schedules 4, 4A and 4B, excludes Administrative Days)	<u>4,515</u>
6. Audited Medi-Cal Cost Per Day (Line 4 / Line 5)	\$ <u><u>1,784.85</u></u>

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

7. Audited Medi-Cal Days of Service from 07/01/08 Through 04/12/11 (excludes Administrative Days)	<u>2,055</u>
8. Audited Medi-Cal Cost Per Day For 07/01/08 Through 04/12/11 (Line 6 * Line 7)	\$ <u>3,667,868</u>
9. AB 5 - 10% Cost Reduction for 07/01/08 Through 04/12/11 (Line 8 * 10%)	\$ <u><u>366,787</u></u> (To Schedule A, Line 4)



COMPUTATION OF LESSER OF  
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:  
FEATHER RIVER HOSPITALFiscal Period Ended:  
DECEMBER 31, 2008Provider No.  
1518940667

	REPORTED	AUDITED
<b>REASONABLE COST OF MEDI-CAL INPATIENT SERVICES</b>		
1. Cost of Covered Services (Schedule 3)	\$ <u>8,259,242</u>	\$ <u>8,123,929</u>
<b>CHARGES FOR MEDI-CAL INPATIENT SERVICES</b>		
2. Inpatient Routine Service Charges (Adj 29)	\$ <u>12,179,959</u>	\$ <u>12,952,372</u>
3. Inpatient Ancillary Service Charges (Adj 29)	\$ <u>31,190,877</u>	\$ <u>31,863,052</u>
4. Total Charges - Medi-Cal Inpatient Services	\$ <u>43,370,836</u>	\$ <u>44,815,424</u>
5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ <u>35,111,594</u>	\$ <u>36,691,495</u>
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 NET COSTS OF COVERED SERVICESProvider Name:  
FEATHER RIVER HOSPITALFiscal Period Ended:  
DECEMBER 31, 2008Provider No.  
1518940667

	REPORTED	AUDITED
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ 3,517,936	\$ 3,474,319
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ 4,741,306	\$ 4,633,194
3. Medi-Cal Inpatient Hospital Based Physician for Intern and Resident Services (Sch )	\$	\$ 0
4. \$ \$	0	0
5. \$ \$	0	0
6. SUBTOTAL (Sum of Lines 1 through 5)	\$ 8,259,242	\$ 8,107,513
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	\$ (See Schedule 1)	\$ 16,416
8. SUBTOTAL	\$ 8,259,242	\$ 8,123,929 (To Schedule 2)
9. Coinsurance (Adj 30)	\$ (161,960)	\$ (217,194)
10. Patient and Third Party Liability (Adj )	\$ 0	\$ 0
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ 8,097,282	\$ 7,906,735 (To Schedule 1)

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:  
FEATHER RIVER HOSPITALFiscal Period Ended:  
DECEMBER 31, 2008Provider No.  
1518940667

## GENERAL SERVICE UNIT NET OF SWING-BED COSTS

## INPATIENT DAYS

	REPORTED	AUDITED
1. Total Inpatient Days (include private & swing-bed) (Adj )	17,825	17,825
2. Inpatient Days (include private, exclude swing-bed)	17,825	17,825
3. Private Room Days (exclude swing-bed private room) (Adj )	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj )	17,825	17,825
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 26 & 31)	2,969	2,992.75

## 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)	\$ 16,066,900	\$ 15,591,173
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)	\$ 16,066,900	\$ 15,591,173

## PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 40,795,568	\$ 40,795,568
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 40,795,568	\$ 40,795,568
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 0.393839	\$ 0.382178
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)	\$ 2,288.67	\$ 2,288.67
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)	\$ 16,066,900	\$ 15,591,173

## PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 901.37	\$ 874.68
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 2,676,168	\$ 2,617,699
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 2,065,138	\$ 2,015,495
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 4,741,306	\$ 4,633,194

( To Schedule 3 )

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:  
FEATHER RIVER HOSPITALFiscal Period Ended:  
DECEMBER 31, 2008Provider No.  
1518940667

SPECIAL CARE AND/OR NURSERY UNITS		REPORTED	AUDITED
<b>NURSERY</b>			
1.	Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 1,851,640	\$ 1,798,096
2.	Total Inpatient Days (Adj 24)	1,846	1,854
3.	Average Per Diem Cost	\$ 1,003.06	\$ 969.85
4.	Medi-Cal Inpatient Days (Adj 26 & 31)	1,042	1,076.00
5.	Cost Applicable to Medi-Cal	\$ 1,045,189	\$ 1,043,559
<b>INTENSIVE CARE UNIT</b>			
6.	Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 6,039,381	\$ 5,889,779
7.	Total Inpatient Days (Adj )	2,843	2,843
8.	Average Per Diem Cost	\$ 2,124.30	\$ 2,071.68
9.	Medi-Cal Inpatient Days (Adj 26 & 31)	467	446.00
10.	Cost Applicable to Medi-Cal	\$ 992,048	\$ 923,969
<b>CORONARY CARE UNIT</b>			
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
<b>NEONATAL INTENSIVE CARE UNIT</b>			
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
<b>SURGICAL INTENSIVE CARE UNIT</b>			
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
<b>ADMINISTRATIVE DAYS</b>			
26.	Per Diem Rate (Adj 27)	\$ 300.01	\$ 328.54
27.	Medi-Cal Inpatient Days (Adj 27)	93	146
28.	Cost Applicable to Medi-Cal	\$ 27,901	\$ 47,967
<b>ADMINISTRATIVE DAYS</b>			
29.	Per Diem Rate (Adj )	\$	\$ 0.00
30.	Medi-Cal Inpatient Days (Adj )		0
31.	Cost Applicable to Medi-Cal	\$ 0	\$ 0
32.	Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,28,31)	\$ 2,065,138	\$ 2,015,495

(To Schedule 4)

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:  
FEATHER RIVER HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 2008

