

**APPEAL RECOMPUTATION
OF THE
AUDIT REPORT**

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

**FISCAL PERIOD ENDED
DECEMBER 31, 2008**

**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

August 16, 2013

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

In the Matter of:

FEATHER RIVER HOSPITAL
NATIONAL PROVIDER IDENTIFIER (NPI) 1518940667
FISCAL PERIOD ENDED DECEMBER 31, 2008
CASE NUMBER HA13-1208-048A-JC

Pursuant to the Office of Administrative Hearings and Appeals' Report of Findings dated June 4, 2013 and July 16, 2013, the following revisions are made to the Medi-Cal audit report dated May 31, 2012.

SUMMARY OF REVISIONS

<u>MEDI-CAL NONCONTRACT SETTLEMENT (SCHEDULE 1)</u>		
Audited Amount Due Provider (State)	\$	(309,646)
Revision		<u>73,738</u>
Revised Amount Due Provider (State)	\$	<u>(235,908)</u>

Enclosed is the revised Summary of Findings and supporting schedules detailing the results of the recomputation.

Original Signed By

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

SUMMARY OF FINDINGS

Provider Name:
FEATHER RIVER HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2008

	SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1) Provider No. 1518940667		
Audited	\$ (309,646)	
Net Change	\$ 73,738	
Revised Amount Due Provider (State)	\$ (235,908)	
2. Subprovider I (SCHEDULE 1-1) Provider No.		
Audited	\$ 0	
Net Change	\$ 0	
Revised Amount Due Provider (State)	\$ 0	
3. Subprovider II (SCHEDULE 1-2) Provider No.		
Audited	\$ 0	
Net Change	\$ 0	
Revised Amount Due Provider (State)	\$ 0	
4. Medi-Cal Contract Cost (CONTRACT SCH 1) Provider No.		
Audited		\$ 0
Net Change		\$ 0
Revised Cost		\$ 0
Revised Amount Due Provider (State)	\$ 0	
5. Distinct Part Nursing Facility (DPNF SCH 1) Provider No.		
Audited		\$ 0.00
Net Change		\$ 0.00
Revised Cost Per Day		\$ 0.00
Revised Amount Due Provider (State)	\$ 0	
6. Distinct Part Nursing Facility (DPNF SCH 1-1) Provider No.		
Audited		\$ 0.00
Net Change		\$ 0.00
Revised Cost Per Day		\$ 0.00
Revised Amount Due Provider (State)	\$ 0	
7. Adult Subacute (ADULT SUBACUTE SCH 1) Provider No.		
Audited		\$ 0.00
Net Change		\$ 0.00
Revised Cost Per Day		\$ 0.00
Revised Amount Due Provider (State)	\$ 0	
8. Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7)	\$ (235,908)	
9. Total Medi-Cal Cost		\$ 0

SUMMARY OF FINDINGS

Provider Name:
FEATHER RIVER HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2008

		SETTLEMENT	COST
10. Subacute (SUBACUTE SCH 1-1) Provider No.	Audited		\$ 0.00
	Net Change		\$ 0.00
	Revised Cost Per Day		\$ 0.00
	Revised Amount Due Provider (State)	\$ 0	
11. Rural Health Clinic (RHC SCH 1) Provider No.	Audited	\$ 0	
	Net Change	\$ 0	
	Revised Amount Due Provider (State)	\$ 0	
12. Rural Health Clinic (RHC 95-210 SCH 1) Provider No.	Audited	\$ 0	
	Net Change	\$ 0	
	Revised Amount Due Provider (State)	\$ 0	
13. Rural Health Clinic (RHC 95-210 SCH 1-1) Provider No.	Audited	\$ 0	
	Net Change	\$ 0	
	Revised Amount Due Provider (State)	\$ 0	
14. County Medical Services Program (CMSP SCH 1) Provider No. 1518940667	Audited	\$ 0	
	Net Change	\$ 0	
	Revised Amount Due Provider (State)	\$ 0	
15. Transitional Care (TC SCH 1) Provider No.	Audited		\$ 0.00
	Net Change		\$ 0.00
	Revised Cost Per Day		\$ 0.00
	Revised Amount Due Provider (State)	\$ 0	
16. Total Other Settlement			
Due Provider - (Lines 10 through 15)	\$ 0		
17. Total Combined Revised Settlement Due			
Provider (State/CMSP/RHC) - (Line 8 + Line 16)	\$ (235,908)		

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
FEATHER RIVER HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2008

