

**REPORT
ON THE
COST REPORT REVIEW**

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

**FISCAL PERIOD ENDED
DECEMBER 31, 2009**

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

**Section Chief: Robert G. Kwick
Audit Supervisor: Delia Valencia
Auditor: Olga Barajas**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

May 30, 2013

Michael Bogert
Chief Financial Officer
Shasta Regional Medical Center
1100 Butte Street
Redding, CA 96001

SHASTA REGIONAL MEDICAL CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1205089026
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 settlement for the fiscal period due the State in the amount of \$2,713,043, 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. Audit Adjustments Schedule

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

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

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

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

Original Signed By

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

Certified

SUMMARY OF FINDINGS

Provider Name:
SHASTA REGIONAL MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2009

	SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1) Provider NPI: 1205089026		
Reported	\$ 710,087	
Net Change	\$ (3,423,130)	
Audited Amount Due Provider (State)	\$ (2,713,043)	
2. Subprovider I (SCHEDULE 1-1) Provider NPI:		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
3. Subprovider II (SCHEDULE 1-2) Provider NPI:		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
4. Medi-Cal Contract Cost (CONTRACT SCH 1) Provider NPI:		
Reported		\$ 0
Net Change		\$ 0
Audited Cost		\$ 0
Audited Amount Due Provider (State)	\$ 0	
5. Distinct Part Nursing Facility (DPNF SCH 1) Provider NPI:		
Reported		\$ 0.00
Net Change		\$ 0.00
Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)	\$ 0	
6. Distinct Part Nursing Facility (DPNF SCH 1-1) Provider NPI:		
Reported		\$ 0.00
Net Change		\$ 0.00
Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)	\$ 0	
7. Adult Subacute (ADULT SUBACUTE SCH 1) Provider NPI:		
Reported		\$ 0.00
Net Change		\$ 0.00
Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)	\$ 0	
8. Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7)	\$ (2,713,043)	
9. Total Medi-Cal Cost		\$ 0

SUMMARY OF FINDINGS

Provider Name:
SHASTA REGIONAL MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2009

		SETTLEMENT	COST
10. Subacute (SUBACUTE SCH 1-1) Provider NPI:	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
11. Rural Health Clinic (RHC SCH 1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
12. Rural Health Clinic (RHC 95-210 SCH 1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
13. Rural Health Clinic (RHC 95-210 SCH 1-1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
14. County Medical Services Program (CMSP SCH 1) Provider NPI: 1205089026	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
15. Transitional Care (TC SCH 1) Provider NPI:	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
16. Total Other Settlement Due Provider - (Lines 10 through 15)		\$ 0	
17. Total Combined Audited Settlement Due Provider (State/CMSP/RHC) - (Line 8 + Line 16)		\$ (2,713,043)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
SHASTA REGIONAL MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2009

Provider NPI:
1205089026

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ 11,411,651	\$ 8,194,789
2. Excess Reasonable Cost Over Charges (Schedule 2)	\$ 0	\$ 0
3. Medi-Cal Inpatient Hospital Based Physician Services	\$ 0	N/A
4. \$	\$ 0	0
5. TOTAL COST-Reimbursable to Provider (Lines 1 through 4)	\$ 11,411,651	\$ 8,194,789
6. Interim Payments (Adj 33,37)	\$ (10,701,564)	\$ (9,908,792)
7. Balance Due Provider (State)	\$ 710,087	\$ (1,714,003)
8. Duplicate Payments (Adj)	\$ 0	\$ 0
9. AB 5 and AB 1183 Reductions (Adj 1)	\$ 0	\$ (999,040)
10. \$	\$ 0	0
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ 710,087	\$ (2,713,043)
	(To Summary of Findings)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT
AB 5 and AB 1183 - SUMMARY OF REDUCTIONSProvider Name:
SHASTA REGIONAL MEDICAL CENTERFiscal Period Ended:
December 31, 2009Provider No.
HSP30312J / NPI 1205089026

1. 10% Reduction to Noncontract Services for 07/01/08 Through 9/30/08 (SCHEDULE A-1)	\$ <u>0</u>
2. Reduction to Noncontract Services for 10/01/08 Through 04/05/09 (SCHEDULE A-2)	<u>285,336</u>
3. 10% Reduction to Noncontract Services for 04/06/09 Through 04/12/11 (SCHEDULE A-3)	<u>713,705</u>
4. 10% Reduction to HFPAs < 3 Hospitals for 07/01/08 Through 04/12/11 (SCHEDULE A-4)	<u>0</u>
5. 10% Reduction to Rural Health Hospitals for 07/01/08 Through 10/31/08 (SCHEDULE A-5)	<u>0</u>
6. 10% Reduction to Rural Health Hospitals for 07/01/09 Through 02/23/10 (SCHEDULE A-6)	<u>0</u>
7. Total Noncontract AB 5 AND AB 1183 Reductions	\$ <u>999,040</u> (To Schedule 1, Line 9)

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT
AB 1183 REDUCTION TO SERVICES FROM OCTOBER 1, 2008 THROUGH APRIL 5, 2009 - NONCONTRACT HOSPITALSProvider Name:
SHASTA REGIONAL MEDICAL CENTERFiscal Period Ended:
December 31, 2009Provider No.
HSP30312J / NPI 1205089026**Audited Medi-Cal Cost Per Day**

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$ <u>8,398,239</u>
2. Medi-Cal Nursery Average Per Diem Cost (Schedule 4A, Line 3)	<u>0</u>
3. Medi-Cal Nursery Days (Code 171)	<u>0</u>
4. Less: Medi-Cal Nursery Cost (Line 2 * Line 3)	<u>0</u>
5. Less: Medi-Cal Administrative Day Cost (Schedule 4A, Lines 28 and 31)	<u>44,155</u>
6. Less: Medi-Cal Administrative Ancillary Cost (Schedule A-7)	<u>29,882</u>
7. Total Medi-Cal Cost of Covered Services Subject to Reductions (Line 1 - Lines 4, 5 and 6)	\$ <u>8,324,202</u>
8. Total Audited Medi-Cal Days (Schs 4, 4A and 4B, excludes Administrative Days and Nursery Code 171)	<u>4,719</u>
9. Audited Medi-Cal Cost Per Day (Line 7 / Line 8)	\$ <u>1,763.98</u>

Audited Cost For Services From 10/01/08 Through 04/05/09

10. Audited Medi-Cal Days of Service from 10/01/08 Through 04/05/09 (excludes Administrative Days and Nursery Days Code 171)	<u>673</u>
11. Audited Medi-Cal Cost For 10/01/08 Through 04/05/09 (Line 9 * Line 10)	\$ <u>1,187,156</u>
12. Audited Medi-Cal Cost For 10/01/08 Through 04/05/09 with 10% Reduction (Line 11 * 90%)	\$ <u>1,068,440</u>

Audited Cost For Services From 10/01/08 Through 04/05/09 Using the Regional Average Per Diem Contract Rate

13. Regional Average Per Diem Contract Rate (Reduced Rate to 95%)	<u>1,340</u>
14. Audited Medi-Cal Days of Service from 10/01/08 Through 04/05/09 (excludes Administrative Days and Nursery Days Code 171)	<u>673</u>
15. Audited Cost Using the Reduced Regional Average per Diem Contract Rate (Line 13 * Line 14)	<u>901,820</u>

AB1183 Reduction for 10/01/08 Through 04/05/09

16. If Line 12 is less than Line 15, then the reduction is Line 11 * 10%	\$ <u>0</u> (To Schedule A, Line 2)
17. If Line 15 is less than Line 12, then the reduction is Line 11 less Line 15	<u>285,336</u> (To Schedule A, Line 2)

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

Provider Name:
SHASTA REGIONAL MEDICAL CENTER

Fiscal Period Ended:
December 31, 2009

Provider No.
HSP30312J / NPI 1205089026

Audited Medi-Cal Cost Per Day

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$ <u>8,398,239</u>
2. Less: Medi-Cal Administrative Day Cost (Schedule 4A, Lines 28 and 31)	<u>44,155</u>
3. Less: Medi-Cal Administrative Ancillary Cost (Schedule A-7)	<u>29,882</u>
4. Total Medi-Cal Cost of Covered Services Subject to Reductions (Line 1 - Lines 2 and 3)	\$ <u><u>8,324,202</u></u>
5. Total Audited Medi-Cal Days (Schedules 4, 4A and 4B, excludes Administrative Days)	<u><u>4,719</u></u>
6. Audited Medi-Cal Cost Per Day (Line 4 / Line 5)	\$ <u><u>1,763.98</u></u>

