

**REPORT
ON THE
COST REPORT REVIEW**

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

**FISCAL PERIOD ENDED
DECEMBER 31, 2008**

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

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



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

May 31, 2012

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

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

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

In our opinion, the audited settlement for the fiscal period due the State in the amount of \$309,646 presented in the Summary of Findings represents a proper determination in accordance with the reimbursement principles of applicable programs.

This audit report includes the:

1. Summary of Findings
2. Computation of Medi-Cal Reimbursement Settlement (NONCONTRACT Schedules)
3. Audit Adjustments Schedule

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

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

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

Original Signed By

Steven Gary, Chief
Audits Section—Sacramento
Financial Audits Branch

Certified

SUMMARY OF FINDINGS

Provider Name:
FEATHER RIVER HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2008

		SETTLEMENT	COST
1.	Medi-Cal Noncontract Settlement (SCHEDULE 1) Provider No. 1518940667		
	Reported	\$ 149,633	
	Net Change	\$ (459,279)	
	Audited Amount Due Provider (State)	\$ (309,646)	
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)	\$ (309,646)	
9.	Total Medi-Cal Cost		\$ 0

SUMMARY OF FINDINGS

Provider Name:
FEATHER RIVER HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2008

		SETTLEMENT	COST
10. Subacute (SUBACUTE SCH 1-1)	Provider No.		
	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. 1518940667		
	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)		\$ (309,646)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
FEATHER RIVER HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2008

Provider No.
1518940667

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

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

Provider Name:
FEATHER RIVER HOSPITAL

Fiscal Period Ended:
December 31, 2008

Provider No.
1518940667

1. 10% Reduction to Noncontract Services for 07/01/08 Through 9/30/08 (SCHEDULE A-1)	\$ <u>0</u>
2. Reduction to Noncontract Services for 10/01/08 Through 04/05/09 (SCHEDULE A-2)	<u>0</u>
3. 10% Reduction to Noncontract Services for 04/06/09 Through 04/12/11 (SCHEDULE A-3)	<u>0</u>
4. 10% Reduction to HFPAs < 3 Hospitals for 07/01/08 Through 04/12/11 (SCHEDULE A-4)	<u>366,787</u>
5. 10% Reduction to Rural Health Hospitals for 07/01/08 Through 10/31/08 (SCHEDULE A-5)	<u>0</u>
6. 10% Reduction to Rural Health Hospitals for 07/01/09 Through 02/23/10 (SCHEDULE A-6)	<u>0</u>
7. Total Noncontract AB 5 AND AB 1183 Reductions	\$ <u><u>366,787</u></u> (To Schedule 1, Line 9)

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

Provider Name:
FEATHER RIVER HOSPITAL

Fiscal Period Ended:
December 31, 2008

Provider No.
1518940667

Audited Medi-Cal Cost Per Day

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

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

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

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

	REPORTED	AUDITED
REASONABLE COST OF MEDI-CAL INPATIENT SERVICES		
1. Cost of Covered Services (Schedule 3)	\$ <u>8,259,242</u>	\$ <u>8,123,929</u>
CHARGES FOR MEDI-CAL INPATIENT SERVICES		
2. Inpatient Routine Service Charges (Adj 29)	\$ <u>12,179,959</u>	\$ <u>12,952,372</u>
3. Inpatient Ancillary Service Charges (Adj 29)	\$ <u>31,190,877</u>	\$ <u>31,863,052</u>
4. Total Charges - Medi-Cal Inpatient Services	\$ <u>43,370,836</u>	\$ <u>44,815,424</u>
5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ <u>35,111,594</u>	\$ <u>36,691,495</u>
6. Excess of Reasonable Cost Over Customary Charges (Line 1 minus Line 4)	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>
	(To Schedule 1)	

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

COMPUTATION OF
MEDI-CAL NET COSTS OF COVERED SERVICESProvider Name:
FEATHER RIVER HOSPITALFiscal Period Ended:
DECEMBER 31, 2008Provider No.
1518940667

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

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

GENERAL SERVICE UNIT NET OF SWING-BED COSTS

INPATIENT DAYS

	REPORTED	AUDITED
1. Total Inpatient Days (include private & swing-bed) (Adj)	17,825	17,825
2. Inpatient Days (include private, exclude swing-bed)	17,825	17,825
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj)	17,825	17,825
5. Medicare NF Swing-Bed Days through Dec 31 (Adj)	0	0
6. Medicare NF Swing-Bed Days after Dec 31 (Adj)	0	0
7. Medi-Cal NF Swing-Bed Days through July 31 (Adj)	0	0
8. Medi-Cal NF Swing-Bed Days after July 31 (Adj)	0	0
9. Medi-Cal Days (excluding swing-bed) (Adj 26 & 31)	2,969	2,992.75