Provider No.
1518940667

	AUDITED	REVISED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ 7,906,735	\$ 7,984,003
2. Excess Reasonable Cost Over Charges (Schedule 2)	\$ 0	\$ 0
3. Medi-Cal Inpatient Hospital Based Physician Services	\$ N/A	\$ N/A
4. \$	\$ 0	\$ 0
5. TOTAL COST-Reimbursable to Provider (Lines 1 through 4)	\$ 7,906,735	\$ 7,984,003
6. Interim Payments (Rev)	\$ (7,820,771)	\$ (7,820,771)
7. Balance Due Provider (State)	\$ 85,964	\$ 163,232
8. Duplicate Payments (Rev)	\$ (28,823)	\$ (28,823)
9. Total Noncontract AB 5 and AB 1183 Reductions (Rev 6)	\$ (366,787)	\$ (370,317)
10. \$	\$ 0	\$ 0
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ (309,646)	\$ (235,908)
	(To Summary of Findings)	

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

1. 10% Reduction to Noncontract Services for 07/01/08 Through 9/30/08 (SCHEDULE A-1)	\$ <u>0</u>
2. Reduction to Noncontract Services for 10/01/08 Through 04/05/09 (SCHEDULE A-2)	<u>0</u>
3. 10% Reduction to Noncontract Services for 04/06/09 Through 04/12/11 (SCHEDULE A-3)	<u>0</u>
4. 10% Reduction to HFPAs < 3 Hospitals for 07/01/08 Through 04/12/11 (SCHEDULE A-4)	<u>370,317</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 02/24/10 (SCHEDULE A-6)	<u>0</u>
7. Total Noncontract AB 5 AND AB 1183 Reductions	\$ <u><u>370,317</u></u> (To Schedule 1, Line 9)

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

Provider Name:
FEATHER RIVER HOSPITAL

Fiscal Period Ended:
December 31, 2010

Provider No.
1518940667

Audited Medi-Cal Cost Per Day

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$ <u>8,201,197</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>17,527</u>
4. Total Medi-Cal Cost of Covered Services Subject to Reductions (Line 1 - Lines 2 and 3)	\$ <u><u>8,135,703</u></u>
5. Total Audited Medi-Cal Days (Schedules 4, 4A and 4B, excludes Administrative Days)	<u>4,514.75</u>
6. Audited Medi-Cal Cost Per Day (Line 4 / Line 5)	\$ <u><u>1,802.03</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>3,703,166</u>
9. AB 5 - 10% Cost Reduction for 07/01/08 Through 04/12/11 (Line 8 * 10%)	\$ <u><u>370,317</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

AUDITED

REVISED

REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3)	\$ <u>8,123,929</u>	\$ <u>8,201,197</u>
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CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Rev)	\$ <u>12,952,372</u>	\$ <u>12,952,372</u>
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3. Inpatient Ancillary Service Charges (Rev)	\$ <u>31,863,052</u>	\$ <u>31,863,052</u>
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4. Total Charges - Medi-Cal Inpatient Services	\$ <u>44,815,424</u>	\$ <u>44,815,424</u>
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5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ <u>36,691,495</u>	\$ <u>36,614,227</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 NET COSTS OF COVERED SERVICESProvider Name:
FEATHER RIVER HOSPITALFiscal Period Ended:
DECEMBER 31, 2008Provider No.
1518940667

	AUDITED	REVISED
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ 3,474,319	\$ 3,502,816
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ 4,633,194	\$ 4,681,965
3. Medi-Cal Inpatient Hospital Based Physician for Intern and Resident Services (Sch)	\$ 0	\$ 0
4. \$ \$	0	0
5. \$ \$	0	0
6. SUBTOTAL (Sum of Lines 1 through 5)	\$ 8,107,513	\$ 8,184,781
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	\$ (See Schedule 1)	\$ 16,416
8. SUBTOTAL	\$ 8,107,513	\$ 8,201,197 (To Schedule 2)
9. Coinsurance (Rev)	\$ (217,194)	\$ (217,194)
10. Patient and Third Party Liability (Rev)	\$ 0	\$ 0
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ 7,890,319	\$ 7,984,003 (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

	AUDITED	REVISED
1. Total Inpatient Days (include private & swing-bed) (Rev)	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) (Rev)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Rev)	17,825	17,825
5. Medicare NF Swing-Bed Days through Dec 31 (Rev)	0	0
6. Medicare NF Swing-Bed Days after Dec 31 (Rev)	0	0
7. Medi-Cal NF Swing-Bed Days through July 31 (Rev)	0	0
8. Medi-Cal NF Swing-Bed Days after July 31 (Rev)	0	0
9. Medi-Cal Days (excluding swing-bed) (Rev)	2,993	2,992.75