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

7. Audited Medi-Cal Days of Service from 04/06/09 Through 04/12/11(excludes Administrative Days)	<u>4,046</u>
8. Audited Medi-Cal Cost Per Day For 04/06/09 Through 04/12/11(Line 6 * Line 7)	\$ <u>7,137,046</u>
9. AB 5 - 10% Cost Reduction for 04/06/09 Through 04/12/11 (Line 8 * 10%)	\$ <u><u>713,705</u></u> (To Schedule A, Line 3)

COMPUTATION OF LESSER OF
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:
SHASTA REGIONAL MEDICAL CENTERFiscal Period Ended:
DECEMBER 31, 2009Provider NPI:
1205089026

REPORTED

AUDITED

REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3)	\$ <u>11,649,159</u>	\$ <u>8,398,239</u>
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CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj 31,37)	\$ <u>12,050,675</u>	\$ <u>12,887,460</u>
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3. Inpatient Ancillary Service Charges (Adj 31,37)	\$ <u>68,081,980</u>	\$ <u>53,171,705</u>
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4. Total Charges - Medi-Cal Inpatient Services	\$ <u>80,132,655</u>	\$ <u>66,059,165</u>
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5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ <u>68,483,497</u>	\$ <u>57,660,926</u>
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6. Excess of Reasonable Cost Over Customary Charges (Line 1 minus Line 4)	\$ <u>0</u>	\$ <u>0</u>
	(To Schedule 1)	

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

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
SHASTA REGIONAL MEDICAL CENTERFiscal Period Ended:
DECEMBER 31, 2009Provider NPI:
1205089026

GENERAL SERVICE UNIT NET OF SWING-BED COSTS

INPATIENT DAYS

	REPORTED	AUDITED
1. Total Inpatient Days (include private & swing-bed) (Adj)	24,414	24,414
2. Inpatient Days (include private, exclude swing-bed)	24,414	24,414
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj)	24,415	24,415
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 29,34)	2,970.00	4,037.50

SWING-BED ADJUSTMENT

17. Medicare NF Swing-Bed Rates through Dec 31 (Adj)	\$ 0.00	\$ 0.00
18. Medicare NF Swing-Bed Rates after Dec 31 (Adj)	\$ 0.00	\$ 0.00
19. Medi-Cal NF Swing-Bed Rates through July 31 (Adj)	\$ 0.00	\$ 0.00
20. Medi-Cal NF Swing-Bed Rates after July 31 (Adj)	\$ 0.00	\$ 0.00
21. Total Routine Serv Cost (Sch 8, Line 25, Col 27)	\$ 24,652,056	\$ 20,296,542
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)	\$ 24,652,056	\$ 20,296,542

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 58,741,580	\$ 58,741,580
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 58,741,580	\$ 58,741,580
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 0.419670	\$ 0.345523
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)	\$ 2,405.96	\$ 2,405.96
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)	\$ 24,652,056	\$ 20,296,542

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 1,009.75	\$ 831.35
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 2,998,958	\$ 3,356,576
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 3,300,884	\$ 1,202,487
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 6,299,842	\$ 4,559,063

(To Schedule 3)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
SHASTA REGIONAL MEDICAL CENTERFiscal Period Ended:
DECEMBER 31, 2009Provider NPI:
1205089026

	REPORTED	AUDITED
SPECIAL CARE AND/OR NURSERY UNITS		
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 0	\$ 0
2. Total Inpatient Days (Adj)	0	0
3. Average Per Diem Cost	\$ 0.00	\$ 0.00
4. Medi-Cal Inpatient Days (Adj)	0	0
5. Cost Applicable to Medi-Cal	\$ 0	\$ 0
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 9,505,808	\$ 7,939,220
7. Total Inpatient Days (Adj)	4,671	4,671
8. Average Per Diem Cost	\$ 2,035.07	\$ 1,699.68
9. Medi-Cal Inpatient Days (Adj 29,34)	1,622.00	681.50
10. Cost Applicable to Medi-Cal	\$ 3,300,884	\$ 1,158,332
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 29,34)	0.00	0.00
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 35)	\$ 0.00	\$ 317.66
27. Medi-Cal Inpatient Days (Adj 35)	0	139
28. Cost Applicable to Medi-Cal	\$ 0	\$ 44,155
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)	\$ 3,300,884	\$ 1,202,487

(To Schedule 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
SHASTA REGIONAL MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2009

Provider NPI:
1205089026

SPECIAL CARE UNITS	REPORTED	AUDITED
1. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
2. Total Inpatient Days (Adj)	0	0
3. Average Per Diem Cost	\$ 0.00	\$ 0.00
4. Medi-Cal Inpatient Days (Adj)	0	0
5. Cost Applicable to Medi-Cal	\$ 0	\$ 0
6. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
7. Total Inpatient Days (Adj)	0	0
8. Average Per Diem Cost	\$ 0.00	\$ 0.00
9. Medi-Cal Inpatient Days (Adj)	0	0
10. Cost Applicable to Medi-Cal	\$ 0	\$ 0
11. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
12. Total Inpatient Days (Adj)	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Adj)	0	0
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0
16. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
17. Total Inpatient Days (Adj)	0	0
18. Average Per Diem Cost	\$ 0.00	\$ 0.00
19. Medi-Cal Inpatient Days (Adj)	0	0
20. Cost Applicable to Medi-Cal	\$ 0	\$ 0
21. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
22. Total Inpatient Days (Adj)	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Adj)	0	0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
0		
26. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
27. Total Inpatient Days (Adj)	0	0
28. Average Per Diem Cost	\$ 0.00	\$ 0.00
29. Medi-Cal Inpatient Days (Adj)	0	0
30. Cost Applicable to Medi-Cal	\$ 0	\$ 0
31. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,30)	\$ 0	\$ 0

(To Schedule 4)

ADJUSTMENTS TO MEDI-CAL CHARGES

Provider Name:
SHASTA REGIONAL MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2009

Provider NPI:
1205089026

ANCILLARY CHARGES		REPORTED	ADJUSTMENTS (Adj 30,36)	AUDITED
37.00	Operating Room	\$ 8,610,583	\$ (2,210,843)	\$ 6,399,740
38.00	Recovery Room			0
39.00	Delivery Room and Labor Room			0
40.00	Anesthesiology	1,560,482	(425,522)	1,134,960
41.00	Radiology - Diagnostic	1,481,061	(352,670)	1,128,391
41.01	CAT Scan	3,646,664	(913,977)	2,732,687
41.02	Ultra Sound	249,693	(29,405)	220,288
41.03	Magnetic Resonance Imaging (MRI)	480,977	(123,364)	357,613
42.00	Radiology-Therapeutic	723,569	(260,956)	462,613
43.00	Radioisotope			0
44.00	Laboratory	14,846,759	(2,598,967)	12,247,792
44.01	Pathological Lab			0
46.00	Whole Blood			0
47.00	Blood Storing and Processing	252,790	145,458	398,248
48.00	Intravenous Therapy			0
49.00	Respiratory Therapy	3,472,948	(807,805)	2,665,143
50.00	Physical Therapy	1,516,530	(164,168)	1,352,362
51.00	Occupational Therapy			0
52.00	Speech Pathology	54,456	(47,007)	7,449
53.00	Electrocardiology	2,898,120	(1,062,534)	1,835,586
53.01	Cardiology			0
53.02	Vascular Lab	265,169	(265,169)	0
54.00	Electroencephalography	38,475	(15,024)	23,451
55.00	Medical Supplies Charged to Patients	7,672,543	267,670	7,940,213
56.00	Drugs Charged to Patients	15,987,781	(4,738,024)	11,249,757
57.00	Renal Dialysis	102,353	(5,423)	96,930
59.02	Rehab Neuro	9,656	(9,656)	0
59.03				0
60.00	Clinic			0
60.01	Other Clinic Services			0
61.00	Emergency	4,211,371	(1,292,889)	2,918,482
62.00	Observation Beds			0
65.00	Ambulance Services			0
82.00				0
83.00				0
84.00				0
85.00				0
86.00				0
TOTAL MEDI-CAL ANCILLARY CHARGES		\$ 68,081,980	\$ (14,910,275)	\$ 53,171,705

(To Schedule 5)