SWING-BED ADJUSTMENT

17. Medicare NF Swing-Bed Rates through Dec 31 (Adj)	\$ 0.00	\$ 0.00
18. Medicare NF Swing-Bed Rates after Dec 31(Adj)	\$ 0.00	\$ 0.00
19. Medi-Cal NF Swing-Bed Rates through July 31(Adj)	\$ 0.00	\$ 0.00
20. Medi-Cal NF Swing-Bed Rates after July 31(Adj)	\$ 0.00	\$ 0.00
21. Total Routine Serv Cost (Sch 8, Line 25, Col 27)	\$ 16,066,900	\$ 15,591,173
22. Medicare NF Swing-Bed Cost through Dec 31 (L 5 x L 17)	\$ 0	\$ 0
23. Medicare NF Swing-Bed Cost after Dec 31 (L 6 x L 18)	\$ 0	\$ 0
24. Medi-Cal NF Swing-Bed Cost through July 31 (L 7 x L 19)	\$ 0	\$ 0
25. Medi-Cal NF Swing-Bed Cost after July 31 (L 8 x L 20)	\$ 0	\$ 0
26. Total Swing-Bed Cost (Sum of Lines 22 to 25)	\$ 0	\$ 0
27. Inpatient Routine Cost Net of Swing-Bed (L 21 minus L 26)	\$ 16,066,900	\$ 15,591,173

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 40,795,568	\$ 40,795,568
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 40,795,568	\$ 40,795,568
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 0.393839	\$ 0.382178
32. Average Private Room Per Diem Charge (L 29 / L 3)	\$ 0.00	\$ 0.00
33. Average Semi-Private Room Per Diem Charge (L 30 / L 4)	\$ 2,288.67	\$ 2,288.67
34. Avg Per Diem Prvt Room Charge Differential (L 32 minus L 33)	\$ 0.00	\$ 0.00
35. Average Per Diem Private Room Cost Differential (L 31 x L 34)	\$ 0.00	\$ 0.00
36. Private Room Cost Differential Adjustment (L 35 x L 3)	\$ 0	\$ 0
37. Inpatient Rout Cost Net of Swing-Bed & Prvt Rm (L 27 minus L 36)	\$ 16,066,900	\$ 15,591,173

PROGRAM INPATIENT OPERATING COST

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

(To Schedule 3)

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

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

(To Schedule 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
FEATHER RIVER HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2008

Provider No.
1518940667

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

(To Schedule 4)

Provider Name:
FEATHER RIVER HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2008

