

**REPORT
ON THE
COST REPORT REVIEW**

**FEATHER RIVER HOSPITAL
PARADISE, CALIFORNIA
NATIONAL PROVIDER IDENTIFIERS:
1518940667 AND 1912092792**

**FISCAL PERIOD ENDED
DECEMBER 31, 2009**

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

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



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

May 31, 2013

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

FEATHER RIVER HOSPITAL
NATIONAL PROVIDER IDENTIFIER (NPI) 1518940667
FISCAL PERIOD ENDED DECEMBER 31, 2009

We have examined the provider's Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the audited combined settlement for the fiscal period due the provider in the amount of \$125,943 and the audited costs presented in the Summary of Findings represent 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. Determination of Medi-Cal RHC Care Services Costs (RHC 95-210 Schedules 3 and 7)
4. Allocation of Home Office Cost
5. Audit Adjustments Schedule

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

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

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

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.

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

Original Signed By

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

Certified

SUMMARY OF FINDINGS

Provider Name:
FEATHER RIVER HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2009

		SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1) Provider No. 1518940667	Reported	\$ 1,322,047	
	Net Change	\$ (1,196,104)	
	Audited Amount Due Provider (State)	\$ 125,943	
2. Subprovider I (SCHEDULE 1-1) Provider No.	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
3. Subprovider II (SCHEDULE 1-2) Provider No.	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
4. Medi-Cal Contract Cost (CONTRACT SCH 1) Provider No.	Reported		\$ 0
	Net Change		\$ 0
	Audited Cost		\$ 0
	Audited Amount Due Provider (State)	\$ 0	
5. Distinct Part Nursing Facility (DPNF SCH 1) Provider No.	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
6. Distinct Part Nursing Facility (DPNF SCH 1-1) Provider No.	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
7. Adult Subacute (ADULT SUBACUTE SCH 1) Provider No.	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
8. Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7)		\$ 125,943	
9. Total Medi-Cal Cost			\$ 0

SUMMARY OF FINDINGS

Provider Name:
FEATHER RIVER HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2009

		SETTLEMENT	COST
10. Subacute (SUBACUTE SCH 1-1)	Provider No.		
	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)		\$ 0	
11. Rural Health Clinic (RHC SCH 1)	Provider No.		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
12. Rural Health Clinic (RHC 95-210 SCH 1)	Provider No.		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
13. Rural Health Clinic (RHC 95-210 SCH 1-1)	Provider No.		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
14. County Medical Services Program (CMSP SCH 1)	Provider No.		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
15. Transitional Care (TC SCH 1)	Provider No.		
	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
16. Total Other Settlement Due Provider - (Lines 10 through 15)		\$ 0	
17. Total Combined Audited Settlement Due Provider (State/CMSP/RHC) - (Line 8 + Line 16)		\$ 125,943	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT
AB 5 and AB 1183 - SUMMARY OF REDUCTIONSProvider Name:
FEATHER RIVER HOSPITALFiscal Period Ended:
DECEMBER 31, 2009Provider 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>921,714</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>921,714</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, 2009

Provider No.
1518940667

Audited Medi-Cal Cost Per Day

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$ <u>9,237,103</u>
2. Less: Medi-Cal Administrative Day Cost (Schedule 4A, Lines 28 and 31)	<u>8,430</u>
3. Less: Medi-Cal Administrative Ancillary Cost (Schedule A-7)	<u>11,532</u>
4. Total Medi-Cal Cost of Covered Services Subject to Reductions (Line 1 - Lines 2 and 3)	\$ <u><u>9,217,141</u></u>
5. Total Audited Medi-Cal Days (Schedules 4, 4A and 4B, excludes Administrative Days)	<u><u>4,734.75</u></u>
6. Audited Medi-Cal Cost Per Day (Line 4 / Line 5)	\$ <u><u>1,946.70</u></u>

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

7. Audited Medi-Cal Days of Service from 07/01/08 Through 04/12/11 (excludes Administrative Days)	<u>4,734.75</u>
8. Audited Medi-Cal Cost Per Day For 07/01/08 Through 04/12/11 (Line 6 * Line 7)	\$ <u>9,217,141</u>
9. AB 5 - 10% Cost Reduction for 07/01/08 Through 04/12/11 (Line 8 * 10%)	\$ <u><u>921,714</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, 2009Provider No.
1518940667

	REPORTED	AUDITED
REASONABLE COST OF MEDI-CAL INPATIENT SERVICES		
1. Cost of Covered Services (Schedule 3)	\$ 9,347,048	\$ 9,237,103
CHARGES FOR MEDI-CAL INPATIENT SERVICES		
2. Inpatient Routine Service Charges (Adj 15)	\$ 12,287,052	\$ 12,505,976
3. Inpatient Ancillary Service Charges (Adj 15)	\$ 35,548,790	\$ 35,609,673
4. Total Charges - Medi-Cal Inpatient Services	\$ 47,835,842	\$ 48,115,649
5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ 38,488,794	\$ 38,878,546
6. Excess of Reasonable Cost Over Customary Charges (Line 1 minus Line 4)	\$ 0	\$ 0
	(To Schedule 1)	

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

COMPUTATION OF
MEDI-CAL NET COSTS OF COVERED SERVICESProvider Name:
FEATHER RIVER HOSPITALFiscal Period Ended:
DECEMBER 31, 2009Provider No.
1518940667

	REPORTED	AUDITED
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ 4,051,953	\$ 4,145,792
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ 5,295,095	\$ 5,073,591
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)	\$ 9,347,048	\$ 9,219,383
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	\$ (See Schedule 1)	\$ 17,720
8. SUBTOTAL	\$ 9,347,048	\$ 9,237,103 (To Schedule 2)
9. Coinsurance (Adj 16)	\$ (102,454)	\$ (186,915)
10. Patient and Third Party Liability (Adj 16)	\$ 0	\$ (37,571)
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ 9,244,594	\$ 9,012,617 (To Schedule 1)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
FEATHER RIVER HOSPITALFiscal Period Ended:
DECEMBER 31, 2009Provider No.
1518940667

GENERAL SERVICE UNIT NET OF SWING-BED COSTS

	REPORTED	AUDITED
INPATIENT DAYS		
1. Total Inpatient Days (include private & swing-bed) (Adj)	16,992	16,992
2. Inpatient Days (include private, exclude swing-bed)	16,992	16,992
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj)	16,992	16,992
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 12, 17)	3,199.00	3,102.00

SWING-BED ADJUSTMENT

17. Medicare NF Swing-Bed Rates through Dec 31 (Adj)	\$ 0.00	\$ 0.00
18. Medicare NF Swing-Bed Rates after Dec 31(Adj)	\$ 0.00	\$ 0.00
19. Medi-Cal NF Swing-Bed Rates through July 31(Adj)	\$ 0.00	\$ 0.00
20. Medi-Cal NF Swing-Bed Rates after July 31(Adj)	\$ 0.00	\$ 0.00
21. Total Routine Serv Cost (Sch 8, Line 25, Col 27)	\$ 15,939,673	\$ 15,702,476
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)	\$ 15,939,673	\$ 15,702,476