Provider Name:
SHASTA REGIONAL MEDICAL CENTER

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	ADMINISTRATIVE & GENERAL 6.00
ANCILLARY COST CENTERS													
37.00	Operating Room	0	409,263	0	0	0	0	0	0	0	0	5,720,171	995,047
38.00	Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00	Delivery Room and Labor Room	0	0	0	0	0	0	0	0	0	0	0	0
40.00	Anesthesiology	0	0	0	0	0	0	0	0	0	0	182,108	31,678
41.00	Radiology - Diagnostic	0	138,023	0	0	0	0	0	0	0	0	1,689,250	293,852
41.01	CAT Scan	0	58,347	0	0	0	0	0	0	0	0	694,324	120,780
41.02	Ultra Sound	0	20,905	0	0	0	0	0	0	0	0	209,927	36,518
41.03	Magnetic Resonance Imaging (MRI)	0	16,542	0	0	0	0	0	0	0	0	514,233	89,453
42.00	Radiology-Therapeutic	0	37,541	0	0	0	0	0	0	0	0	410,987	71,493
43.00	Radioisotope	0	0	0	0	0	0	0	0	0	0	0	0
44.00	Laboratory	0	279,724	0	0	0	0	0	0	0	0	3,983,850	693,007
44.01	Pathological Lab	0	0	0	0	0	0	0	0	0	0	9,333	1,624
46.00	Whole Blood	0	0	0	0	0	0	0	0	0	0	0	0
47.00	Blood Storing and Processing	0	0	0	0	0	0	0	0	0	0	716,838	124,697
48.00	Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00	Respiratory Therapy	0	185,528	0	0	0	0	0	0	0	0	2,225,357	387,110
50.00	Physical Therapy	0	71,602	0	0	0	0	0	0	0	0	739,413	128,624
51.00	Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0
52.00	Speech Pathology	0	649	0	0	0	0	0	0	0	0	111,943	19,473
53.00	Electrocardiology	0	177,161	0	0	0	0	0	0	0	0	2,652,565	461,424
53.01	Cardiology	0	47,633	0	0	0	0	0	0	0	0	505,322	87,903
53.02	Vascular Lab	0	75,873	0	0	0	0	0	0	0	0	1,328,329	231,068
54.00	Electroencephalography	0	7,901	0	0	0	0	0	0	0	0	82,276	14,312
55.00	Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0	7,194,381	1,251,492
56.00	Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	3,694,069	642,598
57.00	Renal Dialysis	0	0	0	0	0	0	0	0	0	0	254,284	44,234
59.02	Rehab Neuro	0	13,916	0	0	0	0	0	0	0	0	171,664	29,862
59.03		0	0	0	0	0	0	0	0	0	0	0	0
60.00	Clinic	0	0	0	0	0	0	0	0	0	0	0	0
60.01	Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0	0
61.00	Emergency	0	469,461	0	0	0	0	0	0	0	0	5,203,715	905,207
62.00	Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
65.00	Ambulance Services	0	0	0	0	0	0	0	0	0	0	0	0
82.00		0	0	0	0	0	0	0	0	0	0	0	0
83.00		0	0	0	0	0	0	0	0	0	0	0	0
84.00		0	0	0	0	0	0	0	0	0	0	0	0
85.00		0	0	0	0	0	0	0	0	0	0	0	0
86.00		0	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTER:													
96.00	Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	0	0	635	110
97.00	Research	0	0	0	0	0	0	0	0	0	0	0	0
98.00	Physicians' Private Office	0	0	0	0	0	0	0	0	0	0	0	0
99.00	Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
99.01		0	0	0	0	0	0	0	0	0	0	0	0
99.02		0	0	0	0	0	0	0	0	0	0	0	0
99.03		0	0	0	0	0	0	0	0	0	0	0	0
99.04		0	0	0	0	0	0	0	0	0	0	0	0
99.05		0	0	0	0	0	0	0	0	0	0	0	0
100.00	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	1,821	317
100.01	Public Relations	0	8,349	0	0	0	0	0	0	0	0	360,157	62,651
101.00	Doctor's Meals	0	0	0	0	0	0	0	0	0	0	0	0
100.03		0	0	0	0	0	0	0	0	0	0	0	0
100.04		0	0	0	0	0	0	0	0	0	0	0	0
TOTAL		<u>0</u>	<u>4,877,195</u>	<u>0</u>	<u>82,749,717</u>	<u>12,261,679</u>							

Provider Name:
SHASTA REGIONAL MEDICAL CENTER

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	370,235	336,537	39,224	225,329	0	122,573	0	179,765	789,507	350,487	300,968	0
38.00	Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00	Delivery Room and Labor Room	0	0	0	0	0	0	0	0	0	0	0	0
40.00	Anesthesiology	0	0	0	0	0	0	0	0	1,283	31,795	56,167	0
41.00	Radiology - Diagnostic	62,008	56,364	2,704	37,739	0	45,965	0	21,811	10,317	38,597	48,207	0
41.01	CAT Scan	0	0	0	0	0	15,322	0	0	2,923	4,068	82,599	0
41.02	Ultra Sound	0	0	0	0	0	6,129	0	0	0	0	4,313	0
41.03	Magnetic Resonance Imaging (MRI)	0	0	0	0	0	6,129	0	0	0	78	11,695	0
42.00	Radiology-Therapeutic	36,480	33,159	13,332	22,202	0	9,193	0	558	0	980,986	14,435	0
43.00	Radioisotope	0	0	0	0	0	0	0	0	0	0	0	0
44.00	Laboratory	88,552	80,492	0	53,894	0	94,994	0	0	2,884	0	314,472	0
44.01	Pathological Lab	0	0	0	0	0	0	0	0	0	0	0	0
46.00	Whole Blood	0	0	0	0	0	0	0	0	0	0	0	0
47.00	Blood Storing and Processing	15,796	14,358	0	9,613	0	0	0	0	0	0	5,994	0
48.00	Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00	Respiratory Therapy	25,282	22,981	0	15,387	0	61,287	0	523	711	9,095	59,470	0
50.00	Physical Therapy	115,284	104,791	0	70,163	0	36,772	0	2,096	0	0	33,225	0
51.00	Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0
52.00	Speech Pathology	0	0	0	0	0	0	0	0	0	0	2,047	0
53.00	Electrocardiology	1,450	1,318	6,426	883	0	61,287	0	57,747	477,873	98,789	129,495	0
53.01	Cardiology	0	0	0	0	0	0	0	0	0	0	0	0
53.02	Vascular Lab	2,016	1,833	4,036	1,227	0	24,515	0	22,468	3,127	14,799	15,219	0
54.00	Electroencephalography	2,393	2,175	0	1,457	0	3,064	0	0	0	0	1,269	0
55.00	Medical Supplies Charged to Patients	3,090	2,808	239	1,880	0	33,708	0	0	0	0	284,919	0
56.00	Drugs Charged to Patients	0	0	0	0	0	61,287	0	0	0	46,932	294,133	0
57.00	Renal Dialysis	0	0	0	0	0	0	0	0	0	0	1,773	0
59.02	Rehab Neuro	0	0	0	0	0	0	0	0	0	163	729	0
59.03		0	0	0	0	0	0	0	0	0	0	0	0
60.00	Clinic	0	0	0	0	0	0	0	0	0	0	0	0
60.01	Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0	0
61.00	Emergency	108,119	98,278	117,798	65,802	42,949	144,024	0	322,689	4,498	618,433	135,463	0
62.00	Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
65.00	Ambulance Services	0	0	0	0	0	0	0	0	0	0	0	0
82.00		0	0	0	0	0	0	0	0	0	0	0	0
83.00		0	0	0	0	0	0	0	0	0	0	0	0
84.00		0	0	0	0	0	0	0	0	0	0	0	0
85.00		0	0	0	0	0	0	0	0	0	0	0	0
86.00		0	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTER:													
96.00	Gift, Flower, Coffee Shop & Canteen	3,133	2,848	0	1,907	0	0	0	0	0	0	0	0
97.00	Research	0	0	0	0	0	0	0	0	0	0	0	0
98.00	Physicians' Private Office	0	0	0	0	0	0	0	0	0	0	0	0
99.00	Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
99.01		0	0	0	0	0	0	0	0	0	0	0	0
99.02		0	0	0	0	0	0	0	0	0	0	0	0
99.03		0	0	0	0	0	0	0	0	0	0	0	0
99.04		0	0	0	0	0	0	0	0	0	0	0	0
99.05		0	0	0	0	0	0	0	0	0	0	0	0
100.00	Other Nonreimbursable	8,993	8,174	0	5,473	0	0	0	0	0	0	0	0
100.01	Public Relations	0	0	0	0	0	0	0	0	0	6	0	0
101.00	Doctor's Meals	0	0	0	0	166,009	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	2,674,116	2,170,658	491,694	1,437,443	2,495,541	1,360,565	0	1,823,226	1,301,204	2,856,957	2,023,123	0