TRIAL BALANCE EXPENSES	NET EXP FOR COST ALLOC (From Sch 10) 0.00	OLD CAPITAL BLDG & FIXTURES 1.00	OLD MOVABLE EQUIP 2.00	NEW CAPITAL BLDG & FIXTURES 3.00	NEW MOVABLE EQUIP 4.00	ALLOC COST 4.01	ALLOC COST 4.02	ALLOC COST 4.03	ALLOC COST 4.04	ALLOC COST 4.05	ALLOC COST 4.06	ALLOC COST 4.07
GENERAL SERVICE COST CENTER												
1.00 Old Cap Rel Costs-Bldg & Fixtures	28,556											
2.00 Old Cap Rel Costs-Movable Equipment	478											
3.00 New Cap Rel Costs-Bldg & Fixtures	119,777	0	0									
4.00 New Cap Rel Costs-Movable Equipment	2,004,795	0	0	0	0	0	0	0	0	0	0	0
4.01	0	0	0	0	0	0	0	0	0	0	0	0
4.02	0	0	0	0	0	0	0	0	0	0	0	0
4.03	0	0	0	0	0	0	0	0	0	0	0	0
4.04	0	0	0	0	0	0	0	0	0	0	0	0
4.05	0	0	0	0	0	0	0	0	0	0	0	0
4.06	0	0	0	0	0	0	0	0	0	0	0	0
4.07	0	0	0	0	0	0	0	0	0	0	0	0
4.08	0	0	0	0	0	0	0	0	0	0	0	0
5.00 Employee Benefits	15,907,723	91	2	383	6,407							
6.01 Non-Patient Telephones	0	0	0	0	0	0	0	0	0	0	0	0
6.02 Data Processing	0	0	0	0	0	0	0	0	0	0	0	0
6.03 Purchasing/Receiving	0	0	0	0	0	0	0	0	0	0	0	0
6.04 Patient Admitting	0	0	0	0	0	0	0	0	0	0	0	0
6.05 Patient Business Office	0	0	0	0	0	0	0	0	0	0	0	0
6.06	0	0	0	0	0	0	0	0	0	0	0	0
6.07	0	0	0	0	0	0	0	0	0	0	0	0
6.08	0	0	0	0	0	0	0	0	0	0	0	0
7.00 Administrative and General Maintenance and Repairs	12,450,957	11,867	199	49,775	833,120							
8.00 Operation of Plant	1,184,580	225	4	944	15,807							
9.00 Laundry and Linen Service	514,344	1,416	24	5,939	99,398							
10.00 Housekeeping	1,139,753	67	1	280	4,688							
11.00 Dietary	834,709	204	3	854	14,290							
12.00 Cafeteria	286,073	317	5	1,332	22,290							
13.00 Maintenance of Personnel	0	194	3	815	13,635							
14.00 Nursing Administration	1,121,216	56	0	235	3,933							
15.00 Central Services & Supply	321,674	227	4	951	15,925							
16.00 Pharmacy	4,187,361	287	5	1,202	20,126							
17.00 Medical Records and Library	1,481,987	413	7	1,734	29,024							
18.00 Social Service	96,359	17	0	70	1,174							
19.00	0	0	0	0	0							
19.02	0	0	0	0	0							
19.03	0	0	0	0	0							
20.00	0	0	0	0	0							
21.00 Nursing School	0	0	0	0	0							
22.00 Intern & Res Service-Salary & Fringes	0	0	0	0	0							
23.00 Intern & Res Other Program	0	0	0	0	0							
24.00 Paramedical Ed Program	0	0	0	0	0							
INPATIENT ROUTINE COST CENTERS												
25.00 Adults & Pediatrics (Gen Routine)	8,229,120	1,776	30	7,448	124,656							
26.00 Intensive Care Unit	3,196,931	400	7	1,678	28,084							
27.00 Coronary Care Unit	0	0	0	0	0							
28.00 Neonatal Intensive Care Unit	0	0	0	0	0							
29.00 Surgical Intensive Care	0	0	0	0	0							
30.00 Subprovider I	0	0	0	0	0							
31.00 Subprovider II	0	0	0	0	0							
32.00	0	0	0	0	0							
33.00 Nursery	1,132,412	233	4	977	16,361							
34.00 Medicare Certified Nursing Facility	0	0	0	0	0							
35.00 Distinct Part Nursing Facility	0	0	0	0	0							
36.00 Adult Subacute Care Unit	0	0	0	0	0							
36.01 Subacute Care Unit I	0	0	0	0	0							
36.02 Transitional Care Unit	0	0	0	0	0							

STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8

Provider Name:
FEATHER RIVER HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2008