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 27,427,408	\$ 27,427,408
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 27,427,408	\$ 27,427,408
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 0.581159	\$ 0.572510
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)	\$ 1,614.14	\$ 1,614.14
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)	\$ 15,939,673	\$ 15,702,476

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 938.07	\$ 924.11
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 3,000,886	\$ 2,866,589
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 2,294,209	\$ 2,207,002
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 5,295,095	\$ 5,073,591

(To Schedule 3)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
FEATHER RIVER HOSPITALFiscal Period Ended:
DECEMBER 31, 2009Provider No.
1518940667

SPECIAL CARE AND/OR NURSERY UNITS		REPORTED	AUDITED
NURSERY			
1.	Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 2,636,226	\$ 2,596,282
2.	Total Inpatient Days (Adj)	2,192	2,192
3.	Average Per Diem Cost	\$ 1,202.66	\$ 1,184.44
4.	Medi-Cal Inpatient Days (Adj 12, 17)	1,327.00	1,286.25
5.	Cost Applicable to Medi-Cal	\$ 1,595,930	\$ 1,523,486
INTENSIVE CARE UNIT			
6.	Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 6,004,956	\$ 5,913,087
7.	Total Inpatient Days (Adj)	3,035	3,035
8.	Average Per Diem Cost	\$ 1,978.57	\$ 1,948.30
9.	Medi-Cal Inpatient Days (Adj 12, 17)	337.00	346.50
10.	Cost Applicable to Medi-Cal	\$ 666,778	\$ 675,086
CORONARY CARE UNIT			
11.	Total Inpatient Routine Cost (Sch 8, Line 27, Col 27)	\$ 0	\$ 0
12.	Total Inpatient Days (Adj)	0	0
13.	Average Per Diem Cost	\$ 0.00	\$ 0.00
14.	Medi-Cal Inpatient Days (Adj)	0	0
15.	Cost Applicable to Medi-Cal	\$ 0	\$ 0
NEONATAL INTENSIVE CARE UNIT			
16.	Total Inpatient Routine Cost (Sch 8, Line 28, Col 27)	\$ 0	\$ 0
17.	Total Inpatient Days (Adj)	0	0
18.	Average Per Diem Cost	\$ 0.00	\$ 0.00
19.	Medi-Cal Inpatient Days (Adj)	0	0
20.	Cost Applicable to Medi-Cal	\$ 0	\$ 0
SURGICAL INTENSIVE CARE UNIT			
21.	Total Inpatient Routine Cost (Sch 8, Line 29, Col 27)	\$ 0	\$ 0
22.	Total Inpatient Days (Adj)	0	0
23.	Average Per Diem Cost	\$ 0.00	\$ 0.00
24.	Medi-Cal Inpatient Days (Adj)	0	0
25.	Cost Applicable to Medi-Cal	\$ 0	\$ 0
ADMINISTRATIVE DAYS			
26.	Per Diem Rate (Adj 13)	\$ 300.01	\$ 351.26
27.	Medi-Cal Inpatient Days (Adj 13)	105.00	24.00
28.	Cost Applicable to Medi-Cal	\$ 31,501	\$ 8,430
ADMINISTRATIVE DAYS			
29.	Per Diem Rate (Adj)	\$ 0.00	\$ 0.00
30.	Medi-Cal Inpatient Days (Adj)	0	0
31.	Cost Applicable to Medi-Cal	\$ 0	\$ 0
32.	Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,28,31)	\$ 2,294,209	\$ 2,207,002

(To Schedule 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
FEATHER RIVER HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2009

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)

DETERMINATION OF MEDI-CAL RHC CORE SERVICE COSTS

Provider Name:
FEATHER RIVER HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2009

Provider No:
1912092792

	REPORTED	AUDITED
A. DETERMINATION OF RATE-RURAL HEALTH CLINIC SERVICES		
1. Total Cost of Healthcare (RHC 95-210 Sch 7 Line 22)	\$ 9,503,220	\$ 9,503,220
2. Total Nonreimbursable costs (RHC 95-210 Sch 7 Line 28)	<u>902,762</u>	<u>902,762</u>
3. RHC Clinic Physician Cost (RHC 95-210 Sch 6)	\$ 0	\$ 0
4. Total RHC Clinic Cost (Line 1 + Line 2 + Line 3)	\$ 10,405,982	\$ 10,405,982
5. Ratio of RHC/FQHC Services (Line 4 / Line 1)	<u>0.913246</u>	<u>0.913246</u>
6. Total Facility Overhead (RHC 95-210 Sch 7 Line 31)	<u>4,599,827</u>	<u>4,599,903</u>
7. Parent Provider Overhead Allocated to Facility	<u>6,912,387</u>	<u>6,497,262</u>
8. Total Overhead (Line 6 + Line 7)	<u>11,512,214</u>	<u>11,097,165</u>
9. Allowable GME Overhead (Adj)	<u>0</u>	<u>0</u>
10. Subtotal (Line 9 - Line 7)	<u>11,512,214</u>	<u>11,097,165</u>
11. Overhead Applicable to RHC/FQHC Services (Line 5 x Line 10)	<u>10,513,482</u>	<u>10,134,440</u>
12. Total Cost of Healthcare (Line 1 + Line 11)	<u>20,016,702</u>	<u>19,637,660</u>
13. Total RHC Clinic Visits	<u>85,047</u>	<u>85,047</u>
14. Gross Cost Per Visit (Line 12 / Line 13)	\$ <u>235.36</u>	\$ <u>230.90</u>

B. MEDI-CAL CLINIC CORE SERVICE VISITS

PERIOD 1 FROM _____ TO _____

15. Maximum Rate Per Visit (HCFA Published) (Adj)	\$ 0.00	\$ 0.00
16. Rate for Medi-Cal Covered Visits (Lesser of Line 14 or Line 15)	\$ 0.00	\$ 0.00
17. Medi-Cal Only Visits (Straight Medi-Cal) (Adj)	<u>0</u>	<u>0</u>
18. Medicare / Medi-Cal Crossover Visits (Adj)	<u>0</u>	<u>0</u>
19. Medi-Cal CHDP Visits (Adj)	<u>0</u>	<u>0</u>
20. Managed Care Medi-Cal Visits (Adj)	<u>0</u>	<u>0</u>
21.	<u>0</u>	<u>0</u>
22.	<u>0</u>	<u>0</u>
23. Total Medi-Cal Core Visits (Line 17 through Line 22)	<u>0</u>	<u>0</u>
24. Medi-Cal Cost of RHC Core Services By Period (Line 16 x Line 23)	\$ <u>0</u>	\$ <u>0</u>