Provider No.  
1518940667

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

Fiscal Period Ended:  
DECEMBER 31, 2008

	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
<b>ANCILLARY COST CENTERS</b>													
37.00	Operating Room	0	957,031	0	0	0	0	0	0	0	0	9,012,218	1,429,084
38.00	Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00	Delivery Room and Labor Room	0	334,110	0	0	0	0	0	0	0	0	1,602,586	254,125
40.00	Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
41.00	Radiology - Diagnostic	0	822,428	0	0	0	0	0	0	0	0	5,158,743	818,031
41.01	Cancer Center	0	176,375	0	0	0	0	0	0	0	0	1,611,268	255,502
42.00	Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
43.00	Radioisotope	0	79,795	0	0	0	0	0	0	0	0	734,221	116,427
44.00	Laboratory	0	675,396	0	0	0	0	0	0	0	0	4,980,014	789,690
44.01	Pathological Lab	0	0	0	0	0	0	0	0	0	0	0	0
46.00	Whole Blood & Packed Red Blood	0	0	0	0	0	0	0	0	0	0	627,704	99,536
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	418,198	0	0	0	0	0	0	0	0	2,115,001	335,380
50.00	Physical Therapy	0	406,114	0	0	0	0	0	0	0	0	1,973,518	312,944
51.00	Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0
51.01	Cardiac Rehab	0	64,663	0	0	0	0	0	0	0	0	318,553	50,513
51.02	Pulmonary Rehab	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	361,739	0	0	0	0	0	0	0	0	2,702,717	428,575
54.00	Electroencephalography	0	105,531	0	0	0	0	0	0	0	0	557,058	88,334
55.00	Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0	695,085	110,221
56.00	Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	4,233,443	671,305
57.00	Renal Dialysis	0	0	0	0	0	0	0	0	0	0	0	0
60.00	Clinic	0	98,923	0	0	0	0	0	0	0	0	502,182	79,632
61.00	Emergency	0	818,630	0	0	0	0	0	0	0	0	3,927,090	622,726
63.50	RHC	0	247,456	0	0	0	0	0	0	0	0	1,801,994	285,746
63.51	RHC II	0	421,210	0	0	0	0	0	0	0	0	2,906,104	460,826
63.52	RHC III	0	645,084	0	0	0	0	0	0	0	0	7,278,681	1,154,194
68.00	Diabetes Education	0	8,081	0	0	0	0	0	0	0	0	57,421	9,105
71.00	Home Health Agency	0	529,677	0	0	0	0	0	0	0	0	2,606,541	413,324
92.01	CLHF	0	196,820	0	0	0	0	0	0	0	0	966,719	153,294
92.02	Hospice Thrift and MOW	0	63,875	0	0	0	0	0	0	0	0	518,971	82,294
93.00	Hospice	0	358,504	0	0	0	0	0	0	0	0	1,932,220	306,396
94.00	Home Oxygen	0	119,614	0	0	0	0	0	0	0	0	895,910	142,066
94.01	Home Infusion	0	12	0	0	0	0	0	0	0	0	1,915	304
94.02	Ambulatory Infusion	0	363,463	0	0	0	0	0	0	0	0	2,941,433	466,429
94.03	Home Medical Equipment	0	52,605	0	0	0	0	0	0	0	0	367,123	58,215
<b>NONREIMBURSABLE COST CENTER</b>													
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
97.01	Development	0	38,356	0	0	0	0	0	0	0	0	626,216	99,300
98.00	Physicians' Private Offices	0	639	0	0	0	0	0	0	0	0	53,432	8,473
99.01	Employee Housing	0	160	0	0	0	0	0	0	0	0	6,008	953
99.02	Physician Relations	0	17,942	0	0	0	0	0	0	0	0	1,196,529	189,736
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	Auxillary	0	31,185	0	0	0	0	0	0	0	0	459,748	72,903
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
<b>TOTAL</b>		<b>0</b>	<b>15,914,605</b>	<b>0</b>	<b>111,996,529</b>	<b>15,328,784</b>							



Provider Name:  
FEATHER RIVER HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 2008

	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
<b>ANCILLARY COST CENTERS</b>													
37.00	Operating Room	95,138	139,615	75,239	109,293	0	81,493	0	229,142	93,760	195,314	514,315	0
38.00	Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00	Delivery Room and Labor Room	17,941	26,329	0	31,641	0	8,844	0	24,867	0	0	21,622	0
40.00	Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
41.00	Radiology - Diagnostic	77,247	113,361	47,981	62,109	0	92,194	0	259,232	24,970	1,478,735	260,763	0
41.01	Cancer Center	57,764	84,769	0	33,889	0	16,189	0	0	1,711	3,923	33,174	1,214
42.00	Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
43.00	Radioisotope	7,247	10,635	0	3,552	0	5,403	0	15,193	0	6,723	19,367	0
44.00	Laboratory	24,664	36,194	0	28,806	0	87,656	0	0	0	236,356	355,931	0
44.01	Pathological Lab	0	0	0	0	0	0	0	0	0	0	0	0
46.00	Whole Blood & Packed Red Blood	0	0	0	0	0	0	0	0	0	0	3,071	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	27,516	40,380	0	5,931	0	41,200	0	115,847	987	1,947	61,245	0
50.00	Physical Therapy	93,132	136,672	43,477	39,820	0	41,433	0	0	345	4,792	31,821	0
51.00	Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0
51.01	Cardiac Rehab	9,464	13,889	0	8,505	0	5,002	0	14,065	0	90	2,363	0
51.02	Pulmonary Rehab	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	42,202	61,931	27,458	61,522	0	32,800	0	92,227	12,107	397,576	161,492	0
54.00	Electroencephalography	35,025	51,400	0	28,284	0	10,828	0	30,445	0	0	13,495	0
55.00	Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0	9,287	0
56.00	Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	286,469	0
57.00	Renal Dialysis	0	0	0	0	0	0	0	0	0	0	0	0
60.00	Clinic	0	0	0	6,354	0	9,730	0	0	0	1,333	5,223	0
61.00	Emergency	22,991	33,739	48,858	118,612	0	72,818	0	0	66,488	336,679	229,853	16,393
63.50	RHC	45,981	67,478	3,825	29,653	0	32,357	0	0	0	133,399	0	0
63.51	RHC II	219,244	321,741	439	67,778	0	61,020	0	0	0	206,769	0	0
63.52	RHC III	219,244	321,741	6,814	288,059	0	95,508	0	0	0	477,025	0	0
68.00	Diabetes Education	3,175	4,659	0	5,931	0	1,140	0	3,205	0	0	316	0
71.00	Home Health Agency	0	0	0	8,472	0	0	0	0	4,425	15	0	0
92.01	CLHF	0	0	877	42,362	4,639	0	0	0	0	2,516	0	0
92.02	Hospice Thrift and MOW	14,615	21,447	0	16,945	123,366	0	0	0	0	0	0	0
93.00	Hospice	0	0	0	0	0	0	0	0	1,053	1,278,210	0	0
94.00	Home Oxygen	13,607	19,968	0	4,236	0	12,875	0	0	0	89,661	0	0
94.01	Home Infusion	0	0	0	0	0	0	0	0	0	0	0	0
94.02	Ambulatory Infusion	47,060	69,061	0	2,965	0	36,810	0	0	0	90	15,538	0
94.03	Home Medical Equipment	0	0	0	5,083	0	0	0	0	0	1,902	0	0
<b>NONREIMBURSABLE COST CENTER</b>													
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
97.01	Development	8,588	12,602	0	0	0	0	0	0	0	0	0	0
98.00	Physicians' Private Offices	18,737	27,497	0	28,806	0	0	0	0	0	0	0	0
99.01	Employee Housing	0	0	0	0	0	0	0	0	0	0	0	0
99.02	Physician Relations	2,086	3,062	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	Auxillary	25,087	36,816	0	4,236	143,605	0	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
<b>TOTAL</b>		<b>1,600,815</b>	<b>2,173,879</b>	<b>622,395</b>	<b>1,740,343</b>	<b>1,255,507</b>	<b>1,204,857</b>	<b>0</b>	<b>1,707,855</b>	<b>526,538</b>	<b>5,648,682</b>	<b>2,275,651</b>	<b>153,605</b>