TRIAL BALANCE EXPENSES	NET EXP FOR COST ALLOC (From Sch 10) 0.00	OLD CAPITAL BLDG & FIXTURES 1.00	OLD MOVABLE EQUIP 2.00	NEW CAPITAL BLDG & FIXTURES 3.00	NEW MOVABLE EQUIP 4.00	ALLOC COST 4.01	ALLOC COST 4.02	ALLOC COST 4.03	ALLOC COST 4.04	ALLOC COST 4.05	ALLOC COST 4.06	ALLOC COST 4.07
ANCILLARY COST CENTERS												
37.00 Operating Room	7,970,157	1,127	19	4,729	79,154	0	0	0	0	0	0	0
38.00 Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00 Delivery Room and Labor Room	1,252,441	213	4	892	14,927	0	0	0	0	0	0	0
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
41.00 Radiology - Diagnostic	4,267,275	915	15	3,840	64,269	0	0	0	0	0	0	0
41.01 Cancer Center	1,383,266	685	11	2,871	48,059	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	647,949	86	1	360	6,029	0	0	0	0	0	0	0
44.00 Laboratory	4,282,574	292	5	1,226	20,520	0	0	0	0	0	0	0
44.01 Pathological Lab	0	0	0	0	0	0	0	0	0	0	0	0
46.00 Whole Blood & Packed Red Blood	627,704	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	0	0
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	1,672,211	326	5	1,368	22,893	0	0	0	0	0	0	0
50.00 Physical Therapy	1,484,167	1,104	18	4,629	77,486	0	0	0	0	0	0	0
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0
51.01 Cardiac Rehab	245,431	112	2	470	7,874	0	0	0	0	0	0	0
51.02 Pulmonary Rehab	0	0	0	0	0	0	0	0	0	0	0	0
52.00 Speech Pathology	0	0	0	0	0	0	0	0	0	0	0	0
53.00 Electrocardiology	2,303,260	500	8	2,098	35,112	0	0	0	0	0	0	0
54.00 Electroencephalography	420,223	415	7	1,741	29,141	0	0	0	0	0	0	0
55.00 Medical Supplies Charged to Patients	695,085	0	0	0	0	0	0	0	0	0	0	0
56.00 Drugs Charged to Patients	4,233,443	0	0	0	0	0	0	0	0	0	0	0
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	0	0
60.00 Clinic	403,259	0	0	0	0	0	0	0	0	0	0	0
61.00 Emergency	3,087,912	272	5	1,143	19,128	0	0	0	0	0	0	0
63.50 RHC	1,513,442	545	9	2,286	38,256	0	0	0	0	0	0	0
63.51 RHC II	2,484,894	0	0	0	0	0	0	0	0	0	0	0
63.52 RHC III	6,437,648	2,598	43	10,898	182,410	0	0	0	0	0	0	0
68.00 Diabetes Education	46,502	38	1	158	2,642	0	0	0	0	0	0	0
71.00 Home Health Agency	2,076,864	0	0	0	0	0	0	0	0	0	0	0
92.01 CLHF	769,899	0	0	0	0	0	0	0	0	0	0	0
92.02 Hospice Thrift and MOW	442,034	173	3	726	12,160	0	0	0	0	0	0	0
93.00 Hospice	1,573,716	0	0	0	0	0	0	0	0	0	0	0
94.00 Home Oxygen	764,135	161	3	676	11,321	0	0	0	0	0	0	0
94.01 Home Infusion	1,903	0	0	0	0	0	0	0	0	0	0	0
94.02 Ambulatory Infusion	2,535,911	558	9	2,339	39,154	0	0	0	0	0	0	0
94.03 Home Medical Equipment	314,518	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTERS												
96.00 Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	0	0	0	0
97.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
97.01 Development	580,185	102	2	427	7,145	0	0	0	0	0	0	0
98.00 Physicians' Private Offices	36,046	222	4	931	15,589	0	0	0	0	0	0	0
99.01 Employee Housing	5,848	0	0	0	0	0	0	0	0	0	0	0
99.02 Physician Relations	1,176,722	25	0	104	1,736	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 Auxiliary	406,141	297	5	1,247	20,872	0	0	0	0	0	0	0
100.01	0	0	0	0	0	0	0	0	0	0	0	0
100.02	0	0	0	0	0	0	0	0	0	0	0	0
100.03	0	0	0	0	0	0	0	0	0	0	0	0
100.04	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	111,996,529	28,556	478	119,777	2,004,795	0	0	0	0	0	0	0

STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.1

Provider Name:
FEATHER RIVER HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2008