PERIOD 2 FROM _____ TO _____

25. Maximum Rate Per Visit (HCFA Published) (Adj)	\$ _____	\$ 0.00
26. Rate for Medi-Cal Covered Visits (Lesser of Line 14 or Line 24)	\$ 0.00	\$ 0.00
27. Medi-Cal Only Visits (Straight Medi-Cal) (Adj)	<u>0</u>	<u>0</u>
28. Medicare / Medi-Cal Crossover Visits (Adj)	<u>0</u>	<u>0</u>
29. Medi-Cal CHDP Visits (Adj)	<u>0</u>	<u>0</u>
30. Managed Care Medi-Cal Visits (Adj)	<u>0</u>	<u>0</u>
31.	<u>0</u>	<u>0</u>
32.	<u>0</u>	<u>0</u>
33. Total Medi-Cal Core Visits (Line 27 through Line 32)	<u>0</u>	<u>0</u>
34. Medi-Cal Cost of RHC Core Services By Period (Line 26 x Line 33)	\$ <u>0</u>	\$ <u>0</u>

C. MEDI-CAL CLINIC CORE SERVICE COST

35. Total Allowable Medi-Cal Cost of RHC Core Services (Line 24 + Line 34)	\$ <u>0</u>	\$ <u>0</u>
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(To RHC 95-210 Sch 2)

D. VISITS AND PRODUCTIVITY

Positions	1	2	3	4	5
	Number of FTE Personnel (Adj)	Total visits (Actual) (Adj)	Productivity Standard	Minimum Visits (Col. 1xCol. 3)	Greater of (Col 2 or 4) (Adj)
36. Physicians	0.0	0	4,200	0	0
37. Physicians Assistants	0.0	0	2,100	0	0
38. Nurse Practitioners	0.0	0	2,100	0	0
39. Clinical Social Workers & Clinical Psychologists	N/A	0	N/A	N/A	0
40. Physician Services Under Agreements	N/A	85,047	N/A	N/A	85,047
41. Total Visits	N/A	85,047	N/A	N/A	85,047

(To Line 13)

TRIAL BALANCE OF EXPENSES

Provider Name:
FEATHER RIVER HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2009

Provider No:
1912092792

		REPORTED	ADJUSTMENTS (Adj 4)	AUDITED
	FACILITY HEALTHCARE STAFF COSTS			
1	Physician	\$	\$	\$ 0
2	Physician Assistant			0
3	Nurse Practitioner	1,211,519		1,211,519
4	Visiting Nurse			0
5	Other Nurse	1,503,915		1,503,915
6	Clinical Psychologist	240,042		240,042
7	Clinical Social Worker	349,573		349,573
8	Laboratory Technician			0
9	Other Facility Costs	481,886		481,886
10	SUBTOTAL	3,786,935		3,786,935
	COSTS UNDER AGREEMENT			
11	Physician Services Under Agreement	2,451,139		2,451,139
12	Physician Supervision Under Agreement	2,898,098		2,898,098
13	Other Costs Under Agreement			0
14	SUBTOTAL (Lines 11-13)	5,349,237		5,349,237
15	Medical Supplies	135,912		135,912
16	Transportation (Health Care Staff)			0
17	Depreciation - Medical Equipment	231,136		231,136
18	Professional Liability Insurance			0
19	Other Health Care Costs			0
20	Allowable GME Costs			0
21	SUBTOTAL (Lines 15-20)	367,048		367,048
22	TOTAL COSTS OF HEALTHCARE (L10 + L14)	9,503,220		9,503,220 *
	COST OTHER THAN RHC/FQHC SERVICES			0
23	Pharmacy			0
24	Dental	836,273		836,273
25	Optometry			0
26	All Other Nonreimbursable			0
27	Nonallowable GME Costs	66,489		66,489
28	TOTAL NONREIMBURSEABLE COSTS	902,762		902,762 *
	FACILITY OVERHEAD			0
29	Facility Costs	883,093		883,093
30	Administrative Costs	3,716,734	76	3,716,810
31	Total Facility Overhead (Line 29 + Line 30)	4,599,827		4,599,903 *
32	Total Facility Costs (Line 22 + Line 28 +Line 30)	15,005,809		15,005,885

*(To RHC 95-210 Sch 3)

Provider Name:
FEATHER RIVER HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2009

	TRIAL BALANCE EXPENSES	ALLOC COST 4.08	EMPLOYEE BENEFITS 5.00	ALLOC COST 6.01	ALLOC COST 6.02	ALLOC COST 6.03	ALLOC COST 6.04	ALLOC COST 6.05	ALLOC COST 6.06	ALLOC COST 6.07	ALLOC COST 6.08	ACCUMULATE COST	ADMIN- TRATIVE & GENERAL 6.00
ANCILLARY COST CENTERS													
37.00	Operating Room	0	974,214	0	0	0	0	0	0	0	0	9,828,893	1,555,886
38.00	Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00	Delivery Room and Labor Room	0	262,803	0	0	0	0	0	0	0	0	1,379,285	218,337
40.00	Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
41.00	Radiology - Diagnostic	0	743,293	0	0	0	0	0	0	0	0	5,827,121	922,417
41.01	Cancer Center	0	169,185	0	0	0	0	0	0	0	0	1,811,592	286,770
41.02	CT Scan	0	0	0	0	0	0	0	0	0	0	0	0
42.00	Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
43.00	Radioisotope	0	79,431	0	0	0	0	0	0	0	0	741,599	117,393
44.00	Laboratory	0	678,881	0	0	0	0	0	0	0	0	5,395,939	854,162
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	591,372	93,613
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	352,956	0	0	0	0	0	0	0	0	1,875,150	296,831
50.00	Physical Therapy	0	347,135	0	0	0	0	0	0	0	0	1,905,143	301,579
51.00		0	0	0	0	0	0	0	0	0	0	0	0
51.01	Cardiac Rehab	0	46,405	0	0	0	0	0	0	0	0	259,579	41,091
52.00		0	0	0	0	0	0	0	0	0	0	0	0
53.00	Electrocardiology	0	349,482	0	0	0	0	0	0	0	0	2,871,527	454,555
54.00	Electroencephalography	0	101,149	0	0	0	0	0	0	0	0	569,040	90,077
55.00	Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0	639,709	101,264
56.00	Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	8,044,837	1,273,475
57.00	Renal Dialysis	0	0	0	0	0	0	0	0	0	0	0	0
58.00	ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
59.01		0	0	0	0	0	0	0	0	0	0	0	0
59.02		0	0	0	0	0	0	0	0	0	0	0	0
59.03		0	0	0	0	0	0	0	0	0	0	0	0
60.00	Clinic	0	123,053	0	0	0	0	0	0	0	0	488,322	77,300
60.01	Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0	0
61.00	Emergency	0	776,640	0	0	0	0	0	0	0	0	4,055,595	641,989
63.50	RHC	0	22,274	0	0	0	0	0	0	0	0	128,229	20,298
63.51	RHC II	0	0	0	0	0	0	0	0	0	0	12,300	1,947
63.52	RHC III	0	1,703,273	0	0	0	0	0	0	0	0	16,709,158	2,645,013
68.00	Diabetes Education	0	6,868	0	0	0	0	0	0	0	0	62,710	9,927
71.00	Home Health Agency	0	557,592	0	0	0	0	0	0	0	0	2,907,476	460,245
85.00		0	0	0	0	0	0	0	0	0	0	0	0
86.00		0	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTER													
92.01	CLHF	0	210,438	0	0	0	0	0	0	0	0	1,135,731	179,783
92.02	Hospice Thrift and MOW	0	60,568	0	0	0	0	0	0	0	0	572,263	90,588
93.00	Hospice	0	416,150	0	0	0	0	0	0	0	0	2,606,372	412,581
94.00	Home Oxygen	0	118,855	0	0	0	0	0	0	0	0	764,026	120,943
94.01	Home Infusion	0	0	0	0	0	0	0	0	0	0	1,437	227
94.02	Ambulatory Infusion	0	383,048	0	0	0	0	0	0	0	0	3,079,716	487,510
94.03	Home Medical Equipment	0	45,764	0	0	0	0	0	0	0	0	337,205	53,379
97.01	Development	0	50,454	0	0	0	0	0	0	0	0	803,847	127,247
98.00	Physicians Private Offices	0	0	0	0	0	0	0	0	0	0	17,969	2,844
99.01	Employee Housing	0	624	0	0	0	0	0	0	0	0	10,180	1,611
99.02	Physician Relations	0	17,205	0	0	0	0	0	0	0	0	1,391,026	220,196
99.04	Outpatient Pharmacy	0	195,854	0	0	0	0	0	0	0	0	5,234,687	828,636
100.00	Auxillary	0	38,063	0	0	0	0	0	0	0	0	574,144	90,885
100.04		0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	0	15,994,165	0	130,893,051	17,888,328							