Provider Name:
SHASTA REGIONAL MEDICAL CENTER

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
										STEP-DOWN ADJUSTMENT 26.00	COST 27.00
ANCILLARY COST CENTERS											
37.00 Operating Room	0	0	0	0	0	0	0	0	9,429,843		9,429,843
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	0		0
40.00 Anesthesiology	0	0	0	0	0	0	0	0	303,031		303,031
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	2,306,813		2,306,813
41.01 CAT Scan	0	0	0	0	0	0	0	0	920,016		920,016
41.02 Ultra Sound	0	0	0	0	0	0	0	0	256,886		256,886
41.03 Magnetic Resonance Imaging (MRI)	0	0	0	0	0	0	0	0	621,588		621,588
42.00 Radiology-Therapeutic	0	0	0	0	0	0	0	0	1,592,824		1,592,824
43.00 Radioisotope	0	0	0	0	0	0	0	0	0		0
44.00 Laboratory	0	0	0	0	0	0	0	0	5,312,145		5,312,145
44.01 Pathological Lab	0	0	0	0	0	0	0	0	10,957		10,957
46.00 Whole Blood	0	0	0	0	0	0	0	0	0		0
47.00 Blood Storing and Processing	0	0	0	0	0	0	0	0	887,296		887,296
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	2,807,203		2,807,203
50.00 Physical Therapy	0	0	0	0	0	0	0	0	1,230,369		1,230,369
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	0		0
52.00 Speech Pathology	0	0	0	0	0	0	0	0	133,463		133,463
53.00 Electrocardiology	0	0	0	0	0	0	0	0	3,949,259		3,949,259
53.01 Cardiology	0	0	0	0	0	0	0	0	593,225		593,225
53.02 Vascular Lab	0	0	0	0	0	0	0	0	1,648,637		1,648,637
54.00 Electroencephalography	0	0	0	0	0	0	0	0	106,947		106,947
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	8,772,517		8,772,517
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	4,739,019		4,739,019
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	300,290		300,290
59.02 Rehab Neuro	0	0	0	0	0	0	0	0	202,418		202,418
59.03	0	0	0	0	0	0	0	0	0		0
60.00 Clinic	0	0	0	0	0	0	0	0	0		0
60.01 Other Clinic Services	0	0	0	0	0	0	0	0	0		0
61.00 Emergency	0	0	0	0	0	0	0	0	7,766,977		7,766,977
62.00 Observation Beds	0	0	0	0	0	0	0	0	0		0
65.00 Ambulance Services	0	0	0	0	0	0	0	0	0		0
82.00	0	0	0	0	0	0	0	0	0		0
83.00	0	0	0	0	0	0	0	0	0		0
84.00	0	0	0	0	0	0	0	0	0		0
85.00	0	0	0	0	0	0	0	0	0		0
86.00	0	0	0	0	0	0	0	0	0		0
NONREIMBURSABLE COST CENTER:											
96.00 Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	8,633		8,633
97.00 Research	0	0	0	0	0	0	0	0	0		0
98.00 Physicians' Private Office	0	0	0	0	0	0	0	0	0		0
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0		0
99.01	0	0	0	0	0	0	0	0	0		0
99.02	0	0	0	0	0	0	0	0	0		0
99.03	0	0	0	0	0	0	0	0	0		0
99.04	0	0	0	0	0	0	0	0	0		0
99.05	0	0	0	0	0	0	0	0	0		0
100.00 Other Nonreimbursable	0	0	0	0	0	0	0	0	24,779		24,779
100.01 Public Relations	0	0	0	0	0	0	0	0	422,814		422,814
101.00 Doctor's Meals	0	0	0	0	0	0	0	0	166,009		166,009
100.03	0	0	0	0	0	0	0	0	0		0
100.04	0	0	0	0	0	0	0	0	0		0
TOTAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>82,749,717</u>	<u>0</u>	<u>82,749,717</u>

STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:
SHASTA REGIONAL MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 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 26) (Adj)
ANCILLARY COST CENTERS											
37.00	Operating Room	2,880,669								5,720,171	25,525
38.00	Recovery Room									0	
39.00	Delivery Room and Labor Room									0	
40.00	Anesthesiology									182,108	
41.00	Radiology - Diagnostic	971,502								1,689,250	4,275
41.01	CAT Scan	410,686								694,324	
41.02	Ultra Sound	147,144								209,927	
41.03	Magnetic Resonance Imaging (MRI)	116,434								514,233	
42.00	Radiology-Therapeutic	264,239								410,987	2,515
43.00	Radioisotope									0	
44.00	Laboratory	1,968,883								3,983,850	6,105
44.01	Pathological Lab									9,333	
46.00	Whole Blood									0	
47.00	Blood Storing and Processing									716,838	1,089
48.00	Intravenous Therapy									0	
49.00	Respiratory Therapy	1,305,873								2,225,357	1,743
50.00	Physical Therapy	503,985								739,413	7,948
51.00	Occupational Therapy									0	
52.00	Speech Pathology	4,568								111,943	
53.00	Electrocardiology	1,246,979								2,652,565	100
53.01	Cardiology	335,274								505,322	
53.02	Vascular Lab	534,046								1,328,329	139
54.00	Electroencephalography	55,615								82,276	165
55.00	Medical Supplies Charged to Patients									7,194,381	213
56.00	Drugs Charged to Patients									3,694,069	
57.00	Renal Dialysis									254,284	
59.02	Rehab Neuro	97,950								171,664	
59.03										0	
60.00	Clinic									0	
60.01	Other Clinic Services									0	
61.00	Emergency	3,304,379								5,203,715	7,454
62.00	Observation Beds									0	
65.00	Ambulance Services									0	
82.00										0	
83.00										0	
84.00										0	
85.00										0	
86.00										0	
NONREIMBURSABLE COST CENTERS											
96.00	Gift, Flower, Coffee Shop & Canteen									635	216
97.00	Research									0	
98.00	Physicians' Private Office									0	
99.00	Nonpaid Workers									0	
99.01										0	
99.02										0	
99.03										0	
99.04										0	
99.05										0	
100.00	Other Nonreimbursable									1,821	620
100.01	Public Relations	58,766								360,157	
101.00	Doctor's Meals									0	
100.03										0	
100.04										0	
TOTAL	34,328,981	0	0	0	0	0	0	0	0	70,488,038	184,361
COST TO BE ALLOCATED	4,877,195	0	0	0	0	0	0	0	0	12,261,679	2,674,116
UNIT COST MULTIPLIER - SCH 8	0.142072	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.173954	14.504782

Provider Name:

Fiscal Period Ended:

SHASTA REGIONAL MEDICAL CENTER

DECEMBER 31, 2009

	OPER PLANT (SQ FT) 8.00 (Adj 27) (Adj)	LAUNDRY & LINEN (LB LNDRY) 9.00 (Adj) (Adj)	HOUSE- KEEPING (HR SERV) 10.00 (Adj 28) (Adj)	DIETARY (MEALS SERVED) 11.00 (Adj 24) (Adj)	CAFETERIA (FTE'S) 12.00 (Adj) (Adj)	MAINT OF PERSONNEL (# HOUSED) 13.00 (Adj) (Adj)	NURSING ADMIN (DEPT TOTALS) 14.00 (Adj) (Adj)	CENT SERV & SUPPLY (CST REQ) 15.00 (Adj) (Adj)	PHARMACY (COSTS REQUIS) 16.00 (Adj) (Adj)	MED REC (GROSS CHARGES) 17.00 (Adj) (Adj)	SOC SERV (PATIENT DAYS) 18.00 (Adj) (Adj)	STAT 19.00 (Adj) (Adj)	
ANCILLARY COST CENTERS													
37.00	Operating Room	25,525	52,590	25,525	40		41,589	4,008,176	58,071	116,329,243			
38.00	Recovery Room												
39.00	Delivery Room and Labor Room												
40.00	Anesthesiology							6,514	5,268	21,709,339			
41.00	Radiology - Diagnostic	4,275	3,625	4,275	15		5,046	52,377	6,395	18,632,652			
41.01	CAT Scan				5			14,840	674	31,925,720			
41.02	Ultra Sound				2					1,666,928			
41.03	Magnetic Resonance Imaging (MRI)				2				13	4,520,302			
42.00	Radiology-Therapeutic	2,515	17,875	2,515	3		129	1	162,536	5,579,393			
43.00	Radioisotope												
44.00	Laboratory	6,105		6,105	31			14,644		121,548,486			
44.01	Pathological Lab												
46.00	Whole Blood												
47.00	Blood Storing and Processing	1,089		1,089						2,316,670			
48.00	Intravenous Therapy												
49.00	Respiratory Therapy	1,743		1,743	20		121	3,611	1,507	22,986,277			
50.00	Physical Therapy	7,948		7,948	12		485			12,841,985			
51.00	Occupational Therapy												
52.00	Speech Pathology									791,044			
53.00	Electrocardiology	100	8,616	100	20		13,360	2,426,072	16,368	50,052,059			
53.01	Cardiology												
53.02	Vascular Lab	139	5,411	139	8		5,198	15,876	2,452	5,882,307			
54.00	Electroencephalography	165		165	1					490,646			
55.00	Medical Supplies Charged to Patients	213	321	213	11					110,126,069			
56.00	Drugs Charged to Patients				20				7,776	113,687,328			
57.00	Renal Dialysis									685,197			
59.02	Rehab Neuro								27	281,906			
59.03													
60.00	Clinic												
60.01	Other Clinic Services												
61.00	Emergency	7,454	157,940	7,454	3,125	47	74,655	22,838	102,466	52,358,797			
62.00	Observation Beds												
65.00	Ambulance Services												
82.00													
83.00													
84.00													
85.00													
86.00													
NONREIMBURSABLE COST CENTERS													
96.00	Gift, Flower, Coffee Shop & Canteen	216		216									
97.00	Research												
98.00	Physicians' Private Office												
99.00	Nonpaid Workers												
99.01													
99.02													
99.03													
99.04													
99.05													
100.00	Other Nonreimbursable	620		620									
100.01	Public Relations								1				
101.00	Doctor's Meals				12,079								
100.03													
100.04													
	TOTAL	164,636	659,247	162,832	181,578	444	0	421,808	6,605,962	473,359	781,970,756	25,360	0
	COST TO BE ALLOCATED	2,170,658	491,694	1,437,443	2,495,541	1,360,565	0	1,823,226	1,301,204	2,856,957	2,023,123	0	0
	UNIT COST MULTIPLIER - SCH 8	13.184589	0.745842	8.827768	13.743632	3064.334572	0.000000	4.322407	0.196974	6.035498	0.002587	0.000000	0.000000