TRIAL BALANCE EXPENSES	ALLOC COST 4.08	EMPLOYEE BENEFITS 5.00	ALLOC COST 6.01	ALLOC COST 6.02	ALLOC COST 6.03	ALLOC COST 6.04	ALLOC COST 6.05	ALLOC COST 6.06	ALLOC COST 6.07	ALLOC COST 6.08	ACCUMULATE COST	ADMINIS-TRATIVE & GENERAL 6.00
ANCILLARY COST CENTERS												
37.00 Operating Room	0	957,031	0	0	0	0	0	0	0	0	9,012,218	1,429,084
38.00 Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00 Delivery Room and Labor Room	0	334,110	0	0	0	0	0	0	0	0	1,602,586	254,125
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
41.00 Radiology - Diagnostic	0	822,428	0	0	0	0	0	0	0	0	5,158,743	818,031
41.01 Cancer Center	0	176,375	0	0	0	0	0	0	0	0	1,611,268	255,502
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
43.00 Radioisotope	0	79,795	0	0	0	0	0	0	0	0	734,221	116,427
44.00 Laboratory	0	675,396	0	0	0	0	0	0	0	0	4,980,014	789,690
44.01 Pathological Lab	0	0	0	0	0	0	0	0	0	0	0	0
46.00 Whole Blood & Packed Red Blood	0	0	0	0	0	0	0	0	0	0	0	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	0	418,198	0	0	0	0	0	0	0	0	2,115,001	335,380
50.00 Physical Therapy	0	406,114	0	0	0	0	0	0	0	0	1,973,518	312,944
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0
51.01 Cardiac Rehab	0	64,663	0	0	0	0	0	0	0	0	318,553	50,513
51.02 Pulmonary Rehab	0	0	0	0	0	0	0	0	0	0	0	0
52.00 Speech Pathology	0	0	0	0	0	0	0	0	0	0	0	0
53.00 Electrocardiology	0	361,739	0	0	0	0	0	0	0	0	2,702,717	428,575
54.00 Electroencephalography	0	105,531	0	0	0	0	0	0	0	0	557,058	88,334
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0	695,085	110,221
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	4,233,443	671,305
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	0	0
60.00 Clinic	0	98,923	0	0	0	0	0	0	0	0	502,182	79,632
61.00 Emergency	0	818,630	0	0	0	0	0	0	0	0	3,927,090	622,726
63.50 RHC	0	247,456	0	0	0	0	0	0	0	0	1,801,994	285,746
63.51 RHC II	0	0	0	0	0	0	0	0	0	0	2,906,104	460,826
63.52 RHC III	0	645,084	0	0	0	0	0	0	0	0	7,278,681	1,154,194
68.00 Diabetes Education	0	8,081	0	0	0	0	0	0	0	0	57,421	9,105
71.00 Home Health Agency	0	529,677	0	0	0	0	0	0	0	0	2,606,541	413,324
92.01 CLHF	0	196,820	0	0	0	0	0	0	0	0	966,719	153,294
92.02 Hospice Thrift and MOW	0	63,875	0	0	0	0	0	0	0	0	518,971	82,294
93.00 Hospice	0	358,504	0	0	0	0	0	0	0	0	1,932,220	306,396
94.00 Home Oxygen	0	119,614	0	0	0	0	0	0	0	0	895,910	142,066
94.01 Home Infusion	0	12	0	0	0	0	0	0	0	0	1,915	304
94.02 Ambulatory Infusion	0	363,463	0	0	0	0	0	0	0	0	2,941,433	466,429
94.03 Home Medical Equipment	0	52,605	0	0	0	0	0	0	0	0	367,123	58,215
NONREIMBURSABLE COST CENTER												
96.00 Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	0	0	0	0
97.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
97.01 Development	0	38,356	0	0	0	0	0	0	0	0	626,216	99,300
98.00 Physicians' Private Offices	0	639	0	0	0	0	0	0	0	0	53,432	8,473
99.01 Employee Housing	0	160	0	0	0	0	0	0	0	0	6,008	953
99.02 Physician Relations	0	17,942	0	0	0	0	0	0	0	0	1,196,529	189,736
99.03	0	0	0	0	0	0	0	0	0	0	0	0
99.04	0	0	0	0	0	0	0	0	0	0	0	0
99.05	0	0	0	0	0	0	0	0	0	0	0	0
100.00 Auxiliary	0	31,185	0	0	0	0	0	0	0	0	459,748	72,903
100.01	0	0	0	0	0	0	0	0	0	0	0	0
100.02	0	0	0	0	0	0	0	0	0	0	0	0
100.03	0	0	0	0	0	0	0	0	0	0	0	0
100.04	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	15,914,605	0	0	0	0	0	0	0	0	111,996,529	15,328,784

STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (WS B)

SCHEDULE 8.2

Provider Name:
FEATHER RIVER HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2008