Provider Name:
FEATHER RIVER HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2009

	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	114,426	168,612	76,415	120,210	0	109,165	0	295,314	86,436	89,188	443,523	0
38.00	Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00	Delivery Room and Labor Room	21,578	31,797	0	34,801	0	2,766	0	7,481	0	0	26,896	0
40.00	Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
41.00	Radiology - Diagnostic	97,685	143,942	52,960	41,754	0	101,427	0	274,379	57,604	514,164	287,024	0
41.01	Cancer Center	69,475	102,374	0	37,274	0	18,849	0	0	374	2,099	58,325	1,273
41.02	CT Scan	0	0	0	0	0	0	0	0	0	0	0	0
42.00	Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
43.00	Radioisotope	8,716	12,844	0	46,306	0	7,811	0	21,131	0	763	19,289	0
44.00	Laboratory	34,453	50,767	0	31,683	0	103,003	0	0	7,836	170,025	359,274	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	2,941	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	29,046	42,800	0	6,523	0	41,798	0	113,072	2,796	0	65,488	0
50.00	Physical Therapy	113,165	166,754	23,586	43,797	0	44,928	0	0	0	2,811	32,176	0
51.00		0	0	0	0	0	0	0	0	0	0	0	0
51.01	Cardiac Rehab	11,141	16,416	0	22,365	0	4,318	0	11,681	0	0	2,383	0
52.00		0	0	0	0	0	0	0	0	0	0	0	0
53.00	Electrocardiology	50,758	74,794	37,966	17,884	0	42,162	0	114,057	9,077	169,810	162,656	0
54.00	Electroencephalography	23,336	34,387	920	28,708	0	12,906	0	34,913	0	0	15,219	0
55.00	Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0	7,045	0
56.00	Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	281,940	0
57.00	Renal Dialysis	0	0	0	0	0	0	0	0	0	0	0	0
58.00	ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
59.01		0	0	0	0	0	0	0	0	0	0	0	0
59.02		0	0	0	0	0	0	0	0	0	0	0	0
59.03		0	0	0	0	0	0	0	0	0	0	0	0
60.00	Clinic	0	0	0	6,989	0	15,332	0	0	0	466	5,314	0
60.01	Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0	0
61.00	Emergency	27,652	40,746	81,325	130,460	0	88,594	0	0	75,609	53,807	303,763	10,824
63.50	RHC	0	0	0	31,683	0	3,663	0	0	0	0	0	0
63.51	RHC II	0	0	0	0	0	0	0	0	0	0	0	0
63.52	RHC III	507,346	747,596	12,450	298,194	0	300,083	0	0	568	282,738	0	0
68.00	Diabetes Education	3,819	5,627	0	6,523	0	1,164	0	3,150	0	0	294	0
71.00	Home Health Agency	0	0	0	14,910	0	0	0	0	5,189	0	0	0
85.00		0	0	0	0	0	0	0	0	0	0	0	0
86.00		0	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTER													
92.01	CLHF	0	0	570	46,593	0	0	0	0	583	1,607	0	0
92.02	Hospice Thrift and MOW	23,712	34,941	0	6,057	0	21,712	0	0	0	0	0	0
93.00	Hospice	0	0	0	0	0	0	0	0	2,527	835,837	0	0
94.00	Home Oxygen	21,675	31,940	0	4,659	0	16,690	0	0	1,750	2,269	0	0
94.01	Home Infusion	0	0	0	0	0	0	0	0	0	0	0	0
94.02	Ambulatory Infusion	56,916	83,868	0	3,262	0	45,510	0	0	3,425	95	19,743	0
94.03	Home Medical Equipment	0	0	0	5,591	0	0	0	0	0	0	0	0
97.01	Development	10,329	15,220	0	0	0	0	0	0	0	0	0	0
98.00	Physicians Private Offices	11,262	16,595	0	0	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	1,867	2,751	0	0	0	0	0	0	0	0	0	0
99.04	Outpatient Pharmacy	20,609	30,368	0	5,340	0	22,973	0	0	0	92,263	0	0
100.00	Auxillary	30,173	44,462	0	4,659	0	39,130	0	0	0	0	0	0
100.04		0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	1,874,347	2,526,404	692,769	1,755,727	1,243,134	1,597,209	0	1,972,433	543,591	2,491,648	2,338,630	134,475

Provider Name:
FEATHER RIVER HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2009