Provider Name:  
FEATHER RIVER HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 2008

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	
<b>ANCILLARY COST CENTERS</b>											
37.00 Operating Room	0	0	0	0	0	0	0	0	11,974,612		11,974,612
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	1,987,954		1,987,954
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0		0
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	8,393,366		8,393,366
41.01 Cancer Center	0	0	0	0	0	0	0	0	2,099,402		2,099,402
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	918,768		918,768
44.00 Laboratory	0	0	0	0	0	0	0	0	6,539,312		6,539,312
44.01 Pathological Lab	0	0	0	0	0	0	0	0	0		0
46.00 Whole Blood & Packed Red Blood	0	0	0	0	0	0	0	0	730,312		730,312
47.00 Blood Storing and Processing	0	0	0	0	0	0	0	0	0		0
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0		0
49.00 Respiratory Therapy	0	0	0	0	0	0	0	0	2,745,434		2,745,434
50.00 Physical Therapy	0	0	0	0	0	0	0	0	2,677,954		2,677,954
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	0		0
51.01 Cardiac Rehab	0	0	0	0	0	0	0	0	422,445		422,445
51.02 Pulmonary Rehab	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	4,020,605		4,020,605
54.00 Electroencephalography	0	0	0	0	0	0	0	0	814,869		814,869
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	814,593		814,593
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	5,191,217		5,191,217
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0		0
60.00 Clinic	0	0	0	0	0	0	0	0	604,454		604,454
61.00 Emergency	0	0	0	0	0	0	0	0	5,496,246		5,496,246
63.50 RHC	0	0	0	0	0	0	0	0	2,400,432		2,400,432
63.51 RHC II	0	0	0	0	0	0	0	0	4,243,919		4,243,919
63.52 RHC III	0	0	0	0	0	0	0	0	9,841,265		9,841,265
68.00 Diabetes Education	0	0	0	0	0	0	0	0	84,951		84,951
71.00 Home Health Agency	0	0	0	0	0	0	0	0	3,032,778		3,032,778
92.01 CLHF	0	0	0	0	0	0	0	0	1,170,407		1,170,407
92.02 Hospice Thrift and MOW	0	0	0	0	0	0	0	0	777,638		777,638
93.00 Hospice	0	0	0	0	0	0	0	0	3,517,879		3,517,879
94.00 Home Oxygen	0	0	0	0	0	0	0	0	1,178,324		1,178,324
94.01 Home Infusion	0	0	0	0	0	0	0	0	2,218		2,218
94.02 Ambulatory Infusion	0	0	0	0	0	0	0	0	3,579,385		3,579,385
94.03 Home Medical Equipment	0	0	0	0	0	0	0	0	432,323		432,323
<b>NONREIMBURSABLE COST CENTER</b>											
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
97.01 Development	0	0	0	0	0	0	0	0	746,706		746,706
98.00 Physicians' Private Offices	0	0	0	0	0	0	0	0	136,945		136,945
99.01 Employee Housing	0	0	0	0	0	0	0	0	6,960		6,960
99.02 Physician Relations	0	0	0	0	0	0	0	0	1,391,413		1,391,413
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 Auxillary	0	0	0	0	0	0	0	0	742,395		742,395
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
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>111,996,529</b>	<b>0</b>	<b>111,996,529</b>







STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:  
FEATHER RIVER HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 2008

	EMP BENE (GROSS SALARIES)	STAT 5.00 (Adj) (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 23) (Adj)
<b>ANCILLARY COST CENTERS</b>												
37.00	Operating Room	3,049,421									9,012,218	9,439
38.00	Recovery Room										0	
39.00	Delivery Room and Labor Room	1,064,586									1,602,586	1,780
40.00	Anesthesiology										0	
41.00	Radiology - Diagnostic	2,620,530									5,158,743	7,664
41.01	Cancer Center	561,989									1,611,268	5,731
42.00	Radiology - Therapeutic										0	
43.00	Radioisotope	254,253									734,221	719
44.00	Laboratory	2,152,038									4,980,014	2,447
44.01	Pathological Lab										0	
46.00	Whole Blood & Packed Red Blood										627,704	
47.00	Blood Storing and Processing										0	
48.00	Intravenous Therapy										0	
49.00	Respiratory Therapy	1,332,517									2,115,001	2,730
50.00	Physical Therapy	1,294,015									1,973,518	9,240
51.00	Occupational Therapy										0	
51.01	Cardiac Rehab	206,037									318,553	939
51.02	Pulmonary Rehab										0	
52.00	Speech Pathology										0	
53.00	Electrocardiology	1,152,621									2,702,717	4,187
54.00	Electroencephalography	336,256									557,058	3,475
55.00	Medical Supplies Charged to Patients										695,085	
56.00	Drugs Charged to Patients										4,233,443	
57.00	Renal Dialysis										0	
60.00	Clinic	315,202									502,182	
61.00	Emergency	2,608,429									3,927,090	2,281
63.50	RHC	788,477									1,801,994	4,562
63.51	RHC II	1,342,115									2,906,104	21,752
63.52	RHC III	2,055,453									7,278,681	21,752
68.00	Diabetes Education	25,749									57,421	315
71.00	Home Health Agency	1,687,729									2,606,541	
92.01	CLHF	627,134									966,719	
92.02	Hospice Thrift and MOW	203,527									518,971	1,450
93.00	Hospice	1,142,313									1,932,220	
94.00	Home Oxygen	381,129									895,910	1,350
94.01	Home Infusion	37									1,915	
94.02	Ambulatory Infusion	1,158,113									2,941,433	4,669
94.03	Home Medical Equipment	167,617									367,123	
<b>NONREIMBURSABLE COST CENTERS</b>												
96.00	Gift, Flower, Coffee Shop & Canteen										0	
97.00	Research										0	
97.01	Development	122,216									626,216	852
98.00	Physicians' Private Offices	2,037									53,432	1,859
99.01	Employee Housing	509									6,008	
99.02	Physician Relations	57,170									1,196,529	207
99.03		0									0	
99.04		0									0	
99.05		0									0	
100.00	Auxillary	99,365									459,748	2,489
100.01		0									0	
100.02											0	
100.03											0	
100.04											0	
TOTAL		50,709,249	0	0	0	0	0	0	0	0	96,667,745	158,823
COST TO BE ALLOCATED		15,914,605	0	0	0	0	0	0	0	0	15,328,783	1,600,815
UNIT COST MULTIPLIER - SCH 8		0.313840	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.158572	10.079238