Provider Name:

Fiscal Period Ended:

SHASTA REGIONAL MEDICAL CENTER

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

TRIAL BALANCE OF EXPENSES

Provider Name:
SHASTA REGIONAL MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2009

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	GENERAL SERVICE COST CENTERS			
1.00	Old Cap Rel Costs-Bldg & Fixtures	\$	\$ 0	\$ 0
2.00	Old Cap Rel Costs-Movable Equipment		0	0
3.00	New Cap Rel Costs-Bldg & Fixtures	7,386,139	(6,798,544)	587,595
4.00	New Cap Rel Costs-Movable Equipment	1,159,919	(1,128,453)	31,466
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	5,240,767	(363,572)	4,877,195
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	15,284,118	(3,642,412)	11,641,706
7.00	Maintenance and Repairs	2,178,524	(7,375)	2,171,149
8.00	Operation of Plant	1,453,916	93,437	1,547,353
9.00	Laundry and Linen Service	372,445	0	372,445
10.00	Housekeeping	1,222,533	454	1,222,987
11.00	Dietary	901,393	959,502	1,860,895
12.00	Cafeteria	950,896	(950,896)	0
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	1,309,184	3,992	1,313,176
15.00	Central Services & Supply	895,939	17,960	913,899
16.00	Pharmacy	2,097,399	45,908	2,143,307
17.00	Medical Records and Library	1,298,628	137,172	1,435,800
18.00	Social Service		0	0
19.00			0	0
19.02			0	0
19.03			0	0
20.00			0	0
21.00	Nursing School		0	0
22.00	Intern & Res Service-Salary & Fringes		0	0
23.00	Intern & Res Other Program		0	0
24.00	Paramedical Ed Program		0	0
	INPATIENT ROUTINE COST CENTERS			
25.00	Adults & Pediatrics	11,201,498	233,000	11,434,498
26.00	Intensive Care Unit	4,705,820	22,602	4,728,422
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		0	0
34.00	Medicare Certified Nursing Facility		0	0
35.00	Distinct Part Nursing Facility		0	0
36.00	Adult Subacute Care Unit		0	0
36.01	Subacute Care Unit II		0	0
36.02	Transitional Care Unit		0	0

TRIAL BALANCE OF EXPENSES

Provider Name:
SHASTA REGIONAL MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2009

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
37.00	Operating Room	\$ 4,901,183	\$ 334,736	\$ 5,235,919
38.00	Recovery Room		0	0
39.00	Delivery Room and Labor Room		0	0
40.00	Anesthesiology	179,742	2,366	182,108
41.00	Radiology - Diagnostic	1,446,716	91,951	1,538,667
41.01	CAT Scan	689,321	(53,344)	635,977
41.02	Ultra Sound	184,785	4,237	189,022
41.03	Magnetic Resonance Imaging (MRI)	503,721	(6,030)	497,691
42.00	Radiology-Therapeutic	353,200	12,857	366,057
43.00	Radioisotope		0	0
44.00	Laboratory	3,623,264	62,927	3,686,191
44.01	Pathological Lab	9,333	0	9,333
46.00	Whole Blood		0	0
47.00	Blood Storing and Processing	713,201	438	713,639
48.00	Intravenous Therapy		0	0
49.00	Respiratory Therapy	1,971,167	63,541	2,034,708
50.00	Physical Therapy	620,736	23,725	644,461
51.00	Occupational Therapy		0	0
52.00	Speech Pathology	110,873	421	111,294
53.00	Electrocardiology	2,441,559	33,551	2,475,110
53.01	Cardiology	428,531	29,158	457,689
53.02	Vascular Lab	897,767	354,281	1,252,048
54.00	Electroencephalography	67,191	6,699	73,890
55.00	Medical Supplies Charged to Patients	7,193,755	0	7,193,755
56.00	Drugs Charged to Patients	3,694,069	0	3,694,069
57.00	Renal Dialysis	254,284	0	254,284
59.02	Rehab Neuro	153,908	3,840	157,748
59.03			0	0
60.00	Clinic		0	0
60.01	Other Clinic Services		0	0
61.00	Emergency	4,678,915	33,441	4,712,356
62.00	Observation Beds		0	0
65.00	Ambulance Services		0	0
82.00			0	0
83.00			0	0
84.00			0	0
85.00			0	0
86.00			0	0
	SUBTOTAL	\$ 92,776,339	\$ (10,378,430)	\$ 82,397,909
	NONREIMBURSABLE COST CENTERS			
96.00	Gift, Flower, Coffee Shop & Canteen		0	0
97.00	Research		0	0
98.00	Physicians' Private Office		0	0
99.00	Nonpaid Workers		0	0
99.01			0	0
99.02			0	0
99.03			0	0
99.04			0	0
99.05			0	0
100.00	Other Nonreimbursable		0	0
100.01	Public Relations	351,256	552	351,808
101.00	Doctor's Meals		0	0
100.03			0	0
100.04			0	0
100.99	SUBTOTAL	\$ 351,256	\$ 552	\$ 351,808
101	TOTAL	\$ 93,127,595	\$ (10,377,878)	\$ 82,749,717

(To Schedule 8)

Provider Name:
SHASTA REGIONAL MEDICAL CENTER

Page 1
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 11	AUDIT ADJ 12	AUDIT ADJ 13	
ANCILLARY COST CENTERS													
37.00 Operating Room	334,736			(710)	335,446								
38.00 Recovery Room	0												
39.00 Delivery Room and Labor Room	0												
40.00 Anesthesiology	2,366				2,366								
41.00 Radiology - Diagnostic	91,951				91,951								
41.01 CAT Scan	(53,344)			(67,031)	13,687								
41.02 Ultra Sound	4,237			(1,816)	6,053								
41.03 Magnetic Resonance Imaging (MRI)	(6,030)			(29,318)	23,288								
42.00 Radiology-Therapeutic	12,857			(10,000)	22,857								
43.00 Radioisotope	0												
44.00 Laboratory	62,927			(20,741)	83,668								
44.01 Pathological Lab	0												
46.00 Whole Blood	0												
47.00 Blood Storing and Processing	438			(188)	626								
48.00 Intravenous Therapy	0												
49.00 Respiratory Therapy	63,541			(1,021)	64,562								
50.00 Physical Therapy	23,725				23,725								
51.00 Occupational Therapy	0												
52.00 Speech Pathology	421				421								
53.00 Electrocardiology	33,551			(7,130)	40,681								
53.01 Cardiology	29,158				29,158								
53.02 Vascular Lab	354,281			(9,103)	363,384								
54.00 Electroencephalography	6,699				6,699								
55.00 Medical Supplies Charged to Patients	0												
56.00 Drugs Charged to Patients	0												
57.00 Renal Dialysis	0												
59.02 Rehab Neuro	3,840				3,840								
59.03	0												
60.00 Clinic	0												
60.01 Other Clinic Services	0												
61.00 Emergency	33,441			(566)	34,007								
62.00 Observation Beds	0												
65.00 Ambulance Services	0												
82.00	0												
83.00	0												
84.00	0												
85.00	0												
86.00	0												
NONREIMBURSABLE COST CENTERS													
96.00 Gift, Flower, Coffee Shop & Canteen	0												
97.00 Research	0												
98.00 Physicians' Private Office	0												
99.00 Nonpaid Workers	0												
99.01	0												
99.02	0												
99.03	0												
99.04	0												
99.05	0												
100.00 Other Nonreimbursable	0												
100.01 Public Relations	552				552								
101.00 Doctor's Meals	0												
100.03	0												
100.04	0												
101.00 TOTAL	<u>(\$10,377,878)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(8,534,193)</u>	<u>3,205,641</u>	<u>(396,936)</u>	<u>(367,360)</u>	<u>(47,127)</u>	<u>(26,338)</u>	<u>(307,352)</u>	<u>(437,085)</u>	<u>(46,934)</u>