TRIAL BALANCE EXPENSES	ALLOC COST 19.00	ALLOC COST 19.02	ALLOC COST 19.03	NON-PHYSICIAN ANESTH 20.00	NURSING SCHOOL 21.00	INT & RES SALARY & FRINGES 22.00	INT & RES PROGRAM 23.00	PARAMED EDUCAT 24.00	SUBTOTAL 25.00	POST	TOTAL COST 27.00
										STEP-DOWN ADJUSTMENT 26.00	
ANCILLARY COST CENTERS											
37.00 Operating Room	0	0	0	0	0	0	0	0	12,888,067		12,888,067
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	1,722,942		1,722,942
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	8,320,477		8,320,477
41.01 Cancer Center	0	0	0	0	0	0	0	0	2,388,405		2,388,405
41.02 CT Scan	0	0	0	0	0	0	0	0	0		0
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0		0
43.00 Radioisotope	0	0	0	0	0	0	0	0	975,852		975,852
44.00 Laboratory	0	0	0	0	0	0	0	0	7,007,142		7,007,142
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	687,926		687,926
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	2,473,505		2,473,505
50.00 Physical Therapy	0	0	0	0	0	0	0	0	2,633,938		2,633,938
51.00	0	0	0	0	0	0	0	0	0		0
51.01 Cardiac Rehab	0	0	0	0	0	0	0	0	368,974		368,974
52.00	0	0	0	0	0	0	0	0	0		0
53.00 Electrocardiology	0	0	0	0	0	0	0	0	4,005,247		4,005,247
54.00 Electroencephalography	0	0	0	0	0	0	0	0	809,507		809,507
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	748,018		748,018
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	9,600,252		9,600,252
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0		0
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0		0
59.01	0	0	0	0	0	0	0	0	0		0
59.02	0	0	0	0	0	0	0	0	0		0
59.03	0	0	0	0	0	0	0	0	0		0
60.00 Clinic	0	0	0	0	0	0	0	0	593,723		593,723
60.01 Other Clinic Services	0	0	0	0	0	0	0	0	0		0
61.00 Emergency	0	0	0	0	0	0	0	0	5,510,366		5,510,366
63.50 RHC	0	0	0	0	0	0	0	0	183,874		183,874
63.51 RHC II	0	0	0	0	0	0	0	0	14,247		14,247
63.52 RHC III	0	0	0	0	0	0	0	0	21,503,147		21,503,147
68.00 Diabetes Education	0	0	0	0	0	0	0	0	93,214		93,214
71.00 Home Health Agency	0	0	0	0	0	0	0	0	3,387,820		3,387,820
85.00	0	0	0	0	0	0	0	0	0		0
86.00	0	0	0	0	0	0	0	0	0		0
NONREIMBURSABLE COST CENTER											
92.01 CLHF	0	0	0	0	0	0	0	0	1,364,868		1,364,868
92.02 Hospice Thrift and MOW	0	0	0	0	0	0	0	0	749,272		749,272
93.00 Hospice	0	0	0	0	0	0	0	0	3,857,317		3,857,317
94.00 Home Oxygen	0	0	0	0	0	0	0	0	963,952		963,952
94.01 Home Infusion	0	0	0	0	0	0	0	0	1,664		1,664
94.02 Ambulatory Infusion	0	0	0	0	0	0	0	0	3,780,044		3,780,044
94.03 Home Medical Equipment	0	0	0	0	0	0	0	0	396,175		396,175
97.01 Development	0	0	0	0	0	0	0	0	956,642		956,642
98.00 Physicians Private Offices	0	0	0	0	0	0	0	0	48,670		48,670
99.01 Employee Housing	0	0	0	0	0	0	0	0	11,791		11,791
99.02 Physician Relations	0	0	0	0	0	0	0	0	1,615,839		1,615,839
99.04 Outpatient Pharmacy	0	0	0	0	0	0	0	0	6,234,875		6,234,875
100.00 Auxillary	0	0	0	0	0	0	0	0	783,454		783,454
100.04	0	0	0	0	0	0	0	0	0		0
TOTAL	0	0	0	0	0	0	0	0	130,893,051	0	130,893,051

STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:
FEATHER RIVER HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2009

	EMP BENE (GROSS SALARIES)	STAT 6.01 (Adj) (Adj)	STAT 6.02 (Adj) (Adj)	STAT 6.03 (Adj) (Adj)	STAT 6.04 (Adj) (Adj)	STAT 6.05 (Adj) (Adj)	STAT 6.06 (Adj) (Adj)	STAT 6.07 (Adj) (Adj)	STAT 6.08 (Adj) (Adj)	ADM & GEN (ACCUM COST)	MAINT & REPAIRS (SQ FT) 7.00 (Adj) (Adj)
ANCILLARY COST CENTERS											
37.00	Operating Room	3,352,947								9,828,893	9,439
38.00	Recovery Room									0	
39.00	Delivery Room and Labor Room	904,486								1,379,285	1,780
40.00	Anesthesiology									0	
41.00	Radiology - Diagnostic	2,558,189								5,827,121	8,058
41.01	Cancer Center	582,282								1,811,592	5,731
41.02	CT Scan									0	
42.00	Radiology - Therapeutic									0	
43.00	Radioisotope	273,377								741,599	719
44.00	Laboratory	2,336,500								5,395,939	2,842
44.01	Pathological Lab									0	
46.00	Whole Blood & Packed Red Blood									591,372	
47.00	Blood Storing and Processing									0	
48.00	Intravenous Therapy									0	
49.00	Respiratory Therapy	1,214,767								1,875,150	2,396
50.00	Physical Therapy	1,194,731								1,905,143	9,335
51.00										0	
51.01	Cardiac Rehab	159,712								259,579	919
52.00										0	
53.00	Electrocardiology	1,202,811								2,871,527	4,187
54.00	Electroencephalography	348,123								569,040	1,925
55.00	Medical Supplies Charged to Patients									639,709	
56.00	Drugs Charged to Patients									8,044,837	
57.00	Renal Dialysis									0	
58.00	ASC (Non-Distinct Part)									0	
59.01										0	
59.02										0	
59.03										0	
60.00	Clinic	423,511								488,322	
60.01	Other Clinic Services									0	
61.00	Emergency	2,672,958								4,055,595	2,281
63.50	RHC	76,661								128,229	
63.51	RHC II									12,300	
63.52	RHC III	5,862,147								16,709,158	41,851
68.00	Diabetes Education	23,636								62,710	315
71.00	Home Health Agency	1,919,061								2,907,476	
85.00										0	
86.00										0	
NONREIMBURSABLE COST CENTERS											
92.01	CLHF	724,265								1,135,731	
92.02	Hospice Thrift and MOW	208,457								572,263	1,956
93.00	Hospice	1,432,260								2,606,372	
94.00	Home Oxygen	409,062								764,026	1,788
94.01	Home Infusion									1,437	
94.02	Ambulatory Infusion	1,318,335								3,079,716	4,695
94.03	Home Medical Equipment	157,507								337,205	
97.01	Development	173,646								803,847	852
98.00	Physicians Private Offices									17,969	929
99.01	Employee Housing	2,146								10,180	
99.02	Physician Relations	59,216								1,391,026	154
99.04	Outpatient Pharmacy	674,070								5,234,687	1,700
100.00	Auxillary	131,001								574,144	2,489
100.04										0	
TOTAL	55,047,031	0	0	0	0	0	0	0	0	113,004,723	154,615
COST TO BE ALLOCATED	15,994,165	0	0	0	0	0	0	0	0	17,888,328	1,874,347
UNIT COST MULTIPLIER - SCH 8	0.290555	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.158297	12.122675

Provider Name:
FEATHER RIVER HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2009