SWING-BED ADJUSTMENT

17. Medicare NF Swing-Bed Rates through Dec 31 (Rev)	\$ 0.00	\$ 0.00
18. Medicare NF Swing-Bed Rates after Dec 31(Rev)	\$ 0.00	\$ 0.00
19. Medi-Cal NF Swing-Bed Rates through July 31(Rev)	\$ 0.00	\$ 0.00
20. Medi-Cal NF Swing-Bed Rates after July 31(Rev)	\$ 0.00	\$ 0.00
21. Total Routine Serv Cost (Sch 8, Line 25, Col 27)	\$ 15,591,173	\$ 15,765,551
22. Medicare NF Swing-Bed Cost through Dec 31 (L 5 x L 17)	\$ 0	\$ 0
23. Medicare NF Swing-Bed Cost after Dec 31 (L 6 x L 18)	\$ 0	\$ 0
24. Medi-Cal NF Swing-Bed Cost through July 31 (L 7 x L 19)	\$ 0	\$ 0
25. Medi-Cal NF Swing-Bed Cost after July 31 (L 8 x L 20)	\$ 0	\$ 0
26. Total Swing-Bed Cost (Sum of Lines 22 to 25)	\$ 0	\$ 0
27. Inpatient Routine Cost Net of Swing-Bed (L 21 minus L 26)	\$ 15,591,173	\$ 15,765,551

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)	\$ 0.382178	\$ 0.386453
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)	\$ 15,591,173	\$ 15,765,551

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 874.68	\$ 884.46
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 2,617,699	\$ 2,646,968
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 2,015,495	\$ 2,034,997
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 4,633,194	\$ 4,681,965

(To Schedule 3)

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

	AUDITED	REVISED
SPECIAL CARE AND/OR NURSERY UNITS		
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 1,798,096	\$ 1,817,775
2. Total Inpatient Days (Rev)	1,854	1,854
3. Average Per Diem Cost	\$ 969.85	\$ 980.46
4. Medi-Cal Inpatient Days (Rev)	1,076	1,076.00
5. Cost Applicable to Medi-Cal	\$ 1,043,559	\$ 1,054,975
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 5,889,779	\$ 5,941,324
7. Total Inpatient Days (Rev)	2,843	2,843
8. Average Per Diem Cost	\$ 2,071.68	\$ 2,089.81
9. Medi-Cal Inpatient Days (Rev)	446	446.00
10. Cost Applicable to Medi-Cal	\$ 923,969	\$ 932,055
CORONARY CARE UNIT		
11. Total Inpatient Routine Cost (Sch 8, Line 27, Col 27)	\$ 0	\$ 0
12. Total Inpatient Days (Rev)	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Rev)	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 (Rev)	0	0
18. Average Per Diem Cost	\$ 0.00	\$ 0.00
19. Medi-Cal Inpatient Days (Rev)	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 (Rev)	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Rev)	0	0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
ADMINISTRATIVE DAYS		
26. Per Diem Rate (Rev)	\$ 328.54	\$ 328.54
27. Medi-Cal Inpatient Days (Rev)	146	146
28. Cost Applicable to Medi-Cal	\$ 47,967	\$ 47,967
ADMINISTRATIVE DAYS		
29. Per Diem Rate (Rev)	\$ 0.00	\$ 0.00
30. Medi-Cal Inpatient Days (Rev)	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)	\$ 2,015,495	\$ 2,034,997

(To Schedule 4)

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

SPECIAL CARE UNITS	AUDITED	REVISED
1. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
2. Total Inpatient Days (Rev)	0	0
3. Average Per Diem Cost	\$ 0.00	\$ 0.00
4. Medi-Cal Inpatient Days (Rev)	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 (Rev)	0	0
8. Average Per Diem Cost	\$ 0.00	\$ 0.00
9. Medi-Cal Inpatient Days (Rev)	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 (Rev)	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Rev)	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 (Rev)	0	0
18. Average Per Diem Cost	\$ 0.00	\$ 0.00
19. Medi-Cal Inpatient Days (Rev)	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 (Rev)	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Rev)	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 (Rev)	0	0
28. Average Per Diem Cost	\$ 0.00	\$ 0.00
29. Medi-Cal Inpatient Days (Rev)	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)

ADJUSTMENTS TO MEDI-CAL CHARGES

Provider Name:
FEATHER RIVER HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2008