(To Sch 10)

Provider Name:
SHASTA REGIONAL MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2009

	AUDIT ADJ 14	AUDIT ADJ 15	AUDIT ADJ 16	AUDIT ADJ 17	AUDIT ADJ 18	AUDIT ADJ 19	AUDIT ADJ 20	AUDIT ADJ 21	AUDIT ADJ 22	AUDIT ADJ 23	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
ANCILLARY COST CENTERS													
37.00													
38.00													
39.00													
40.00													
41.00													
41.01													
41.02													
41.03													
42.00													
43.00													
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60.01													
61.00													
62.00													
65.00													
82.00													
83.00													
84.00													
85.00													
86.00													
NONREIMBURSABLE COST CENTERS													
96.00													
97.00													
98.00													
99.00													
99.01													
99.02													
99.03													
99.04													
99.05													
100.00													
100.01													
101.00													
100.03													
100.04													
101.00 TOTAL	<u>(106,471)</u>	<u>(214,915)</u>	<u>(108,085)</u>	<u>(20,375)</u>	<u>(3,935)</u>	<u>(2,876,338)</u>	<u>(17,317)</u>	<u>(7,211)</u>	<u>(58,047)</u>	<u>(7,500)</u>	<u>0</u>	<u>0</u>	<u>0</u>

Provider Name			Fiscal Period				Provider NPI		Adjustments	
SHASTA REGIONAL MEDICAL CENTER			JANUARY 1, 2009 THROUGH DECEMBER 31, 2009				1205089026		37	
Report References										
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
		Work Sheet	Part	Title	Line	Col.				
MEMORANDUM ADJUSTMENTS										
1	1	Not Reported					AB 5 and AB 1183 Reductions The services provided to Medi-Cal inpatients in Noncontract acute hospitals are subject to various reimbursement limitations identified in AB 5 and/or AB 1183. These limitations are addressed in Noncontract Schedule A and incorporated on Noncontract Schedule 1, Line 9. W&I Code, Section 14105.245	\$0	(\$999,040)	(\$999,040)

Provider Name			Fiscal Period				Provider NPI		Adjustments	
SHASTA REGIONAL MEDICAL CENTER			JANUARY 1, 2009 THROUGH DECEMBER 31, 2009				1205089026		37	
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>RECLASSIFICATIONS OF REPORTED COSTS</u>										
2	10A	A		4.00	7	New Capital Related Costs-Movable Equipment	\$1,159,919	(\$210,224)	\$949,695	*
	10A	A		6.00	7	Administrative and General	15,284,118	123,518	15,407,636	*
	10A	A		7.00	7	Maintenance and Repairs	2,178,524	125	2,178,649	*
	10A	A		17.00	7	Medical Records and Library	1,298,628	86,581	1,385,209	*
To reverse reported reclassification of equipment lease expenses for proper cost determination. 42 CFR 413.5, 413.20, and 413.24 CMS Pub. 15-1, Sections 2300, 2304, 2306, 2307, and 2806 CMS Pub. 15-2, Section 2408										
3	10A	A		11.00	7	Dietary	\$901,393	\$1,080,561	\$1,981,954	*
	10A	A		12.00	7	Cafeteria	950,896	(1,080,561)	(129,665)	*
To reverse reclassification of dietary costs for proper cost determination. 42 CFR 413.5, 413.20, and 413.24 CMS Pub. 15-1, Sections 2300, 2304, 2306, 2307, and 2806 CMS Pub. 15-2, Section 2408										
4	10A	A		11.00	7	Dietary	* \$1,981,954	(\$129,665)	\$1,852,289	*
	10A	A		12.00	7	Cafeteria	* (129,665)	129,665	0	
To reclassify reported revenue off-set to dietary for proper cost determination in conjunction with adjustment 3. 42 CFR 413.5, 413.20, and 413.24 CMS Pub. 15-1, Sections 2300, 2304, 2306, 2307, and 2806 CMS Pub. 15-2, Section 2408										

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
SHASTA REGIONAL MEDICAL CENTER							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009		1205089026		37
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Audit Report	Cost Report									
		Work Sheet	Part	Title	Line	Col.					
ADJUSTMENTS TO REPORTED COSTS											
5	10A	A		3.00	7	Capital Related Costs-Buildings and Fixtures	\$7,386,139	(\$7,275,703)	\$110,436	*	
	10A	A		4.00	7	Capital Related Costs-Movable Equipment	* 949,695	(876,132)	73,563	*	
	10A	A		6.00	7	Administrative and General	* 15,407,636	(233,762)	15,173,874	*	
	10A	A		8.00	7	Operation of Plant	1,453,916	(450)	1,453,466	*	
	10A	A		16.00	7	Pharmacy	2,097,399	(212)	2,097,187	*	
	10A	A		17.00	7	Medical Records and Library	* 1,385,209	(310)	1,384,899	*	
	10A	A		37.00	7	Operating Room	4,901,183	(710)	4,900,473	*	
	10A	A		41.01	7	CAT Scan	689,321	(67,031)	622,290	*	
	10A	A		41.02	7	Ultra Sound	184,785	(1,816)	182,969	*	
	10A	A		41.03	7	Magnetic Resonance Imaging (MRI)	503,721	(29,318)	474,403	*	
	10A	A		42.00	7	Radiology-Therapeutic	353,200	(10,000)	343,200	*	
	10A	A		44.00	7	Laboratory	3,623,264	(20,741)	3,602,523	*	
	10A	A		47.00	7	Blood Storing, Processing, and Trans.	713,201	(188)	713,013	*	
	10A	A		49.00	7	Respiratory Therapy	1,971,167	(1,021)	1,970,146	*	
	10A	A		53.00	7	Electrocardiology	2,441,559	(7,130)	2,434,429	*	
	10A	A		53.02	7	Vascular Lab	897,767	(9,103)	888,664	*	
	10A	A		61.00	7	Emergency	4,678,915	(566)	4,678,349	*	
						To eliminate reported depreciation expense due to insufficient documentation in conjunction with adjustment 6. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304					
6	10A	A		3.00	7	Capital Related Costs-Buildings and Fixtures	* \$110,436	\$564,873	\$675,309	*	
	10A	A		6.00	7	Administrative and General	* 15,173,874	1,016,212	16,190,086	*	
	10A	A		8.00	7	Operation of Plant	* 1,453,466	93,887	1,547,353	*	
	10A	A		10.00	7	Housekeeping	1,222,533	454	1,222,987		
	10A	A		11.00	7	Dietary	* 1,852,289	8,669	1,860,958	*	
	10A	A		14.00	7	Nursing Administration	1,309,184	3,992	1,313,176		
	10A	A		15.00	7	Central Services and Supply	895,939	17,960	913,899		
	10A	A		16.00	7	Pharmacy	* 2,097,187	46,120	2,143,307	*	
	10A	A		17.00	7	Medical Records and Library	* 1,384,899	50,901	1,435,800	*	
	10A	A		25.00	7	Adults and Pediatrics	11,201,498	233,000	11,434,498		