Provider Name:  
FEATHER RIVER HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 2008

	OPER PLANT (SQ FT) 8.00 (Adj 23) (Adj)	LAUNDRY & LINEN (LB LNDRY) 9.00 (Adj)	HOUSE-KEEPING (HR SERV) 10.00 (Adj)	DIETARY (MEALS SERVED) 11.00 (Adj)	CAFETERIA 12.00 (Adj)	MAINT OF PERSONNEL (# HOUSED) 13.00 (Adj)	NURSING ADMIN (NURSE HR) 14.00 (Adj)	CENT SERV & SUPPLY (CST REQ) 15.00 (Adj)	PHARMACY (COSTS REQUIS) 16.00 (Adj)	MED REC (TIME SPENT) 17.00 (Adj)	SOC SERV (TIME SPENT) 18.00 (Adj)	STAT 19.00 (Adj)	
<b>ANCILLARY COST CENTERS</b>													
37.00	Operating Room	9,439	82,688	3,354			3,861	5,700	13,044	141,085,849			
38.00	Recovery Room												
39.00	Delivery Room and Labor Room	1,780		971	419		419			5,931,388			
40.00	Anesthesiology												
41.00	Radiology - Diagnostic	7,664	52,731	1,906	4,368		4,368	1,518	98,757	71,532,087			
41.01	Cancer Center	5,731		1,040	767			104	262	9,100,099	780		
42.00	Radiology - Therapeutic												
43.00	Radioisotope	719		109	256		256		449	5,312,755			
44.00	Laboratory	2,447		884	4,153				15,785	97,638,381			
44.01	Pathological Lab												
46.00	Whole Blood & Packed Red Blood									842,531			
47.00	Blood Storing and Processing												
48.00	Intravenous Therapy												
49.00	Respiratory Therapy	2,730		182	1,952		1,952	60	130	16,800,603			
50.00	Physical Therapy	9,240	47,782	1,222	1,963			21	320	8,729,026			
51.00	Occupational Therapy												
51.01	Cardiac Rehab	939		261	237		237		6	648,315			
51.02	Pulmonary Rehab												
52.00	Speech Pathology												
53.00	Electrocardiology	4,187	30,176	1,888	1,554		1,554	736	26,552	44,300,233			
54.00	Electroencephalography	3,475		868	513		513			3,701,870			
55.00	Medical Supplies Charged to Patients									2,547,492			
56.00	Drugs Charged to Patients									78,583,553			
57.00	Renal Dialysis												
60.00	Clinic			195	461				89	1,432,785			
61.00	Emergency	2,281	53,695	3,640	3,450			4,042	22,485	63,052,822	10,530		
63.50	RHC	4,562	4,204	910	1,533				8,909				
63.51	RHC II	21,752	482	2,080	2,891				13,809				
63.52	RHC III	21,752	7,489	8,840	4,525				31,858				
68.00	Diabetes Education	315		182	54		54			86,636			
71.00	Home Health Agency			260				269	1				
92.01	CLHF		964	1,300	863				168				
92.02	Hospice Thrift and MOW	1,450		520	22,949								
93.00	Hospice							64	85,365				
94.00	Home Oxygen	1,350		130	610				5,988				
94.01	Home Infusion												
94.02	Ambulatory Infusion	4,669		91	1,744				6	4,262,225			
94.03	Home Medical Equipment			156					127				
<b>NONREIMBURSABLE COST CENTERS</b>													
96.00	Gift, Flower, Coffee Shop & Canteen												
97.00	Research												
97.01	Development	852											
98.00	Physicians' Private Offices	1,859		884									
99.01	Employee Housing												
99.02	Physician Relations	207											
99.03		0											
99.04		0											
99.05		0											
100.00	Auxillary	2,489		130	26,714								
100.01		0											
100.02													
100.03													
100.04													
	<b>TOTAL</b>	146,970	684,016	53,408	233,554	57,084	0	28,777	32,010	377,246	624,251,840	98,670	0
	<b>COST TO BE ALLOCATED</b>	2,173,879	622,395	1,740,343	1,255,507	1,204,857	0	1,707,855	526,538	5,648,682	2,275,651	153,605	0
	<b>UNIT COST MULTIPLIER - SCH 8</b>	14.791308	0.909913	32.585811	5.375662	21.106730	0.000000	59.347917	16.449181	14.973472	0.003645	1.556758	0.000000

Provider Name:  
FEATHER RIVER HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 2008

	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)
<b>GENERAL SERVICE COST CENTERS</b>							
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							
<b>INPATIENT ROUTINE COST CENTERS</b>							
25.00							
26.00							
27.00							
28.00							
29.00							
30.00							
31.00							
32.00							
33.00							
34.00							
35.00							
36.00							
36.01							
36.02							



## TRIAL BALANCE OF EXPENSES

Provider Name:  
FEATHER RIVER HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 2008