Provider No:
1518940667

ANCILLARY CHARGES		AUDITED	REVISIONS (Rev)	REVISED
37.00	Operating Room	\$ 7,147,629	\$	\$ 7,147,629
38.00	Recovery Room	0		0
39.00	Delivery Room and Labor Room	1,973,530		1,973,530
40.00	Anesthesiology	0		0
41.00	Radiology - Diagnostic	2,625,272		2,625,272
41.01	Cancer Center	0		0
42.00	Radiology - Therapeutic	0		0
43.00	Radioisotope	146,125		146,125
44.00	Laboratory	7,099,769		7,099,769
44.01	Pathological Lab	0		0
46.00	Whole Blood & Packed Red Blood	46,169		46,169
47.00	Blood Storing and Processing	0		0
48.00	Intravenous Therapy	0		0
49.00	Respiratory Therapy	1,927,413		1,927,413
50.00	Physical Therapy	135,608		135,608
51.00	Occupational Therapy	0		0
51.01	Cardiac Rehab	0		0
51.02	Pulmonary Rehab	0		0
52.00	Speech Pathology	0		0
53.00	Electrocardiology	1,089,281		1,089,281
54.00	Electroencephalography	245,668		245,668
55.00	Medical Supplies Charged to Patients	721,505		721,505
56.00	Drugs Charged to Patients	6,710,094		6,710,094
57.00	Renal Dialysis	0		0
60.00	Clinic	0		0
61.00	Emergency	1,994,989		1,994,989
63.50	RHC	0		0
63.51	RHC II	0		0
63.52	RHC III	0		0
68.00	Diabetes Education	0		0
71.00	Home Health Agency	0		0
92.01	CLHF	0		0
92.02	Hospice Thrift and MOW	0		0
93.00	Hospice	0		0
94.00	Home Oxygen	0		0
94.01	Home Infusion	0		0
94.02	Ambulatory Infusion	0		0
94.03	Home Medical Equipment	0		0
TOTAL MEDI-CAL ANCILLARY CHARGES		\$ 31,863,052	\$ 0	\$ 31,863,052

(To Schedule 5)

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	ADMINISTRATIVE & GENERAL 6.00
ANCILLARY COST CENTERS													
37.00	Operating Room	0	963,225	0	0	0	0	0	0	0	0	9,037,190	1,451,393
38.00	Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00	Delivery Room and Labor Room	0	336,272	0	0	0	0	0	0	0	0	1,608,289	258,295
40.00	Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
41.00	Radiology - Diagnostic	0	827,750	0	0	0	0	0	0	0	0	5,179,312	831,809
41.01	Cancer Center	0	177,516	0	0	0	0	0	0	0	0	1,623,811	260,788
42.00	Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
43.00	Radioisotope	0	80,311	0	0	0	0	0	0	0	0	736,168	118,230
44.00	Laboratory	0	679,767	0	0	0	0	0	0	0	0	4,989,253	801,285
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	100,811
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	420,904	0	0	0	0	0	0	0	0	2,123,139	340,981
50.00	Physical Therapy	0	408,742	0	0	0	0	0	0	0	0	1,994,529	320,326
51.00	Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0
51.01	Cardiac Rehab	0	65,081	0	0	0	0	0	0	0	0	320,839	51,527
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	364,080	0	0	0	0	0	0	0	0	2,713,388	435,776
54.00	Electroencephalography	0	106,214	0	0	0	0	0	0	0	0	564,654	90,685
55.00	Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0	695,085	111,632
56.00	Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	4,233,443	679,900
57.00	Renal Dialysis	0	0	0	0	0	0	0	0	0	0	0	0
60.00	Clinic	0	99,563	0	0	0	0	0	0	0	0	502,822	80,754
61.00	Emergency	0	823,928	0	0	0	0	0	0	0	0	3,936,926	632,279
63.50	RHC	0	249,057	0	0	0	0	0	0	0	0	1,762,499	283,061
63.51	RHC II	0	423,936	0	0	0	0	0	0	0	0	2,959,002	475,222
63.52	RHC III	0	649,259	0	0	0	0	0	0	0	0	7,086,907	1,138,173
68.00	Diabetes Education	0	8,133	0	0	0	0	0	0	0	0	58,100	9,331
71.00	Home Health Agency	0	533,105	0	0	0	0	0	0	0	0	2,609,969	419,167
92.01	CLHF	0	198,094	0	0	0	0	0	0	0	0	967,993	155,462
92.02	Hospice Thrift and MOW	0	64,288	0	0	0	0	0	0	0	0	522,269	83,878
93.00	Hospice	0	360,824	0	0	0	0	0	0	0	0	1,934,540	310,691
94.00	Home Oxygen	0	120,388	0	0	0	0	0	0	0	0	899,370	144,441
94.01	Home Infusion	0	12	0	0	0	0	0	0	0	0	1,915	308
94.02	Ambulatory Infusion	0	365,815	0	0	0	0	0	0	0	0	2,953,074	474,270
94.03	Home Medical Equipment	0	52,945	0	0	0	0	0	0	0	0	367,463	59,015
NONREIMBURSABLE COST CENTER:													
96.00	Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	0	0	0	0
97.00	Research	0	0	0	0	0	0	0	0	0	0	0	0
97.01	Development	0	38,605	0	0	0	0	0	0	0	0	628,160	100,884
98.00	Physicians' Private Offices	0	643	0	0	0	0	0	0	0	0	57,134	9,176
99.01	Employee Housing	0	161	0	0	0	0	0	0	0	0	6,009	965
99.02	Physician Relations	0	18,058	0	0	0	0	0	0	0	0	1,197,057	192,250
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	31,387	0	0	0	0	0	0	0	0	464,901	74,664
100.01		0	0	0	0	0	0	0	0	0	0	0	0
100.02		0	0	0	0	0	0	0	0	0	0	0	0
100.03		0	0	0	0	0	0	0	0	0	0	0	0
100.04		0	0	0	0	0	0	0	0	0	0	0	0
TOTAL		0	16,017,598	0	112,352,842	15,547,200							