-Continued on next page-

Provider Name			Fiscal Period				Provider NPI		Adjustments	
SHASTA REGIONAL MEDICAL CENTER			JANUARY 1, 2009 THROUGH DECEMBER 31, 2009				1205089026		37	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report								
		Work Sheet	Part	Title	Line	Col.				
ADJUSTMENTS TO REPORTED COSTS										
-Continued from previous page-										
6	10A	A		26.00	7	Intensive Care Unit		\$4,705,820	\$22,602	\$4,728,422
	10A	A		37.00	7	Operating Room	*	4,900,473	335,446	5,235,919
	10A	A		40.00	7	Anesthesiology		179,742	2,366	182,108
	10A	A		41.00	7	Radiology-Diagnostic		1,446,716	91,951	1,538,667
	10A	A		41.01	7	CAT Scan	*	622,290	13,687	635,977
	10A	A		41.02	7	Ultra Sound	*	182,969	6,053	189,022
	10A	A		41.03	7	Magnetic Resonance Imaging (MRI)	*	474,403	23,288	497,691
	10A	A		42.00	7	Radiology-Therapeutic	*	343,200	22,857	366,057
	10A	A		44.00	7	Laboratory	*	3,602,523	83,668	3,686,191
	10A	A		47.00	7	Blood Storing, Processing, and Trans.	*	713,013	626	713,639
	10A	A		49.00	7	Respiratory Therapy	*	1,970,146	64,562	2,034,708
	10A	A		50.00	7	Physical Therapy		620,736	23,725	644,461
	10A	A		52.00	7	Speech Pathology		110,873	421	111,294
	10A	A		53.00	7	Electrocardiology	*	2,434,429	40,681	2,475,110
	10A	A		53.01	7	Cardiology		428,531	29,158	457,689
	10A	A		53.02	7	Vascular Lab	*	888,664	363,384	1,252,048
	10A	A		54.00	7	Electroencephalography		67,191	6,699	73,890
	10A	A		59.02	7	Rehab Neuro		153,908	3,840	157,748
	10A	A		61.00	7	Emergency	*	4,678,349	34,007	4,712,356
	10A	A		100.01	7	Public Relations		351,256	552	351,808
						To include depreciation expense based on the prior adjustments to depreciation schedules in conjunction with adjustment 5. 42 CFR 413.9, 413.20, and 413.24 CMS Pub. 15-1, Sections 2102.3, 2106.1, 2300, and 2304				
7	10A	A		3.00	7	Capital Related Costs-Buildings and Fixtures	*	\$675,309	(\$87,714)	\$587,595
	10A	A		4.00	7	Capital Related Costs-Movable Equipment	*	73,563	(42,097)	31,466
	10A	A		6.00	7	Administrative and General	*	16,190,086	(267,125)	15,922,961 *
						To adjust home office costs to agree with the Prime Healthcare Services, Inc. Home Office Audit Report for fiscal year ended December 31, 2009. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
SHASTA REGIONAL MEDICAL CENTER							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009		1205089026		37
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Audit Report	Cost Report									
		Work Sheet	Part	Title	Line	Col.					
ADJUSTMENTS TO REPORTED COSTS											
8	10A	A			5.00	7	Employee Benefits	\$5,240,767	(\$363,572)	\$4,877,195	
	10A	A			6.00	7	Administrative and General To eliminate other unassigned costs due to lack of documentation. 42 CFR 413.20, 413.24, and 431.107 CMS Pub. 15-1, Sections 2300 and 2304, W&I Code 14124.2(b)	* 15,922,961	(3,788)	15,919,173 *	
9	10A	A			6.00	7	Administrative and General	* \$15,919,173	(\$47,064)	\$15,872,109 *	
	10A	A			11.00	7	Dietary To reconcile the reported expenses to agree with the provider's general ledger. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	* 1,860,958	(63)	1,860,895	
	10A	A			6.00	7	Administrative and General	* \$15,872,109			
10							To eliminate consulting and management fees due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		(\$26,338)		
11							To eliminate legal fees due to lack of documentation. 42 CFR 413.20, 413.24, and 431.107 CMS Pub. 15-1, Sections 2300 and 2304, W&I Code 14124.2(b)		(307,352)		
12							To eliminate audit fees due to lack of documentation. 42 CFR 413.20, 413.24, and 431.107 CMS Pub. 15-1, Sections 2300 and 2304, W&I Code 14124.2(b)		(437,085)		
13							To eliminate other professional fees expense due to lack of documentation. 42 CFR 413.20, 413.24, and 431.107 CMS Pub. 15-1, Sections 2300 and 2304, W&I Code 14124.2(b)		(46,934)	(\$817,708) \$15,054,401 *	

*Balance carried forward from prior/to subsequent adjustments

Provider Name				Fiscal Period				Provider NPI		Adjustments
SHASTA REGIONAL MEDICAL CENTER				JANUARY 1, 2009 THROUGH DECEMBER 31, 2009				1205089026		37
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report								
		Work Sheet	Part	Title	Line	Col.				
ADJUSTMENTS TO REPORTED COSTS										
10A	A				6.00	7	Administrative and General	*	\$15,054,401	
14							To eliminate other purchased services expense due to lack of documentation. 42 CFR 413.20, 413.24, and 431.107 CMS Pub. 15-1, Sections 2300 and 2304, W&I Code 14124.2(b)			(\$106,471)
15							To eliminate telephone expense due to lack of documentation. 42 CFR 413.20, 413.24, and 431.107 CMS Pub. 15-1, Sections 2300 and 2304, W&I Code 14124.2(b)			(214,915)
16							To eliminate dues and subscriptions expense due to lack of documentation. 42 CFR 413.20, 413.24, and 431.107 CMS Pub. 15-1, Sections 2300 and 2304, W&I Code 14124.2(b)			(108,085)
17							To eliminate travel expense due to lack of documentation. 42 CFR 413.20, 413.24, and 431.107 CMS Pub. 15-1, Sections 2300 and 2304, W&I Code 14124.2(b)			(20,375)
18							To eliminate recruiting expense due to lack of documentation. 42 CFR 413.20, 413.24, and 431.107 CMS Pub. 15-1, Sections 2300 and 2304, W&I Code 14124.2(b)			(3,935)
19							To eliminate other direct expenses due to lack of documentation. 42 CFR 413.20, 413.24, and 431.107 CMS Pub. 15-1, Sections 2300 and 2304, W&I Code 14124.2(b)			(2,876,338)
20							To eliminate marketing expense due to lack of documentation. 42 CFR 413.20, 413.24, and 431.107 CMS Pub. 15-1, Sections 2300 and 2304, W&I Code 14124.2(b)			<u>(17,317)</u> (\$3,347,436) \$11,706,964 *

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments	
SHASTA REGIONAL MEDICAL CENTER							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009		1205089026		37	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
ADJUSTMENTS TO REPORTED COSTS												
	10A	A			6.00	7	Administrative and General	*	\$11,706,964			
21							To eliminate charitable contributions expense due to lack of documentation. 42 CFR 413.20, 413.24, and 431.107 CMS Pub. 15-1, Sections 2300 and 2304, W&I Code 14124.2(b)				(\$7,211)	
22							To eliminate patient television expense. 42 CFR 413.9(c)(3), 413.20, and 413.24 CMS Pub. 15-1, Section 2102.3, 2106.1, 2300, 2304				(58,047)	\$11,641,706
	10A	A			7.00	7	Maintenance and Repairs	*	\$2,178,649		(\$7,500)	\$2,171,149
							To eliminate maintenance and repairs expense due to lack of documentation. 42 CFR 413.20, 413.24, and 431.107 CMS Pub. 15-1, Sections 2300 and 2304, W&I Code 14124.2(b)					

*Balance carried forward from prior/to subsequent adjustments

Provider Name			Fiscal Period				Provider NPI		Adjustments	
SHASTA REGIONAL MEDICAL CENTER			JANUARY 1, 2009 THROUGH DECEMBER 31, 2009				1205089026		37	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report								
		Work Sheet	Part	Title	Line	Col.				
ADJUSTMENTS TO REPORTED STATISTICS										
24	9	B-1		12.00	11	Cafeteria (Meals)	0	98,996	98,996	
	9	B-1		101.00	11	Doctor's Meals	0	12,079	12,079	
	9	B-1		11.00	11	Total - Meals	70,503	111,075	181,578	
To include cafeteria and doctor's meals statistics for proper cost determination in conjunction with adjustment 3. 42 CFR 413.5, 413.20, and 413.24 CMS Pub. 15-1, Sections 2300, 2304, 2306, 2307, and 2806 CMS Pub. 15-2, Section 2408										
25	9	B-1		54.00	3,4	Electroencephalography (Square Feet)	4,968	(4,803)	165	
	9	B-1		96.00	3,4	Gift, Flower, Coffee Shop, and Canteen	0	216	216	
	9	B-1		100.00	3,4	Other Nonreimbursable	0	620	620	
	9	B-1		3.00,4.00	3,4	Total - Square Feet	214,685	(3,967)	210,718	
To adjust square footage statistics for proper cost finding. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306										
26	9	B-1		54.00	7	Electroencephalography (Square Feet)	4,968	(4,803)	165	
	9	B-1		96.00	7	Gift, Flower, Coffee Shop, and Canteen	0	216	216	
	9	B-1		100.00	7	Other Nonreimbursable	0	620	620	
	9	B-1		7.00	7	Total - Square Feet	188,328	(3,967)	184,361	
To adjust square footage statistics for proper cost finding. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306										
27	9	B-1		54.00	8	Electroencephalography (Square Feet)	4,968	(4,803)	165	
	9	B-1		96.00	8	Gift, Flower, Coffee Shop, and Canteen	0	216	216	
	9	B-1		100.00	8	Other Nonreimbursable	0	620	620	
	9	B-1		8.00	8	Total - Square Feet	168,603	(3,967)	164,636	
To adjust square footage statistics for proper cost finding. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306										