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	<b>GENERAL SERVICE COST CENTERS</b>			
1.00	Old Cap Rel Costs-Bldg & Fixtures	\$ 28,556	\$ 0	\$ 28,556
2.00	Old Cap Rel Costs-Movable Equipment	478	0	478
3.00	New Cap Rel Costs-Bldg & Fixtures	1,232,477	(1,112,700)	119,777
4.00	New Cap Rel Costs-Movable Equipment	2,004,795	0	2,004,795
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	16,098,915	(191,192)	15,907,723
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	13,151,082	(700,125)	12,450,957
7.00	Maintenance and Repairs	1,296,418	(111,838)	1,184,580
8.00	Operation of Plant	1,614,959	0	1,614,959
9.00	Laundry and Linen Service	514,344	0	514,344
10.00	Housekeeping	1,139,753	0	1,139,753
11.00	Dietary	834,709	0	834,709
12.00	Cafeteria	286,073	0	286,073
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	1,121,216	0	1,121,216
15.00	Central Services & Supply	321,674	0	321,674
16.00	Pharmacy	4,182,821	4,540	4,187,361
17.00	Medical Records and Library	1,481,987	0	1,481,987
18.00	Social Service	96,359	0	96,359
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
	<b>INPATIENT ROUTINE COST CENTERS</b>			
25.00	Adults & Pediatrics (Gen Routine)	8,229,120	0	8,229,120
26.00	Intensive Care Unit	3,196,931	0	3,196,931
27.00	Coronary Care Unit		0	0
28.00	Neonatal Intensive Care Unit		0	0
29.00	Surgical Intensive Care		0	0
30.00	Subprovider I		0	0
31.00	Subprovider II		0	0
32.00			0	0
33.00	Nursery	1,132,412	0	1,132,412
34.00	Medicare Certified Nursing Facility		0	0
35.00	Distinct Part Nursing Facility		0	0
36.00	Adult Subacute Care Unit		0	0
36.01	Subacute Care Unit II		0	0
36.02	Transitional Care Unit		0	0

## TRIAL BALANCE OF EXPENSES

Provider Name:  
FEATHER RIVER HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 2008

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	<b>ANCILLARY COST CENTERS</b>			
37.00	Operating Room	\$ 7,970,157	\$ 0	\$ 7,970,157
38.00	Recovery Room		0	0
39.00	Delivery Room and Labor Room	1,252,441	0	1,252,441
40.00	Anesthesiology		0	0
41.00	Radiology - Diagnostic	4,267,275	0	4,267,275
41.01	Cancer Center	1,383,266	0	1,383,266
42.00	Radiology - Therapeutic		0	0
43.00	Radioisotope	647,949	0	647,949
44.00	Laboratory	4,282,574	0	4,282,574
44.01	Pathological Lab		0	0
46.00	Whole Blood & Packed Red Blood	627,704	0	627,704
47.00	Blood Storing and Processing		0	0
48.00	Intravenous Therapy		0	0
49.00	Respiratory Therapy	1,672,211	0	1,672,211
50.00	Physical Therapy	1,484,167	0	1,484,167
51.00	Occupational Therapy		0	0
51.01	Cardiac Rehab	245,431	0	245,431
51.02	Pulmonary Rehab		0	0
52.00	Speech Pathology		0	0
53.00	Electrocardiology	2,303,260	0	2,303,260
54.00	Electroencephalography	420,223	0	420,223
55.00	Medical Supplies Charged to Patients	695,085	0	695,085
56.00	Drugs Charged to Patients	4,233,443	0	4,233,443
57.00	Renal Dialysis		0	0
60.00	Clinic	177,726	225,533	403,259
61.00	Emergency	3,087,912	0	3,087,912
63.50	RHC	1,253,363	260,079	1,513,442
63.51	RHC II	2,471,474	13,420	2,484,894
63.52	RHC III	6,373,320	64,328	6,437,648
68.00	Diabetes Education	46,502	0	46,502
71.00	Home Health Agency	2,022,872	53,992	2,076,864
92.01	CLHF	769,899	0	769,899
92.02	Hospice Thrift and MOW	442,034	0	442,034
93.00	Hospice	1,573,716	0	1,573,716
94.00	Home Oxygen	764,135	0	764,135
94.01	Home Infusion	1,903	0	1,903
94.02	Ambulatory Infusion	2,535,911	0	2,535,911
94.03	Home Medical Equipment	314,518	0	314,518
	<b>SUBTOTAL</b>	<b>\$ 111,285,550</b>	<b>\$ (1,493,963)</b>	<b>\$ 109,791,587</b>
	<b>NONREIMBURSABLE COST CENTERS</b>			
96.00	Gift, Flower, Coffee Shop & Canteen		0	0
97.00	Research		0	0
97.01	Development	580,185	0	580,185
98.00	Physicians' Private Offices	36,046	0	36,046
99.01	Employee Housing	5,848	0	5,848
99.02	Physician Relations	1,176,722	0	1,176,722
99.03			0	0
99.04			0	0
99.05			0	0
100.00	Auxillary	406,141	0	406,141
100.01			0	0
100.02			0	0
100.03			0	0
100.04			0	0
100.99	<b>SUBTOTAL</b>	<b>\$ 2,204,942</b>	<b>\$ 0</b>	<b>\$ 2,204,942</b>
101	<b>TOTAL</b>	<b>\$ 113,490,492</b>	<b>\$ (1,493,963)</b>	<b>\$ 111,996,529</b>

(To Schedule 8)



Provider Name:  
FEATHER RIVER HOSPITAL

Fiscal Period Ended:  
DECEMBER 31, 2008

	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
<b>ANCILLARY COST CENTERS</b>													
37.00 Operating Room	0												
38.00 Recovery Room	0												
39.00 Delivery Room and Labor Room	0												
40.00 Anesthesiology	0												
41.00 Radiology - Diagnostic	0												
41.01 Cancer Center	0												
42.00 Radiology - Therapeutic	0												
43.00 Radioisotope	0												
44.00 Laboratory	0												
44.01 Pathological Lab	0												
46.00 Whole Blood & Packed Red Blood	0												
47.00 Blood Storing and Processing	0												
48.00 Intravenous Therapy	0												
49.00 Respiratory Therapy	0												
50.00 Physical Therapy	0												
51.00 Occupational Therapy	0												
51.01 Cardiac Rehab	0												
51.02 Pulmonary Rehab	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												
60.00 Clinic	225,533												
61.00 Emergency	0												
63.50 RHC	260,079				149,369	44,485						(9,205)	55,061
63.51 RHC II	13,420											(14,180)	
63.52 RHC III	64,328											(31,730)	
68.00 Diabetes Education	0												
71.00 Home Health Agency	53,992	22,272											31,720
92.01 CLHF	0												
92.02 Hospice Thrift and MOW	0												
93.00 Hospice	0												
94.00 Home Oxygen	0												
94.01 Home Infusion	0												
94.02 Ambulatory Infusion	0												
94.03 Home Medical Equipment	0												
<b>NONREIMBURSABLE COST CENTERS</b>													
96.00 Gift, Flower, Coffee Shop & Canteen	0												
97.00 Research	0												
97.01 Development	0												
98.00 Physicians' Private Offices	0												
99.01 Employee Housing	0												
99.02 Physician Relations	0												
99.03	0.00	0											
99.04	0.00	0											
99.05	0.00	0											
100.00 Auxillary	0												
100.01	0.00	0											
100.02	0												
100.03	0												
100.04	0												
101.00 TOTAL	<u>(\$1,493,963)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(1,115,046)</u>	<u>2,346</u>	<u>(1,956)</u>	<u>(5,060)</u>	<u>(161,904)</u>	<u>(6,981,495)</u>	<u>6,529,995</u>