TRIAL BALANCE EXPENSES	MAINT & REPAIRS 7.00	OPER PLANT 8.00	LAUNDRY & LINEN 9.00	HOUSEKEEP 10.00	DIETARY 11.00	CAFE 12.00	MAINT OF PERSONNEL 13.00	NURSING ADMIN 14.00	CENTRAL SERVICE & SUPPLY 15.00	PHARMACY 16.00	MEDICAL RECORDS & LIBRARY 17.00	SOCIAL SERVICE 18.00
ANCILLARY COST CENTERS												
37.00 Operating Room	95,138	139,615	75,239	109,293	0	81,493	0	229,142	93,760	195,314	514,315	0
38.00 Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00 Delivery Room and Labor Room	17,941	26,329	0	31,641	0	8,844	0	24,867	0	0	21,622	0
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
41.00 Radiology - Diagnostic	77,247	113,361	47,981	62,109	0	92,194	0	259,232	24,970	1,478,735	260,763	0
41.01 Cancer Center	57,764	84,769	0	33,889	0	16,189	0	0	1,711	3,923	33,174	1,214
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
43.00 Radioisotope	7,247	10,635	0	3,552	0	5,403	0	15,193	0	6,723	19,367	0
44.00 Laboratory	24,664	36,194	0	28,806	0	87,656	0	0	0	236,356	355,931	0
44.01 Pathological Lab	0	0	0	0	0	0	0	0	0	0	3,071	0
46.00 Whole Blood & Packed Red 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	0	0
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	27,516	40,380	0	5,931	0	41,200	0	115,847	987	1,947	61,245	0
50.00 Physical Therapy	93,132	136,672	43,477	39,820	0	41,433	0	0	345	4,792	31,821	0
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0
51.01 Cardiac Rehab	9,464	13,889	0	8,505	0	5,002	0	14,065	0	90	2,363	0
51.02 Pulmonary Rehab	0	0	0	0	0	0	0	0	0	0	0	0
52.00 Speech Pathology	0	0	0	0	0	0	0	0	0	0	0	0
53.00 Electrocardiology	42,202	61,931	27,458	61,522	0	32,800	0	92,227	12,107	397,576	161,492	0
54.00 Electroencephalography	35,025	51,400	0	28,284	0	10,828	0	30,445	0	0	13,495	0
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0	9,287	0
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	286,469	0
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	0	0
60.00 Clinic	0	0	0	6,354	0	9,730	0	0	0	1,333	5,223	0
61.00 Emergency	22,991	33,739	48,858	118,612	0	72,818	0	0	66,488	336,679	229,853	16,393
63.50 RHC	45,981	67,478	3,825	29,653	0	32,357	0	0	0	133,399	0	0
63.51 RHC II	219,244	321,741	439	67,778	0	61,020	0	0	0	206,769	0	0
63.52 RHC III	219,244	321,741	6,814	288,059	0	95,508	0	0	0	477,025	0	0
68.00 Diabetes Education	3,175	4,659	0	5,931	0	1,140	0	3,205	0	0	316	0
71.00 Home Health Agency	0	0	0	8,472	0	0	0	0	4,425	15	0	0
92.01 CLHF	0	0	877	42,362	0	0	0	0	0	2,516	0	0
92.02 Hospice Thrift and MOW	14,615	21,447	0	16,945	0	0	0	0	1,053	1,278,210	0	0
93.00 Hospice	0	0	0	0	0	0	0	0	0	0	0	0
94.00 Home Oxygen	13,607	19,968	0	4,236	0	12,875	0	0	0	89,661	0	0
94.01 Home Infusion	0	0	0	0	0	0	0	0	0	0	0	0
94.02 Ambulatory Infusion	47,060	69,061	0	2,965	0	36,810	0	0	0	90	15,538	0
94.03 Home Medical Equipment	0	0	0	5,083	0	0	0	0	0	1,902	0	0
NONREIMBURSABLE COST CENTER												
96.00 Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	0	0	0	0
97.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
97.01 Development	8,588	12,602	0	0	0	0	0	0	0	0	0	0
98.00 Physicians' Private Offices	18,737	27,497	0	28,806	0	0	0	0	0	0	0	0
99.01 Employee Housing	0	0	0	0	0	0	0	0	0	0	0	0
99.02 Physician Relations	2,086	3,062	0	0	0	0	0	0	0	0	0	0
99.03	0	0	0	0	0	0	0	0	0	0	0	0
99.04	0	0	0	0	0	0	0	0	0	0	0	0
99.05	0	0	0	0	0	0	0	0	0	0	0	0
100.00 Auxiliary	25,087	36,816	0	4,236	143,605	0	0	0	0	0	0	0
100.01	0	0	0	0	0	0	0	0	0	0	0	0
100.02	0	0	0	0	0	0	0	0	0	0	0	0
100.03	0	0	0	0	0	0	0	0	0	0	0	0
100.04	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	1,600,815	2,173,879	622,395	1,740,343	1,255,507	1,204,857	0	1,707,855	526,538	5,648,682	2,275,651	153,605

Provider Name:
FEATHER RIVER HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2008