	OPER PLANT (SQ FT) 8.00 (Adj) (Adj)	LAUNDRY & LINEN (LB LNDRY) 9.00 (Adj) (Adj)	HOUSE-KEEPING (HR SERV) 10.00 (Adj) (Adj)	DIETARY (MEALS SERVED) 11.00 (Adj) (Adj)	CAFETERIA (FTE'S) 12.00 (Adj) (Adj)	MAINT OF PERSONNEL (# HOUSED) 13.00 (Adj) (Adj)	NURSING ADMIN (NURSE FTE'S) 14.00 (Adj) (Adj)	CENT SERV & SUPPLY (CST REQ) 15.00 (Adj) (Adj)	PHARMACY (COSTS REQUIS) 16.00 (Adj) (Adj)	MED REC (GROSS REV) 17.00 (Adj) (Adj)	SOC SERV (TIME SPENT) 18.00 (Adj) (Adj)	STAT 19.00 (Adj) (Adj)	
ANCILLARY COST CENTERS													
37.00	Operating Room	9,439	75,320	3,354	4,500		4,500	5,780	14,152	129,059,061			
38.00	Recovery Room												
39.00	Delivery Room and Labor Room	1,780		971	114		114			7,826,413			
40.00	Anesthesiology												
41.00	Radiology - Diagnostic	8,058	52,201	1,165	4,181		4,181	3,852	81,586	83,520,011			
41.01	Cancer Center	5,731		1,040	777			25	333	16,971,606	780		
41.02	CT Scan												
42.00	Radiology - Therapeutic												
43.00	Radioisotope	719		1,292	322		322		121	5,612,762			
44.00	Laboratory	2,842		884	4,246			524	26,979	104,543,570			
44.01	Pathological Lab												
46.00	Whole Blood & Packed Red Blood									855,922			
47.00	Blood Storing and Processing												
48.00	Intravenous Therapy												
49.00	Respiratory Therapy	2,396		182	1,723		1,723	187		19,056,045			
50.00	Physical Therapy	9,335	23,248	1,222	1,852				446	9,362,865			
51.00													
51.01	Cardiac Rehab	919		624	178		178			693,317			
52.00													
53.00	Electrocardiology	4,187	37,422	499	1,738		1,738	607	26,945	47,330,728			
54.00	Electroencephalography	1,925	907	801	532		532			4,428,492			
55.00	Medical Supplies Charged to Patients									2,050,101			
56.00	Drugs Charged to Patients									82,040,655			
57.00	Renal Dialysis												
58.00	ASC (Non-Distinct Part)												
59.01													
59.02													
59.03													
60.00	Clinic			195	632				74	1,546,281			
60.01	Other Clinic Services												
61.00	Emergency	2,281	80,160	3,640	3,652			5,056	8,538	88,390,850	6,630		
63.50	RHC			884	151								
63.51	RHC II												
63.52	RHC III	41,851	12,272	8,320	12,370			38	44,864				
68.00	Diabetes Education	315		182	48		48			85,462			
71.00	Home Health Agency			416				347					
85.00													
86.00													
NONREIMBURSABLE COST CENTERS													
92.01	CLHF		562	1,300				39	255				
92.02	Hospice Thrift and MOW	1,956		169	895								
93.00	Hospice							169	132,628				
94.00	Home Oxygen	1,788		130	688			117	360				
94.01	Home Infusion												
94.02	Ambulatory Infusion	4,695		91	1,876			229	15	5,744,848			
94.03	Home Medical Equipment			156									
97.01	Development	852											
98.00	Physicians Private Offices	929											
99.01	Employee Housing												
99.02	Physician Relations	154											
99.04	Outpatient Pharmacy	1,700		149	947				14,640				
100.00	Auxillary	2,489		130	1,613								
100.04													
	TOTAL	141,430	682,846	48,987	213,441	65,840	0	30,056	36,350	395,367	680,508,245	82,368	0
	COST TO BE ALLOCATED	2,526,404	692,769	1,755,727	1,243,134	1,597,209	0	1,972,433	543,591	2,491,648	2,338,630	134,475	0
	UNIT COST MULTIPLIER - SCH 8	17.863281	1.014532	35.840664	5.824249	24.258938	0.000000	65.625282	14.954371	6.302115	0.003437	1.632618	0.000000

Provider Name:
FEATHER RIVER HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2009

	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 (Adj) (Adj)	19.03 (Adj) (Adj)	20.00 (Adj) (Adj)	21.00 (Adj) (Adj)	22.00 (Adj) (Adj)	23.00 (Adj) (Adj)	24.00 (Adj) (Adj)
GENERAL SERVICE COST CENTERS							
1.00							
2.00							
3.00							
4.00							
4.01							
4.02							
4.03							
4.04							
4.05							
4.06							
4.07							
4.08							
5.00							
6.01							
6.02							
6.03							
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6.05							
6.06							
6.07							
6.08							
6.00							
7.00							
8.00							
9.00							
10.00							
11.00							
12.00							
13.00							
14.00							
15.00							
16.00							
17.00							
18.00							
19.00							
19.02							
19.03							
20.00							
21.00							
22.00							
23.00							
24.00							
INPATIENT ROUTINE COST CENTERS							
25.00							
26.00							
27.00							
28.00							
29.00							
30.00							
31.00							
32.00							
33.00							
34.00							
35.00							
36.00							
36.01							
36.02							

TRIAL BALANCE OF EXPENSES

Provider Name:
FEATHER RIVER HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2009

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	GENERAL SERVICE COST CENTERS			
1.00	Old Cap Rel Costs-Bldg & Fixtures	\$ 29,056	\$ 0	\$ 29,056
2.00	Old Cap Rel Costs-Movable Equipment	394	0	394
3.00	New Cap Rel Costs-Bldg & Fixtures	4,010,564	(490,688)	3,519,876
4.00	New Cap Rel Costs-Movable Equipment	18,223	671,053	689,276
4.01			0	0
4.02			0	0
4.03			0	0
4.04			0	0
4.05			0	0
4.06			0	0
4.07			0	0
4.08			0	0
5.00	Employee Benefits	15,344,882	593,172	15,938,054
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	17,174,777	(3,107,345)	14,067,432
7.00	Maintenance and Repairs	1,403,650	0	1,403,650
8.00	Operation of Plant	1,741,312	0	1,741,312
9.00	Laundry and Linen Service	572,809	0	572,809
10.00	Housekeeping	1,131,011	0	1,131,011
11.00	Dietary	794,485	0	794,485
12.00	Cafeteria	341,763	0	341,763
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	1,307,567	0	1,307,567
15.00	Central Services & Supply	308,630	0	308,630
16.00	Pharmacy	1,578,087	0	1,578,087
17.00	Medical Records and Library	1,513,829	0	1,513,829
18.00	Social Service	82,787	0	82,787
19.00			0	0
19.02			0	0
19.03			0	0
20.00			0	0
21.00	Nursing School		0	0
22.00	Intern & Res Service-Salary & Fringes		0	0
23.00	Intern & Res Other Program		0	0
24.00	Paramedical Ed Program		0	0
	INPATIENT ROUTINE COST CENTERS			
25.00	Adults & Pediatrics	8,311,196	0	8,311,196
26.00	Intensive Care Unit	3,327,923	0	3,327,923
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	1,679,759	0	1,679,759
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, 2009