(To Sch 10)



Provider Name:  
FEATHER RIVER HOSPITAL

	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	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
<b>ANCILLARY COST CENTERS</b>													
37.00 Operating Room													
38.00 Recovery Room													
39.00 Delivery Room and Labor Room													
40.00 Anesthesiology													
41.00 Radiology - Diagnostic													
41.01 Cancer Center													
42.00 Radiology - Therapeutic													
43.00 Radioisotope													
44.00 Laboratory													
44.01 Pathological Lab													
46.00 Whole Blood & Packed Red Blood													
47.00 Blood Storing and Processing													
48.00 Intravenous Therapy													
49.00 Respiratory Therapy													
50.00 Physical Therapy													
51.00 Occupational Therapy													
51.01 Cardiac Rehab													
51.02 Pulmonary Rehab													
52.00 Speech Pathology													
53.00 Electrocardiology													
54.00 Electroencephalography													
55.00 Medical Supplies Charged to Patients													
56.00 Drugs Charged to Patients													
57.00 Renal Dialysis													
60.00 Clinic									225,533				
61.00 Emergency													
63.50 RHC									20,369				
63.51 RHC II									27,600				
63.52 RHC III									96,058				
68.00 Diabetes Education													
71.00 Home Health Agency													
92.01 CLHF													
92.02 Hospice Thrift and MOW													
93.00 Hospice													
94.00 Home Oxygen													
94.01 Home Infusion													
94.02 Ambulatory Infusion													
94.03 Home Medical Equipment													
<b>NONREIMBURSABLE COST CENTERS</b>													
96.00 Gift, Flower, Coffee Shop & Canteen													
97.00 Research													
97.01 Development													
98.00 Physicians' Private Offices													
99.01 Employee Housing													
99.02 Physician Relations													
99.03	0.00												
99.04	0.00												
99.05	0.00												
100.00 Auxillary													
100.01	0.00												
100.02													
100.03													
100.04													
101.00 TOTAL	<u>(50,276)</u>	<u>(15,030)</u>	<u>(1,073)</u>	<u>(44,576)</u>	<u>(3,170)</u>	<u>(4,765)</u>	<u>(1,000)</u>	<u>(10,513)</u>	<u>369,560</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Provider Name			Fiscal Period					Provider NPI		Adjustments	
FEATHER RIVER HOSPITAL			JANUARY 1, 2008 THROUGH DECEMBER 31, 2008					1518940667		32	
Report References											
Cost Report											
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.	Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
<u>MEMORANDUM ADJUSTMENT</u>											
1	1	Not Reported					AB 5 and AB 1183 Reductions: The services provided to Medi-Cal inpatients in Noncontract acute hospitals are subject to various reimbursement limitations identified AB 5 and/or AB 1183. These limitations are addressed in Noncontract Schedule A and incorporated on Noncontract Schedule 1, Line 1 W&I Code, Section 14105.245	\$0	\$366,787	\$366,787	

Provider Name			Fiscal Period				Provider NPI		Adjustments	
FEATHER RIVER HOSPITAL			JANUARY 1, 2008 THROUGH DECEMBER 31, 2008				1518940667		32	
Report References										
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
		Work Sheet	Part	Title	Line	Col.				
<b><u>RECLASSIFICATIONS OF REPORTED COSTS</u></b>										
2	10A	A			5.00	7	Employee Benefits	\$16,098,915	(\$22,272)	\$16,076,643 *
	10A	A			71.00	7	Home Health Agency To reclassify employee benefits expenses for proper cost finding. 42 CFR 413.9(c)(3) CMS Pub. 15-1, Sections 2102.3 and 2122.3	2,022,872	22,272	2,045,144 *
3	10A	A			6.00	7	Administrative and General	\$13,151,082	\$101,325	\$13,252,407 *
	10A	A			7.00	7	Maintenance and Repairs To reclassify provider's adjustment for proper cost finding. 42 CFR 413.9(c)(3) CMS Pub. 15-1, Sections 2102.3 and 2122.3	1,296,418	(101,325)	1,195,093 *
4	10A	A			6.00	7	Administrative and General	* \$13,252,407	(\$4,540)	\$13,247,867 *
	10A	A			16.00	7	Pharmacy To reclassify Davis Wright Tremaine LLP expenses for proper cost finding. 42 CFR 413.9(c)(3) CMS Pub. 15-1, Sections 2102.3 and 2122.3	4,182,821	4,540	4,187,361
5	10A	A			6.00	7	Administrative and General	* \$13,247,867	(\$149,369)	\$13,098,498 *
	10A	A			63.50	7	RHC To reclassify Latham & Watkins LLP expenses for proper cost finding. 42 CFR 413.9(c)(3) CMS Pub. 15-1, Sections 2102.3 and 2122.3	1,253,363	149,369	1,402,732 *
6	10A	A			6.00	7	Administrative and General	* \$13,098,498	(\$44,485)	\$13,054,013 *
	10A	A			63.50	7	RHC To reclassify Carl B. Leverenz expenses for proper cost finding. 42 CFR 413.9(c)(3) CMS Pub. 15-1, Sections 2102.3 and 2122.3	* 1,402,732	44,485	1,447,217 *