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
ANCILLARY COST CENTERS												
37.00 Operating Room	111,662	167,796	75,849	110,380	0	83,160	0	230,363	96,417	196,421	521,485	0
38.00 Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00 Delivery Room and Labor Room	21,057	31,643	0	31,955	0	9,025	0	24,999	0	0	21,924	0
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
41.00 Radiology - Diagnostic	90,664	136,242	48,370	62,726	0	94,080	0	260,612	25,677	1,487,119	264,399	0
41.01 Cancer Center	67,797	101,879	0	34,226	0	16,520	0	0	1,759	3,945	33,636	1,226
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
43.00 Radioisotope	8,506	12,782	0	3,587	0	5,514	0	15,274	0	6,761	19,637	0
44.00 Laboratory	28,948	43,500	0	29,092	0	89,450	0	0	0	237,696	360,894	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	3,114	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	32,295	48,531	0	5,990	0	42,043	0	116,464	1,015	1,958	62,099	0
50.00 Physical Therapy	109,308	164,258	43,830	40,216	0	42,280	0	0	355	4,819	32,264	0
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0
51.01 Cardiac Rehab	11,108	16,692	0	8,589	0	5,105	0	14,140	0	90	2,396	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	49,532	74,432	27,680	62,134	0	33,471	0	92,718	12,450	399,830	163,744	0
54.00 Electroencephalography	41,109	61,775	0	28,566	0	11,049	0	30,608	0	0	13,683	0
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0	9,416	0
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	290,463	0
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	0	0
60.00 Clinic	0	0	0	6,417	0	9,929	0	0	0	1,340	5,296	0
61.00 Emergency	26,984	40,549	49,254	119,792	0	74,308	0	0	68,372	338,587	233,058	16,556
63.50 RHC	0	0	3,856	29,948	0	33,019	0	0	0	134,155	0	0
63.51 RHC II	53,968	81,098	442	68,452	0	62,268	0	0	0	207,941	0	0
63.52 RHC III	257,323	386,682	6,870	290,923	0	97,462	0	0	0	479,729	0	0
68.00 Diabetes Education	3,726	5,600	0	5,990	0	1,163	0	3,222	0	0	320	0
71.00 Home Health Agency	0	0	0	8,557	0	0	0	0	4,550	15	0	0
92.01 CLHF	0	0	884	42,783	4,721	0	0	0	0	2,530	0	0
92.02 Hospice Thrift and MOW	17,153	25,776	0	17,113	125,535	0	0	0	0	0	0	0
93.00 Hospice	0	0	0	0	0	0	0	0	1,083	1,285,457	0	0
94.00 Home Oxygen	15,970	23,999	0	4,278	0	13,139	0	0	0	90,169	0	0
94.01 Home Infusion	0	0	0	0	0	0	0	0	0	0	0	0
94.02 Ambulatory Infusion	55,233	83,000	0	2,995	0	37,563	0	0	0	90	15,754	0
94.03 Home Medical Equipment	0	0	0	5,134	0	0	0	0	0	1,912	0	0
NONREIMBURSABLE COST CENTER:												
96.00 Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	0	0	0	0
97.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
97.01 Development	10,079	15,146	0	0	0	0	0	0	0	0	0	0
98.00 Physicians' Private Offices	21,992	33,047	0	29,092	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	2,449	3,680	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	29,444	44,247	0	4,278	146,131	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
TOTAL	1,621,527	2,225,984	627,443	1,757,647	1,277,584	1,229,507	0	1,716,950	541,458	5,680,708	2,307,377	155,135