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
37.00	Operating Room	\$ 8,672,109	\$ 0	\$ 8,672,109
38.00	Recovery Room		0	0
39.00	Delivery Room and Labor Room	1,082,054	0	1,082,054
40.00	Anesthesiology		0	0
41.00	Radiology - Diagnostic	4,927,969	0	4,927,969
41.01	Cancer Center	1,531,558	0	1,531,558
41.02	CT Scan		0	0
42.00	Radiology - Therapeutic		0	0
43.00	Radioisotope	648,261	0	648,261
44.00	Laboratory	4,662,088	0	4,662,088
44.01	Pathological Lab		0	0
46.00	Whole Blood & Packed Red Blood	591,372	0	591,372
47.00	Blood Storing and Processing		0	0
48.00	Intravenous Therapy		0	0
49.00	Respiratory Therapy	1,475,850	0	1,475,850
50.00	Physical Therapy	1,377,450	0	1,377,450
51.00		0	0	0
51.01	Cardiac Rehab	195,399	0	195,399
52.00		0	0	0
53.00	Electrocardiology	2,441,060	0	2,441,060
54.00	Electroencephalography	430,658	0	430,658
55.00	Medical Supplies Charged to Patients	639,709	0	639,709
56.00	Drugs Charged to Patients	8,044,837	0	8,044,837
57.00	Renal Dialysis		0	0
58.00	ASC (Non-Distinct Part)		0	0
59.01			0	0
59.02			0	0
59.03			0	0
60.00	Clinic	365,269	0	365,269
60.01	Other Clinic Services		0	0
61.00	Emergency	3,234,836	0	3,234,836
63.50	RHC	105,955	0	105,955
63.51	RHC II	12,300	0	12,300
63.52	RHC III	15,005,809	76	15,005,885
68.00	Diabetes Education	49,750	0	49,750
71.00	Home Health Agency	2,306,039	43,845	2,349,884
85.00			0	0
86.00			0	0
	SUBTOTAL	\$ 118,473,036	\$ (2,289,887)	\$ 116,183,149
	NONREIMBURSABLE COST CENTERS			
92.01	CLHF	925,293	0	925,293
92.02	Hospice Thrift and MOW	473,862	0	473,862
93.00	Hospice	2,190,222	0	2,190,222
94.00	Home Oxygen	610,588	0	610,588
94.01	Home Infusion	1,437	0	1,437
94.02	Ambulatory Infusion	2,605,857	0	2,605,857
94.03	Home Medical Equipment	291,441	0	291,441
97.01	Development	736,914	0	736,914
98.00	Physicians Private Offices		0	0
99.01	Employee Housing	9,556	0	9,556
99.02	Physician Relations	1,370,842	0	1,370,842
99.04	Outpatient Pharmacy	5,005,951	0	5,005,951
100.00	Auxillary	487,939	0	487,939
100.04			0	0
100.99	SUBTOTAL	\$ 14,709,902	\$ 0	\$ 14,709,902
101	TOTAL	\$ 133,182,938	\$ (2,289,887)	\$ 130,893,051

(To Schedule 8)

Provider Name:
FEATHER RIVER HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2009

	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	AUDIT ADJ	AUDIT ADJ
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												
41.02 CT Scan	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	0												
51.01 Cardiac Rehab	0												
52.00	0												
53.00 Electrocardiology	0												
54.00 Electroencephalography	0												
55.00 Medical Supplies Charged to Patients	0												
56.00 Drugs Charged to Patients	0												
57.00 Renal Dialysis	0												
58.00 ASC (Non-Distinct Part)	0												
59.01	0												
59.02	0												
59.03	0												
60.00 Clinic	0												
60.01 Other Clinic Services	0												
61.00 Emergency	0												
63.50 RHC	0												
63.51 RHC II	0												
63.52 RHC III	76			76									
68.00 Diabetes Education	0												
71.00 Home Health Agency	43,845			43,845									
85.00	0												
86.00	0												
NONREIMBURSABLE COST CENTERS													
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												
97.01 Development	0												
98.00 Physicians Private Offices	0												
99.01 Employee Housing	0												
99.02 Physician Relations	0												
99.04 Outpatient Pharmacy	0												
100.00 Auxillary	0												
100.04	0												
101.00 TOTAL	<u>(\$2,289,887)</u>	<u>0</u>	<u>(250,839)</u>	<u>(274,636)</u>	<u>593,172</u>	<u>(160,000)</u>	<u>(720,990)</u>	<u>94,143</u>	<u>(596,520)</u>	<u>(974,217)</u>	<u>0</u>	<u>0</u>	<u>0</u>

(To Sch 10)

Provider Name							Fiscal Period			Provider Number		Adjustments
FEATHER RIVER HOSPITAL							JANUARY 1, 2009 TO DECEMBER 31, 2009			1518940667		17
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 Reportec					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 14105.19 and 14166.24			\$0	(\$921,714)	(\$921,714)

Provider Name							Fiscal Period		Provider Number		Adjustments
FEATHER RIVER HOSPITAL							JANUARY 1, 2009 TO DECEMBER 31, 2009		1518940667		17
Report References											
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
		Work Sheet	Part	Title	Line	Col.					
<u>RECLASSIFICATION OF REPORTED COSTS</u>											
2	10A	A			3.00	7	New Capital Related Costs - Building & Fixture	\$4,010,564	(\$257,280)	\$3,753,284 *	
	10A	A			6.00	7	Administrative and Genera To reclassify abatement of interest income against relate interest expense 42 CFR 413.153(b)(2)(iii) CMS Pub. 15-1, Section 202.2 CMS Pub. 15-2, Section 3613	17,174,777	257,280	17,432,057 *	

*Balance carried forward from prior/to subsequent adjustment

Provider Name							Fiscal Period	Provider Number		Adjustments	
FEATHER RIVER HOSPITAL							JANUARY 1, 2009 TO DECEMBER 31, 2009	1518940667		17	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Audit Report	Cost Report									
		Work Sheet	Part	Title	Line	Col.					
<u>ADJUSTMENTS TO REPORTED COSTS</u>											
3	10A	A			3.00	7	New Capital Related Costs - Building & Fixture	*	\$3,753,284	(\$238,466)	\$3,514,818 *
	10A	A			4.00	7	New Cap Related Costs-Movable Equipmer To adjust reported bond interest expense using the "specific instead of the "pooling" method, and to agree with provider' records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		18,223	(12,373)	5,850 *
4	10A	A			3.00	7	New Capital Related Costs - Building & Fixture	*	\$3,514,818	\$5,058	\$3,519,876
	10A	A			4.00	7	New Cap Related Costs - Movable Equipmer	*	5,850	683,426	689,276
	10A	A			6.00	7	Administrative and Genera	*	17,432,057	(1,007,041)	16,425,016 *
	10A	A			63.52	7	RHC III		15,005,809	76	15,005,885
	RHC95-210-Sch7	M-1			30.00	7	Administrative Costs		3,716,734	76	3,716,810
	10A	A			71.00	7	Home Health Agency To adjust home office costs to agree with the filed Adventist Healt Home Office Cost Report 42 CFR 413.17 and 413.24 CMS Pub. 15-1 Sections 2150.2 and 2304		2,306,039	43,845	2,349,884
5	10A	A			5.00	7	Employee Benefits To adjust Home Office costs to agree with the Adventist Healt Home Office Workers' Compensation Audit Report for fiscal period ended December 31, 2009 42 CFR 413.17 / CMS Pub. 15-1, Sections 2150.2 and 2304		\$15,344,882	\$593,172	\$15,938,054