\*Balance carried forward from prior/to subsequent adjustments

Provider Name				Fiscal Period				Provider NPI		Adjustments
FEATHER RIVER HOSPITAL				JANUARY 1, 2008 THROUGH DECEMBER 31, 2008				1518940667		32
Report References				Explanation of Audit Adjustments				As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Work Sheet	Part							
<b>ADJUSTMENTS TO REPORTED COSTS</b>										
	10A	A			3.00	7	New Cap Rel Costs-Bldg & Fixtures	\$1,232,477		
7							To eliminate interest expense due to lack of documentation and not related to patient care. 42 CFR 413.20, 413.24, 413.9(c)(3), 413.153, and 431.107 CMS Pub. 15-1, Sections 202.2, 2102.3, 2300, and 2304 W&I Code 14124.2(b)		(\$1,115,046)	
8							To include depreciation expense for HVAC Building to be capitalized in conjunction with adjustment 17 42 CFR 413.20, 413.24, 413.50, and 413.134 CMS Pub. 15-1, Sections 108.1, 2300, and 2302.4		2,346 (\$1,112,700)	\$119,777
	10A	A			5.00	7	Employee Benefits	* \$16,076,643		
9							To eliminate employee picnic expense for participants who are not staff members of the hospital 42 CFR 413.9(c)(3) CMS Pub. 15-1, Section 2102.3		(\$1,956)	
10							To eliminate employee picnic expense for participants who are not staff members of the hospital 42 CFR 413.9(c)(3) CMS Pub. 15-1, Section 2102.3		(5,060)	
11							To adjust workers' compensation to agree with the filed Home Office Cost Statement for Adventist Health WC Trust. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304		(161,904) (\$168,920)	\$15,907,723
*Balance carried forward from prior/to subsequent adjustments										

Provider Name			Fiscal Period				Provider NPI		Adjustments	
FEATHER RIVER HOSPITAL			JANUARY 1, 2008 THROUGH DECEMBER 31, 2008				1518940667		32	
Report References										
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
		Work Sheet	Part	Title	Line	Col.				
<b><u>ADJUSTMENTS TO REPORTED COSTS</u></b>										
12	10A	A		6.00	7	Administrative and General	* \$13,054,013	(\$6,926,380)	\$6,127,633	*
	10A	A		63.50	7	RHC	* 1,447,217	(9,205)	1,438,012	*
	10A	A		63.51	7	RHC II	2,471,474	(14,180)	2,457,294	*
	10A	A		63.52	7	RHC III	6,373,320	(31,730)	6,341,590	*
To eliminate reported Home Office expense in conjunction with adjustment 13 to include home office costs. 42 CFR 413.17 / CMS Pub. 15-1, Sections 2150.2 and 2304										
13	10A	A		6.00	7	Administrative and General	* \$6,127,633	\$6,443,214	\$12,570,847	*
	10A	A		63.50	7	RHC	* 1,438,012	55,061	1,493,073	*
	10A	A		71.00	7	Home Health Agency	* 2,045,144	31,720	2,076,864	*
To include reported home office costs to agree with the filed Adventist Health Home Office Audit Report for fiscal period ended December 31, 2008 in conjunction with adjustment 12. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304										
	10A	A		6.00	7	Administrative and General	* \$12,570,847			
14						To eliminate late fees and penalties expenses not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Section 2102.3		(\$50,276)		
15						To eliminate Sidley Austin LLP expenses related to immigration issues of an employee, not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Section 2102.3		(15,030)		
16						To eliminate general ledger account 86703662 - Advertising-Promotions expense not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Section 2102.3		(1,073) (\$66,379)	\$12,504,468	*

Provider Name			Fiscal Period				Provider NPI		Adjustments	
FEATHER RIVER HOSPITAL			JANUARY 1, 2008 THROUGH DECEMBER 31, 2008				1518940667		32	
Report References										
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
		Work Sheet	Part	Title	Line	Col.				
<b><u>ADJUSTMENTS TO REPORTED COSTS</u></b>										
	10A	A		6.00	7	Administrative and General	* \$12,504,468			
17						To eliminate a capital item in conjunction with adjustment 8 to include the depreciation expense for proper cost determination. 42 CFR 413.20, 413.24, and 431.107 CMS Pub. 15-1, Sections 2300 and 2304		(\$44,576)		
18						To eliminate travel expense 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)		(3,170)		
19						To eliminate travel expense due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		(4,765)		
20						To eliminate Pathology Sciences expense due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		<u>(1,000)</u> (\$53,511)	\$12,450,957	
21	10A	A		7.00	7	Maintenance and Repairs To eliminate maintenance and repairs expense 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)	* \$1,195,093	(\$10,513)	\$1,184,580	
22	10A	A		60.00	7	Clinic	\$177,726	\$225,533	\$403,259	
	10A	A		63.50	7	RHC	* 1,493,073	20,369	1,513,442	
	10A	A		63.51	7	RHC II	* 2,457,294	27,600	2,484,894	
	10A	A		63.52	7	RHC III	* 6,341,590	96,058	6,437,648	
						To reverse the provider's elimination of expenses for proper cost finding. 42 CFR 413.9, 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
FEATHER RIVER HOSPITAL			JANUARY 1, 2008 THROUGH DECEMBER 31, 2008					1518940667		32
Report References			Explanation of Audit Adjustments					As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Work Sheet								
<b><u>ADJUSTMENT TO REPORTED STATISTICS</u></b>										
23	9	B-1	6.00	1-4	Administrative and General (Square Feet)			99,415	(67)	99,348
	9	B-1	25.00	1-4,7,8	Adults & Pediatrics (Gen Routine)			14,957	(92)	14,865
	9	B-1	49.00	1-4,7,8	Respiratory Therapy			2,541	189	2,730
	9	B-1	51.01	1-4,7,8	Cardiac Rehab			919	20	939
	9	B-1	54.00	1-4,7,8	Electroencephalography			1,925	1,550	3,475
	9	B-1	63.50	1-4,7,8	RHC			0	4,562	4,562
	9	B-1	63.51	7,8	RHC II			26,314	(4,562)	21,752
	9	B-1	63.52	1-4,7,8	RHC III			0	21,752	21,752
	9	B-1	1.00-4.00	1-4	Total - Square Feet			215,716	23,352	239,068
	9	B-1	7.00	7	Total - Square Feet			135,404	23,419	158,823
	9	B-1	8.00	8	Total - Square Feet			123,551	23,419	146,970
<p style="text-align: center;">To adjust square footage statistics to agree with the Provider's records.                      42 CFR 413.24 and 413.50                      CMS Pub. 15-1, Sections 2304 and 2306</p>										

Provider Name							Fiscal Period			Provider NPI		Adjustments
FEATHER RIVER HOSPITAL							JANUARY 1, 2008 THROUGH DECEMBER 31, 2008			1518940667		32
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report												
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.						
<u>ADJUSTMENT TO REPORTED PATIENT DAYS</u>												
24	4A	D-1	II	XIX	42.00	2	Nursery	To adjust total patient days to agree with the Provider's patient census reports. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2205, 2300 and 2304		1,846	8	1,854