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
										STEP-DOWN ADJUSTMENT 26.00	COST 27.00
ANCILLARY COST CENTERS											
37.00 Operating Room	0	0	0	0	0	0	0	0	12,082,116		12,082,116
38.00 Recovery Room	0	0	0	0	0	0	0	0	0		0
39.00 Delivery Room and Labor Room	0	0	0	0	0	0	0	0	2,007,187		2,007,187
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	8,481,011		8,481,011
41.01 Cancer Center	0	0	0	0	0	0	0	0	2,145,587		2,145,587
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	926,458		926,458
44.00 Laboratory	0	0	0	0	0	0	0	0	6,580,117		6,580,117
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	731,629		731,629
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	2,774,514		2,774,514
50.00 Physical Therapy	0	0	0	0	0	0	0	0	2,752,185		2,752,185
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	430,488		430,488
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	4,065,153		4,065,153
54.00 Electroencephalography	0	0	0	0	0	0	0	0	842,128		842,128
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	816,133		816,133
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	5,203,806		5,203,806
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	606,559		606,559
61.00 Emergency	0	0	0	0	0	0	0	0	5,536,664		5,536,664
63.50 RHC	0	0	0	0	0	0	0	0	2,246,538		2,246,538
63.51 RHC II	0	0	0	0	0	0	0	0	3,908,393		3,908,393
63.52 RHC III	0	0	0	0	0	0	0	0	9,744,068		9,744,068
68.00 Diabetes Education	0	0	0	0	0	0	0	0	87,451		87,451
71.00 Home Health Agency	0	0	0	0	0	0	0	0	3,042,258		3,042,258
92.01 CLHF	0	0	0	0	0	0	0	0	1,174,372		1,174,372
92.02 Hospice Thrift and MOW	0	0	0	0	0	0	0	0	791,725		791,725
93.00 Hospice	0	0	0	0	0	0	0	0	3,531,771		3,531,771
94.00 Home Oxygen	0	0	0	0	0	0	0	0	1,191,366		1,191,366
94.01 Home Infusion	0	0	0	0	0	2,222	0	0	2,222		2,222
94.02 Ambulatory Infusion	0	0	0	0	0	0	0	0	3,621,981		3,621,981
94.03 Home Medical Equipment	0	0	0	0	0	0	0	0	433,525		433,525
NONREIMBURSABLE COST CENTER:											
96.00 Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	0		0
97.00 Research	0	0	0	0	0	0	0	0	0		0
97.01 Development	0	0	0	0	0	0	0	0	754,268		754,268
98.00 Physicians' Private Offices	0	0	0	0	0	0	0	0	150,441		150,441
99.01 Employee Housing	0	0	0	0	0	0	0	0	6,974		6,974
99.02 Physician Relations	0	0	0	0	0	0	0	0	1,395,435		1,395,435
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	763,665		763,665
100.01	0	0	0	0	0	0	0	0	0		0
100.02	0	0	0	0	0	0	0	0	0		0
100.03	0	0	0	0	0	0	0	0	0		0
100.04	0	0	0	0	0	0	0	0	0		0
TOTAL	0	0	0	0	0	0	0	0	112,352,842	0	112,352,842

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 (Rev) (Rev)	STAT 6.01 (Rev) (Rev)	STAT 6.02 (Rev) (Rev)	STAT 6.03 (Rev) (Rev)	STAT 6.04 (Rev) (Rev)	STAT 6.05 (Rev) (Rev)	STAT 6.06 (Rev) (Rev)	STAT 6.07 (Rev) (Rev)	STAT 6.08 (Rev) (Rev)	ADM & GEN (ACCUM COST)	MAINT & REPAIRS (SQ FT) 7.00 (Rev 5) (Rev)
ANCILLARY COST CENTERS												
37.00	Operating Room	3,049,421									9,037,190	9,439
38.00	Recovery Room										0	
39.00	Delivery Room and Labor Room	1,064,586									1,608,289	1,780
40.00	Anesthesiology										0	
41.00	Radiology - Diagnostic	2,620,530									5,179,312	7,664
41.01	Cancer Center	561,989									1,623,811	5,731
42.00	Radiology - Therapeutic										0	
43.00	Radioisotope	254,253									736,168	719
44.00	Laboratory	2,152,038									4,989,253	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									2,123,139	2,730
50.00	Physical Therapy	1,294,015									1,994,529	9,240
51.00	Occupational Therapy										0	
51.01	Cardiac Rehab	206,037									320,839	939
51.02	Pulmonary Rehab										0	
52.00	Speech Pathology										0	
53.00	Electrocardiology	1,152,621									2,713,388	4,187
54.00	Electroencephalography	336,256									564,654	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									502,822	
61.00	Emergency	2,608,429									3,936,926	2,281
63.50	RHC	788,477									1,762,499	0
63.51	RHC II	1,342,115									2,959,002	4,562
63.52	RHC III	2,055,453									7,086,907	21,752
68.00	Diabetes Education	25,749									58,100	315
71.00	Home Health Agency	1,687,729									2,609,969	
92.01	CLHF	627,134									967,993	
92.02	Hospice Thrift and MOW	203,527									522,269	1,450
93.00	Hospice	1,142,313									1,934,540	
94.00	Home Oxygen	381,129									899,370	1,350
94.01	Home Infusion	37									1,915	
94.02	Ambulatory Infusion	1,158,113									2,953,074	4,669
94.03	Home Medical Equipment	167,617									367,463	
NONREIMBURSABLE COST CENTERS												
96.00	Gift, Flower, Coffee Shop & Canteen										0	
97.00	Research										0	
97.01	Development	122,216									628,160	852
98.00	Physicians' Private Offices	2,037									57,134	1,859
99.01	Employee Housing	509									6,009	
99.02	Physician Relations	57,170									1,197,057	207
99.03		0									0	
99.04		0									0	
99.05		0									0	
100.00	Auxillary	99,365									464,901	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	96,805,642	137,071
COST TO BE ALLOCATED		16,017,598	0	0	0	0	0	0	0	0	15,547,200	1,621,527
UNIT COST MULTIPLIER - SCH 8		0.315871	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.160602	11.829833