*Balance carried forward from prior/to subsequent adjustment

Provider Name							Fiscal Period		Provider Number		Adjustments	
FEATHER RIVER HOSPITAL							JANUARY 1, 2009 TO DECEMBER 31, 2009		1518940667		17	
Report References												
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
		Work Sheet	Part	Title	Line	Col.						
<u>ADJUSTMENTS TO REPORTED COSTS</u>												
6	10A	A			6.00	7	Administrative and General	*	\$16,425,016			
							To eliminate bonuses for directors expenses due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				(\$160,000)	
7							To eliminate expense for assets that should have been capitalized. 42 CFR 413.20 and 413.134 CMS Pub. 15-1, Sections 108 and 2300				(720,990)	
8							To include depreciation expense on the assets to be capitalized in conjunction with adjustment 7. 42 CFR 413.20, 413.50, and 413.134 CMS Pub. 15-1, Sections 104,108.1, 118C, 2300, 2302.4, and 2135.4				94,143	
9							To adjust malpractice insurance expense due to the trust balance exceeding the actuarial determined limits. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2161 , 2162, 21612.7, 2162.9, 2162.11, 2300 and 2304				(596,520)	
10							To eliminate interest expense due to lack of documentation and not related to patient care. 42 CFR 413.2, 413.24, 413.9(c)(3), 413.153, and 413.107 CMS Pub. 15-1, Sections 202.2, 2102.3, 2300, and 2304				(974,217) (\$2,357,584)	\$14,067,432

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider Number		Adjustments
FEATHER RIVER HOSPITAL							JANUARY 1, 2009 TO DECEMBER 31, 2009		1518940667		17
Report References											
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
		Work Sheet	Part	Title	Line	Col.					
ADJUSTMENT TO REPORTED PROVIDER-BASED PHYSICIANS											
11	7	DHS 3092 / Sch 7			53.00	Medi-Cal Ancillary Charges - Electrocardiology	\$1,574,576	(\$198,968)	\$1,375,608		
	7	DHS 3092 / Sch 7			54.00	Medi-Cal Ancillary Charges - Electroencephalography	53,000	(11,706)	41,294		
To adjust Medi-Cal charges applicable to PBP reimbursement to agree with the following Fiscal Intermediary Payment Data: Report Date: September 13, 2012 Payment Period: January 1, 2009 through September 13, 2012 Service Period: January 1, 2009 through December 31, 2009 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 Number		Adjustments
FEATHER RIVER HOSPITAL				JANUARY 1, 2009 TO DECEMBER 31, 2009				1518940667		17
Report References				Explanation of Audit Adjustments				As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Work Sheet	Part							
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT										
12	4	D-1	I	XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics	3,199.00	(89.00)	3,110.00 *
	4A	D-1	II	XIX	42.00	4	Medi-Cal Days - Nursery	1,327.00	(39.00)	1,288.00 *
	4A	D-1	II	XIX	43.00	4	Medi-Cal Days - Intensive Care	337.00	14.00	351.00 *
13	4A	DHS 3092 / Sch 7			26.00		Medi-Cal Days - Administrative Day Rate	\$300.01	\$51.25	\$351.26
	4A	DHS 3092 / Sch 7			27.00		Medi-Cal Days - Administrative Days	105.00	(81.00)	24.00
14	6	D-4		XIX	37.00	2	Medi-Cal Ancillary Charges - Operating Room	\$7,617,215	\$18,469	\$7,635,684
	6	D-4		XIX	39.00	2	Medi-Cal Ancillary Charges - Labor Room and Delivery Room	3,600,464	(709,063)	2,891,401
	6	D-4		XIX	41.00	2	Medi-Cal Ancillary Charges - Radiology-Diagnostic	2,586,762	247,229	2,833,991
	6	D-4		XIX	41.01	2	Medi-Cal Ancillary Charges - Cancer Center	184,088	(184,088)	0
	6	D-4		XIX	43.00	2	Medi-Cal Ancillary Charges - Radioisotope	97,008	(341)	96,667
	6	D-4		XIX	44.00	2	Medi-Cal Ancillary Charges - Laboratory	7,026,812	413,775	7,440,587
	6	D-4		XIX	46.00	2	Medi-Cal Ancillary Charges - Whole Blood & Packed Red Blood	105,910	(4,897)	101,013
	6	D-4		XIX	49.00	2	Medi-Cal Ancillary Charges - Respiratory Therapy	1,883,232	(236,428)	1,646,804
	6	D-4		XIX	50.00	2	Medi-Cal Ancillary Charges - Physical Therapy	163,131	197,817	360,948
	6	D-4		XIX	51.01	2	Medi-Cal Ancillary Charges - Cardiac Rehab	261	(261)	0
	6	D-4		XIX	53.00	2	Medi-Cal Ancillary Charges - Electrocardiology	1,574,576	(198,968)	1,375,608
	6	D-4		XIX	54.00	2	Medi-Cal Ancillary Charges - Electroencephalography	53,000	(11,706)	41,294
	6	D-4		XIX	55.00	2	Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients	279,645	846,465	1,126,110
	6	D-4		XIX	56.00	2	Medi-Cal Ancillary Charges - Drugs Charged to Patients	7,062,765	78,356	7,141,121
	6	D-4		XIX	61.00	2	Medi-Cal Ancillary Charges - Emergency	3,313,921	(395,476)	2,918,445
	6	D-4		XIX	101.00	2	Medi-Cal Ancillary Charges - Total	35,548,790	60,883	35,609,673
15	2	E-3	III	XIX	10.00	1	Medi-Cal Routine Service Charges	\$12,287,052	\$218,924	\$12,505,976
	2	E-3	III	XIX	11.00	1	Medi-Cal Ancillary Service Charges	35,548,790	60,883	35,609,673
16	3	Not Reported					Medi-Cal Deductible	\$0	\$37,571	\$37,571
	3	E-3	III	XIX	36.00	1	Medi-Cal Coinsurance	102,454	84,461	186,915
	1	E-3	III	XIX	57.00	1	Medi-Cal Interim Payment	7,942,890	22,070	7,964,960

-Continued on next page-

Provider Name							Fiscal Period			Provider Number		Adjustments
FEATHER RIVER HOSPITAL							JANUARY 1, 2009 TO DECEMBER 31, 2009			1518940667		17
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report												
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.						
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT												
-Continued from previous page-												
<p>To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary Payment Data: Service Period: January 1, 2009 through December 31, 2009 Payment Period: January 1, 2009 through September 13, 2012 Report Date: September 13, 2012 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>												
17	4	D-1	I	XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics	*	3,110.00	(8.00)	3,102.00	
	4A	D-1	II	XIX	42.00	1	Medi-Cal Days - Nursery	*	1,288.00	(1.75)	1,286.25	
	4A	D-1	II	XIX	43.00	1	Medi-Cal Days - Intensive Care	*	351.00	(4.50)	346.50	
<p>To eliminate Medi-Cal routine days for billed Medi-Cal days by 25% and 50%, for claims submitted during the 7th through the 9th month (RAD Code 475) and 10th through the 12th month (RAD Code 476) after the month of service respectively. 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</p>												