Provider Name			Fiscal Period				Provider NPI		Adjustments	
FEATHER RIVER HOSPITAL			JANUARY 1, 2008 THROUGH DECEMBER 31, 2008				1518940667		32	
Report References			Explanation of Audit Adjustments				As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Audit Report	Cost Report								
		Work Sheet	Part	Title	Line	Col.				
<b>ADJUSTMENT TO REPORTED PROVIDER-BASED PHYSICIANS</b>										
25	7	D-4		XIX	53.00	2	Electrocardiology	\$1,303,469	(\$214,188)	\$1,089,281
	7	D-4		XIX	54.00	2	Electroencephalography	37,356	208,312	245,668
To adjust Medi-Cal charges applicable to PBP reimbursement to agree with the following Fiscal Intermediary Payment Data: Report Date: 05/31/12 Payment Period: 01/01/08 through 05/01/12 Service Period: 01/01/08 through 12/31/08 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2304, 2404, and 2408 CCR, Title 22, Section 51541										

Provider Name			Fiscal Period					Provider NPI		Adjustments
FEATHER RIVER HOSPITAL			JANUARY 1, 2008 THROUGH DECEMBER 31, 2008					1518940667		32
Report References			Explanation of Audit Adjustments					As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Work Sheet								
<b>ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NON CONTRACT</b>										
26	4	D-1	I	XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics	2,969	61	3,030 *
	4A	D-1	II	XIX	42.00	4	Medi-Cal Days - Nursery	1,042	43	1,085 *
	4A	D-1	II	XIX	43.00	4	Medi-Cal Days - Intensive Care Unit	467	3	470 *
27	4A	Supplemental 7					Medi-Cal - Administrative Days	93	53	146
	4A	Supplemental 7					Medi-Cal - Administrative Rate	\$300.01	\$28.53	\$328.54
28	6	D-4		XIX	37.00	2	Medi-Cal Ancillary Charges - Operating Room	\$7,658,374	(\$510,745)	7,147,629
	6	D-4		XIX	39.00	2	Medi-Cal Ancillary Charges - Delivery Room and Labor Room	2,469,697	(496,167)	1,973,530
	6	D-4		XIX	41.00	2	Medi-Cal Ancillary Charges - Radiology - Diagnostic	2,176,279	448,993	2,625,272
	6	D-4		XIX	41.01	2	Medi-Cal Ancillary Charges - Cancer Center	71,051	(71,051)	0
	6	D-4		XIX	43.00	2	Medi-Cal Ancillary Charges - Radioisotope	144,814	1,311	146,125
	6	D-4		XIX	44.00	2	Medi-Cal Ancillary Charges - Laboratory	6,439,224	660,545	7,099,769
	6	D-4		XIX	46.00	2	Medi-Cal Ancillary Charges - Whole Blood & Packed Red Blood	51,622	(5,453)	46,169
	6	D-4		XIX	49.00	2	Medi-Cal Ancillary Charges - Respiratory Therapy	2,084,352	(156,939)	1,927,413
	6	D-4		XIX	50.00	2	Medi-Cal Ancillary Charges - Physical Therapy	123,695	11,913	135,608
	6	D-4		XIX	51.01	2	Medi-Cal Ancillary Charges - Cardiac Rehab	263	(263)	0
	6	D-4		XIX	53.00	2	Medi-Cal Ancillary Charges - Electrocardiology	1,303,469	(214,188)	1,089,281
	6	D-4		XIX	54.00	2	Medi-Cal Ancillary Charges - Electroencephalography	37,356	208,312	245,668
	6	D-4		XIX	55.00	2	Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients	236,655	484,850	721,505
	6	D-4		XIX	56.00	2	Medi-Cal Ancillary Charges - Drugs Charged to Patients	6,063,936	646,158	6,710,094
	6	D-4		XIX	61.00	2	Medi-Cal Ancillary Charges - Emergency	2,330,090	(335,101)	1,994,989
	6	D-4		XIX	101.00	2	Medi-Cal Ancillary Charges - Total	31,190,877	672,175	31,863,052
29	2	E-3	III	XIX	10.00	1	Medi-Cal Routine Services Charges	\$12,179,959	\$772,413	\$12,952,372
	2	E-3	III	XIX	11.00	1	Medical Ancillary Services Charges	31,190,877	672,175	31,863,052
30	3	E-3	III	XIX	36.00	1	Medi-Cal Coinsurance Payments	\$161,960	\$55,234	\$217,194
	1	E-3	III	XIX	57.00	1	Medi-Cal Interim Payments	7,964,125	(143,354)	7,820,771

-Continued on next page-

Provider Name			Fiscal Period					Provider NPI		Adjustments	
FEATHER RIVER HOSPITAL			JANUARY 1, 2008 THROUGH DECEMBER 31, 2008					1518940667		32	
Report References			Explanation of Audit Adjustments					As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Audit Report	Cost Report									
		Work Sheet	Part	Title	Line	Col.					
<b>ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NON CONTRACT</b>											
-Continued from previous page-			<p>To adjust Medi-Cal Settlement Data to agree with the following                      Fiscal Intermediary Payment Data:                      Service Period: January 01, 2008 through December 31, 2008                      Payment Period: January 01, 2008 through May 01, 2012                      Service Period: January 01, 2008 through December 31, 2008                      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>								
31	4	D-1	I	XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics	*	3,030.00	(37.25)	2,992.75
	4A	D-1	II	XIX	42.00	4	Medi-Cal Days - Nursery	*	1,085.00	(9.00)	1,076.00
	4A	D-1	II	XIX	43.00	4	Medi-Cal Days - Intensive Care Unit	*	470.00	(24.00)	446.00
			<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 the 12th month (RAD Code 476) after the month of service, respectively.                      W&amp;I Code 14115</p>								
*Balance carried forward from prior/to subsequent adjustments											

Provider Name							Fiscal Period			Provider NPI		Adjustments
FEATHER RIVER HOSPITAL							JANUARY 1, 2008 THROUGH DECEMBER 31, 2008			1518940667		32
Report References												
Cost Report												
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.	Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
<u>ADJUSTMENT TO OTHER MATTERS</u>												
32	1	Not Reported					Medi-Cal Credit Balances To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1			\$0	\$28,823	\$28,823