Provider Name:

Fiscal Period Ended:

FEATHER RIVER HOSPITAL

DECEMBER 31, 2008

	OPER PLANT (SQ FT)	LAUNDRY & LINEN (LB LNDRY)	HOUSE-KEEPING (HR SERV)	DIETARY (MEALS SERVED)	CAFETERIA	MAINT OF PERSONNEL (# HOUSED)	NURSING ADMIN (NURSE HR)	CENT SERV & SUPPLY (CST REQ)	PHARMACY (COSTS REQUIS)	MED REC (TIME SPENT)	SOC SERV (TIME SPENT)	STAT
	8.00 (Rev 5)	9.00 (Rev)	10.00 (Rev)	11.00 (Rev)	12.00 (Rev)	13.00 (Rev)	14.00 (Rev)	15.00 (Rev)	16.00 (Rev)	17.00 (Rev)	18.00 (Rev)	19.00 (Rev)
ANCILLARY COST CENTERS												
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			5,931,388		
40.00	Anesthesiology											
41.00	Radiology - Diagnostic	7,664	52,731	1,906			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		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		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	0	4,204	910		1,533				8,909		
63.51	RHC II	4,562	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		
NONREIMBURSABLE COST CENTERS												
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												
TOTAL	125,218	684,016	53,408	233,554	57,084	0	28,777	32,010	377,246	624,251,840	98,670	0
COST TO BE ALLOCATED	2,225,984	627,443	1,757,647	1,277,584	1,229,507	0	1,716,950	541,458	5,680,708	2,307,377	155,135	0
UNIT COST MULTIPLIER - SCH 8	17.776866	0.917293	32.909812	5.470187	21.538557	0.000000	59.663973	16.915288	15.058366	0.003696	1.572260	0.000000

Provider Name:

Fiscal Period Ended:

FEATHER RIVER HOSPITAL

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
	(Rev)	(Rev)	(Rev)	(Rev)	(Rev)	(Rev)	(Rev)
	(Rev)	(Rev)	(Rev)	(Rev)	(Rev)	(Rev)	(Rev)
GENERAL SERVICE COST CENTERS							
1.00							
2.00							
3.00							
4.00							
4.01							
4.02							
4.03							
4.04							
4.05							
4.06							
4.07							
4.08							
5.00							
6.01							
6.02							
6.03							
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6.07							
6.08							
6.00							
7.00							
8.00							
9.00							
10.00							
11.00							
12.00							
13.00							
14.00							
15.00							
16.00							
17.00							
18.00							
19.00							
19.02							
19.03							
20.00							
21.00							
22.00							
23.00							
24.00							
INPATIENT ROUTINE COST CENTERS							
25.00							
26.00							
27.00							
28.00							
29.00							
30.00							
31.00							
32.00							
33.00							
34.00							
35.00							
36.00							
36.01							
36.02							

TRIAL BALANCE OF EXPENSES

Provider Name:
FEATHER RIVER HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2008

		AUDITED	REVISIONS (From Sch 10A)	REVISED
	GENERAL SERVICE COST CENTERS			
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	119,777	236,392	356,169
4.00	New Cap Rel Costs-Movable Equipment	2,004,795	0	2,004,795
4.01		0	0	0
4.02		0	0	0
4.03		0	0	0
4.04		0	0	0
4.05		0	0	0
4.06		0	0	0
4.07		0	0	0
4.08		0	0	0
5.00	Employee Benefits	15,907,723	101,473	16,009,196
6.01	Non-Patient Telephones	0	0	0
6.02	Data Processing	0	0	0
6.03	Purchasing/Receiving	0	0	0
6.04	Patient Admitting	0	0	0
6.05	Patient Business Office	0	0	0
6.06		0	0	0
6.07		0	0	0
6.08		0	0	0
6.00	Administrative and General	12,450,957	7,935	12,458,892
7.00	Maintenance and Repairs	1,184,580	10,513	1,195,093
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	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	4,187,361	0	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	0
19.02		0	0	0
19.03		0	0	0
20.00		0	0	0
21.00	Nursing School	0	0	0
22.00	Intern & Res Service-Salary & Fringes	0	0	0
23.00	Intern & Res Other Program	0	0	0
24.00	Paramedical Ed Program	0	0	0
	INPATIENT ROUTINE COST CENTERS			
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	0
28.00	Neonatal Intensive Care Unit	0	0	0
29.00	Surgical Intensive Care	0	0	0
30.00	Subprovider I	0	0	0
31.00	Subprovider II	0	0	0
32.00		0	0	0
33.00	Nursery	1,132,412	0	1,132,412
34.00	Medicare Certified Nursing Facility	0	0	0
35.00	Distinct Part Nursing Facility	0	0	0
36.00	Adult Subacute Care Unit	0	0	0
36.01	Subacute Care Unit II	0	0	0
36.02	Transitional Care Unit	0	0	0