Provider Name			Fiscal Period				Provider NPI		Adjustments	
SHASTA REGIONAL MEDICAL CENTER			JANUARY 1, 2009 THROUGH DECEMBER 31, 2009				1205089026		37	
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>ADJUSTMENT TO REPORTED STATISTICS</u>										
28	9	B-1			54.00	10	Electroencephalography (Square Feet)	4,968	(4,803)	165
	9	B-1			96.00	10	Gift, Flower, Coffee Shop, and Canteen	0	216	216
	9	B-1			100.00	10	Other Nonreimbursable	0	620	620
	9	B-1			10.00	10	Total - Square Feet	166,799	(3,967)	162,832
To adjust square footage statistics for proper cost finding. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306										

Provider Name							Fiscal Period	Provider NPI		Adjustments
SHASTA REGIONAL MEDICAL CENTER							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	1205089026		37
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report								
		Work Sheet	Part	Title	Line	Col.				
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT										
29	4	D-1	I	XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics	2,970	1,081	4,051 *
	4A	D-1	II	XIX	43.00	4	Medi-Cal Days - Intensive Care Unit	1,622	(939)	683 *
30	6	D-4		XIX	37.00	2	Medi-Cal Ancillary Charges - Operating Room	\$8,610,583	(\$2,210,843)	\$6,399,740
	6	D-4		XIX	40.00	2	Medi-Cal Ancillary Charges - Anesthesiology	1,560,482	(425,522)	1,134,960
	6	D-4		XIX	41.00	2	Medi-Cal Ancillary Charges - Radiology-Diagnostic	1,481,061	(356,993)	1,124,068 *
	6	D-4		XIX	41.01	2	Medi-Cal Ancillary Charges - CAT Scan	3,646,664	(916,803)	2,729,861 *
	6	D-4		XIX	41.02	2	Medi-Cal Ancillary Charges - Ultra Sound	249,693	(32,942)	216,751 *
	6	D-4		XIX	41.03	2	Medi-Cal Ancillary Charges - Magnetic Resonance Imaging (MRI)	480,977	(123,364)	357,613
	6	D-4		XIX	42.00	2	Medi-Cal Ancillary Charges - Radiology-Therapeutic	723,569	(260,956)	462,613
	6	D-4		XIX	44.00	2	Medi-Cal Ancillary Charges - Laboratory	14,846,759	(2,807,060)	12,039,699 *
	6	D-4		XIX	47.00	2	Medi-Cal Ancillary Charges - Blood Storing, Processing, and Trans.	252,790	145,458	398,248
	6	D-4		XIX	49.00	2	Medi-Cal Ancillary Charges - Respiratory Therapy	3,472,948	(807,805)	2,665,143
	6	D-4		XIX	50.00	2	Medi-Cal Ancillary Charges - Physical Therapy	1,516,530	(299,729)	1,216,801 *
	6	D-4		XIX	52.00	2	Medi-Cal Ancillary Charges - Speech Pathology	54,456	(47,007)	7,449
	6	D-4		XIX	53.00	2	Medi-Cal Ancillary Charges - Electrocardiology	2,898,120	(1,062,534)	1,835,586
	6	D-4		XIX	53.02	2	Medi-Cal Ancillary Charges - Vascular Lab	265,169	(265,169)	0
	6	D-4		XIX	54.00	2	Medi-Cal Ancillary Charges - Electroencephalography	38,475	(15,024)	23,451
	6	D-4		XIX	55.00	2	Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients	7,672,543	267,670	7,940,213
	6	D-4		XIX	56.00	2	Medi-Cal Ancillary Charges - Drugs Charged to Patients	15,987,781	(4,897,292)	11,090,489 *
	6	D-4		XIX	57.00	2	Medi-Cal Ancillary Charges - Renal Dialysis	102,353	(5,423)	96,930
	6	D-4		XIX	59.02	2	Medi-Cal Ancillary Charges - Rehab Neuron	9,656	(9,656)	0
	6	D-4		XIX	61.00	2	Medi-Cal Ancillary Charges - Emergency	4,211,371	(1,292,889)	2,918,482
	6	D-4		XIX	101.00	2	Medi-Cal Ancillary Charges - Total	68,081,980	(15,423,883)	52,658,097 *
31	2	E-3	III	XIX	10.00	1	Medi-Cal Routine Service Charges	\$12,050,675	\$330,057	\$12,380,732 *
	2	E-3	III	XIX	11.00	1	Medi-Cal Ancillary Service Charges	68,081,980	(15,423,882)	52,658,098 *
32	3	E-3	III	XIX	36.00	1	Medi-Cal Coinsurance	\$184,103	(\$2,854)	\$181,249
	3	E-3	III	XIX	33.00	1	Medi-Cal Deductibles	53,405	(31,204)	22,201

-Continued on next page -

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
SHASTA REGIONAL MEDICAL CENTER							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009		1205089026		37
Report References							Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report									
		Work Sheet	Part	Title	Line	Col.					
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT											
-Continued from previous page -											
33	1	E-3	III	XIX	57.00	1	Medi-Cal Interim Payment		\$10,701,564	(\$792,772)	\$9,908,792
<p style="margin-left: 40px;">To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary Payment Data: Report Date: August 3, 2012 Payment Period: January 1, 2009 through July 30, 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 2300, 2304, 2404, and 2408 CCR, Title 22, Sections 51173, 51511, 51541, and 51542</p>											
34	4	D-1	I	XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics	*	4,051.00	(13.50)	4,037.50
	4A	D-1	II	XIX	43.00	4	Medi-Cal Days - Intensive Care Unit	*	683.00	(1.50)	681.50
<p style="margin-left: 40px;">To eliminate Medi-Cal routine days for billed Medi-Cal days by 25%, for claims submitted during the 7th through 9th month (RAD Code 475) after the month of service, respectively. W&I Code 14115</p>											
*Balance carried forward from prior/to subsequent adjustments											

Provider Name			Fiscal Period				Provider NPI		Adjustments	
SHASTA REGIONAL MEDICAL CENTER			JANUARY 1, 2009 THROUGH DECEMBER 31, 2009				1205089026		37	
Report References										
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
		Work Sheet	Part	Title	Line	Col.				
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - ADMINISTRATIVE DAYS										
35	4A	Not Reported					Medi-Cal Administrative Days	0	139	139
	4A	Not Reported					Medi-Cal Administrative Day Rate	\$0.00	\$317.66	\$317.66
36	6	D-4		XIX	41.00	2	Medi-Cal Ancillary Charges - Radiology-Diagnostic	* \$1,124,068	\$4,323	\$1,128,391
	6	D-4		XIX	41.01	2	Medi-Cal Ancillary Charges - CAT Scan	* 2,729,861	2,826	2,732,687
	6	D-4		XIX	41.02	2	Medi-Cal Ancillary Charges - Ultra Sound	* 216,751	3,537	220,288
	6	D-4		XIX	44.00	2	Medi-Cal Ancillary Charges - Laboratory	* 12,039,699	208,093	12,247,792
	6	D-4		XIX	50.00	2	Medi-Cal Ancillary Charges - Physical Therapy	* 1,216,801	135,561	1,352,362
	6	D-4		XIX	56.00	2	Medi-Cal Ancillary Charges - Drugs Charged to Patients	* 11,090,489	159,268	11,249,757
	6	D-4		XIX	101.00	2	Medi-Cal Ancillary Charges - Total	* 52,658,097	513,608	53,171,705
37	2	E-3	III	XIX	10.00	1	Medi-Cal Routine Service Charges	* \$12,380,732	\$506,728	\$12,887,460
	2	E-3	III	XIX	11.00	1	Medi-Cal Ancillary Service Charges	* 52,658,098	513,608	53,171,706
<p style="text-align: center;">To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary Payment Data: Report Date: August 3, 2012 Payment Period: January 1, 2009 through July 30, 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 2300, 2304, 2404, and 2408 CCR, Title 22, Sections 51173, 51511, 51541, and 51542</p>										