TRIAL BALANCE OF EXPENSES

Provider Name:
FEATHER RIVER HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2008

		AUDITED	REVISIONS (From Sch 10A)	REVISED
	ANCILLARY COST CENTERS			
37.00	Operating Room	\$ 7,970,157	\$ 0	\$ 7,970,157
38.00	Recovery Room	0	0	0
39.00	Delivery Room and Labor Room	1,252,441	0	1,252,441
40.00	Anesthesiology	0	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	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	0
46.00	Whole Blood & Packed Red Blood	627,704	0	627,704
47.00	Blood Storing and Processing	0	0	0
48.00	Intravenous Therapy	0	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	0
51.01	Cardiac Rehab	245,431	0	245,431
51.02	Pulmonary Rehab	0	0	0
52.00	Speech Pathology	0	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	0
60.00	Clinic	403,259	0	403,259
61.00	Emergency	3,087,912	0	3,087,912
63.50	RHC	1,513,442	0	1,513,442
63.51	RHC II	2,484,894	0	2,484,894
63.52	RHC III	6,437,648	0	6,437,648
68.00	Diabetes Education	46,502	0	46,502
71.00	Home Health Agency	2,076,864	0	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
	SUBTOTAL	\$ 109,791,587	\$ 356,313	\$ 110,147,900
	NONREIMBURSABLE COST CENTERS			
96.00	Gift, Flower, Coffee Shop & Canteen	0	0	0
97.00	Research	0	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	0
99.04		0	0	0
99.05		0	0	0
100.00	Auxillary	406,141	0	406,141
100.01		0	0	0
100.02		0	0	0
100.03		0	0	0
100.04		0	0	0
100.99	SUBTOTAL	\$ 2,204,942	\$ 0	\$ 2,204,942
101	TOTAL	\$ 111,996,529	\$ 356,313	\$ 112,352,842

(To Schedule 8)

Provider Name:
FEATHER RIVER HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2008

	TOTAL REV (Page 1 & 2)	AUDIT REV 1	AUDIT REV 2	AUDIT REV 3	AUDIT REV 4	AUDIT REV							
ANCILLARY COST CENTERS													
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	0												
61.00 Emergency	0												
63.50 RHC	0												
63.51 RHC II	0												
63.52 RHC III	0												
68.00 Diabetes Education	0												
71.00 Home Health Agency	0												
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												
NONREIMBURSABLE COST CENTERS													
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>\$356,313</u>	<u>236,392</u>	<u>101,473</u>	<u>7,935</u>	<u>10,513</u>	<u>0</u>							

(To Sch 10)

Provider Name			Fiscal Period				Provider NPI		Adjustments	
FEATHER RIVER HOSPITAL			JANUARY 1, 2008 THROUGH DECEMBER 31, 2008				1518940667		6	
Report References			Explanation of Audit Revisions				As Audited	Increase (Decrease)	As Revised	
Adj. No.	Audit Report	Work Sheet								Part
1	10A	A			3.00	7	New Capital Related Costs-Buildings and Fixtures	\$119,777	\$236,392	\$356,169
							Appeal Finding - Issue 2			
2	10A	A			5.00	7	Employee Benefits	\$15,907,723	\$101,473	\$16,009,196
							Appeal Finding - Issue 3			
3	10A	A			6.00	7	Administrative and General	\$12,450,957	\$7,935	\$12,458,892
							Appeal Finding - Issue 4			
4	10A	A			7.00	7	Maintenance and Repairs	\$1,184,580	\$10,513	\$1,195,093
							Appeal Finding - Issue 5			
5	9	B-1			63.50	1-4,7,8	RHC (Square Feet)	4,562	(4,562)	0
	9	B-1			63.51	1-4	RHC II	0	4,562	4,562
	9	B-1			63.51	7,8	RHC II	21,752	(17,190)	4,562
	9	B-1			63.52	1-4	RHC III	21,752	(21,752)	0
	9	B-1			101.00	1-4	Total Squire Feet	239,068	(21,752)	217,316
	9	B-1			101.00	7.00	Total Squire Feet	158,823	(21,752)	137,071
	9	B-1			101.00	8.00	Total Squire Feet	146,970	(21,752)	125,218
							Appeal Finding - Issue 6			
6	1	Not Reported					Total Noncontract AB 5 and AB 1183 Recalculation (As impacted by Issues 2-6)	\$366,787	\$3,530	\$370,317