TRIAL BALANCE EXPENSES	ALLOC COST 19.00	ALLOC COST 19.02	ALLOC COST 19.03	NON-PHYSICIAN ANESTH 20.00	NURSING SCHOOL 21.00	INT & RES SALARY & FRINGES 22.00	INT & RES PROGRAM 23.00	PARAMED EDUCAT 24.00	SUBTOTAL 25.00	POST STEP-DOWN ADJUSTMENT 26.00	TOTAL COST 27.00
GENERAL SERVICE COST CENTER											
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											
7.00 Administrative and General											
8.00 Maintenance and Repairs											
9.00 Operation of Plant											
10.00 Laundry and Linen Service											
11.00 Housekeeping											
12.00 Dietary											
13.00 Cafeteria											
14.00 Maintenance of Personnel											
15.00 Nursing Administration											
16.00 Central Services & Supply											
17.00 Pharmacy											
18.00 Medical Records and Library											
19.00 Social Service											
19.01	0										
19.02	0										
19.03	0										
20.00	0										
21.00 Nursing School					0						
22.00 Intern & Res Service-Salary & Fringes					0						
23.00 Intern & Res Other Program					0						
24.00 Paramedical Ed Program					0						
INPATIENT ROUTINE COST CENTER:											
25.00 Adults & Pediatrics (Gen Routine)					0				15,591,173		15,591,173
26.00 Intensive Care Unit					0				5,889,779		5,889,779
27.00 Coronary Care Unit					0				0		0
28.00 Neonatal Intensive Care Unit					0				0		0
29.00 Surgical Intensive Care					0				0		0
30.00 Subprovider I					0				0		0
31.00 Subprovider II					0				0		0
32.00					0				0		0
33.00 Nursery					0				1,798,096		1,798,096
34.00 Medicare Certified Nursing Facility					0				0		0
35.00 Distinct Part Nursing Facility					0				0		0
36.00 Adult Subacute Care Unit					0				0		0
36.01 Subacute Care Unit I					0				0		0
36.02 Transitional Care Unit					0				0		0

STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.3

Provider Name:
FEATHER RIVER HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2008

TRIAL BALANCE EXPENSES	ALLOC COST 19.00	ALLOC COST 19.02	ALLOC COST 19.03	NON-PHYSICIAN ANESTH 20.00	NURSING SCHOOL 21.00	INT & RES SALARY & FRINGES 22.00	INT & RES PROGRAM 23.00	PARAMED EDUCAT 24.00	SUBTOTAL	POST STEP-DOWN ADJUSTMENT	TOTAL COST
ANCILLARY COST CENTERS											
37.00 Operating Room	0	0	0	0	0	0	0	0	11,974,612	0	11,974,612
38.00 Recovery Room	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	1,987,954	0	1,987,954
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	0
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	8,393,366	0	8,393,366
41.01 Cancer Center	0	0	0	0	0	0	0	0	2,099,402	0	2,099,402
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0
43.00 Radioisotope	0	0	0	0	0	0	0	0	918,768	0	918,768
44.00 Laboratory	0	0	0	0	0	0	0	0	6,539,312	0	6,539,312
44.01 Pathological Lab	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	730,312	0	730,312
47.00 Blood Storing and Processing	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
49.00 Respiratory Therapy	0	0	0	0	0	0	0	0	2,745,434	0	2,745,434
50.00 Physical Therapy	0	0	0	0	0	0	0	0	2,677,954	0	2,677,954
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0
51.01 Cardiac Rehab	0	0	0	0	0	0	0	0	422,445	0	422,445
51.02 Pulmonary Rehab	0	0	0	0	0	0	0	0	0	0	0
52.00 Speech Pathology	0	0	0	0	0	0	0	0	0	0	0
53.00 Electrocardiology	0	0	0	0	0	0	0	0	4,020,605	0	4,020,605
54.00 Electroencephalography	0	0	0	0	0	0	0	0	814,869	0	814,869
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	814,593	0	814,593
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	5,191,217	0	5,191,217
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	0
60.00 Clinic	0	0	0	0	0	0	0	0	604,454	0	604,454
61.00 Emergency	0	0	0	0	0	0	0	0	5,496,246	0	5,496,246
63.50 RHC	0	0	0	0	0	0	0	0	2,400,432	0	2,400,432
63.51 RHC II	0	0	0	0	0	0	0	0	4,243,919	0	4,243,919
63.52 RHC III	0	0	0	0	0	0	0	0	9,841,265	0	9,841,265
68.00 Diabetes Education	0	0	0	0	0	0	0	0	84,951	0	84,951
71.00 Home Health Agency	0	0	0	0	0	0	0	0	3,032,778	0	3,032,778
92.01 CLHF	0	0	0	0	0	0	0	0	1,170,407	0	1,170,407
92.02 Hospice Thrift and MOW	0	0	0	0	0	0	0	0	777,638	0	777,638
93.00 Hospice	0	0	0	0	0	0	0	0	3,517,879	0	3,517,879
94.00 Home Oxygen	0	0	0	0	0	0	0	0	1,178,324	0	1,178,324
94.01 Home Infusion	0	0	0	0	0	0	0	0	2,218	0	2,218
94.02 Ambulatory Infusion	0	0	0	0	0	0	0	0	3,579,385	0	3,579,385
94.03 Home Medical Equipment	0	0	0	0	0	0	0	0	432,323	0	432,323
NONREIMBURSABLE COST CENTER											
96.00 Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	0	0	0
97.00 Research	0	0	0	0	0	0	0	0	0	0	0
97.01 Development	0	0	0	0	0	0	0	0	746,706	0	746,706
98.00 Physicians' Private Offices	0	0	0	0	0	0	0	0	136,945	0	136,945
99.01 Employee Housing	0	0	0	0	0	0	0	0	6,960	0	6,960
99.02 Physician Relations	0	0	0	0	0	0	0	0	1,391,413	0	1,391,413
99.03	0	0	0	0	0	0	0	0	0	0	0
99.04	0	0	0	0	0	0	0	0	0	0	0
99.05	0	0	0	0	0	0	0	0	0	0	0
100.00 Auxillary	0	0	0	0	0	0	0	0	742,395	0	742,395
100.01	0	0	0	0	0	0	0	0	0	0	0
100.02	0	0	0	0	0	0	0	0	0	0	0
100.03	0	0	0	0	0	0	0	0	0	0	0
100.04	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0	0	0	111,996,529	0	111,996,529

STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:
FEATHER RIVER HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2008

	EMP BENE (GROSS SALARIES)	STAT (Adj)	STAT (Adj)	STAT (Adj)	STAT (Adj)	STAT (Adj)	STAT (Adj)	STAT (Adj)	STAT (Adj)	ADM & GEN (ACCUM COST)	MAINT & REPAIRS (SQ.FT)	
ANCILLARY COST CENTERS												
37.00	Operating Room	3,049,421	6.01 (Adj)	6.03 (Adj)	6.04 (Adj)	6.05 (Adj)	6.06 (Adj)	6.07 (Adj)	6.08 (Adj)	9,012,218	9,439	
38.00	Recovery Room									0		
39.00	Delivery Room and Labor Room	1,064,586								1,602,586	1,780	
40.00	Anesthesiology									0		
41.00	Radiology - Diagnostic	2,620,530								5,158,743	7,664	
42.00	Cancer Center	561,989								1,611,268	5,731	
43.00	Radiology - Therapeutic									0		
44.00	Radioisotope Laboratory	254,253								734,221	719	
44.01	Pathological Lab	2,152,038								4,980,014	2,447	
46.00	Whole Blood & Packed Red Blood									627,704		
47.00	Blood Storing and Processing									0		
48.00	Intravenous Therapy									0		
49.00	Respiratory Therapy									2,115,001	2,730	
50.00	Physical Therapy	1,332,517								1,973,518	9,240	
51.00	Occupational Therapy	1,294,015								0		
51.01	Cardiac Rehab	206,037								318,553	939	
51.02	Pulmonary Rehab									0		
52.00	Speech Pathology									0		
53.00	Electrocardiology	1,152,621								2,702,717	4,187	
54.00	Electroencephalography	336,256								557,058	3,475	
55.00	Medical Supplies Charged to Patients									695,085		
56.00	Drugs Charged to Patients									4,233,443		
57.00	Renal Dialysis									0		
60.00	Clinic	315,202								502,182		
61.00	Emergency	2,608,429								3,927,090	2,281	
63.50	RHC	788,477								1,801,994	4,562	
63.51	RHC II	1,342,115								2,906,104	21,752	
63.52	RHC III	2,055,453								7,278,681	21,752	
68.00	Diabetes Education	25,749								57,421	315	
71.00	Home Health Agency	1,687,729								2,606,541		
92.01	CLHF	627,134								966,719	1,450	
92.02	Hospice Thrift and MOW	203,527								518,971		
93.00	Hospice	1,142,313								1,932,220		
94.00	Home Oxygen	381,129								895,910	1,350	
94.01	Home Infusion	37								1,915		
94.02	Ambulatory Infusion	1,158,113								2,941,433	4,669	
94.03	Home Medical Equipment	167,617								367,123		
NONREIMBURSABLE COST CENTERS												
96.00	Gift, Flower, Coffee Shop & Canteen									0		
97.00	Research									0		
97.01	Development	122,216								626,216	852	
98.00	Physicians' Private Offices	2,037								53,432	1,859	
99.01	Employee Housing	509								6,008		
99.02	Physician Relations	57,170								1,196,529	207	
99.03		0								0		
99.04		0								0		
99.05		0								0		
100.00	Auxiliary	99,365								459,748	2,489	
100.01		0								0		
100.02		0								0		
100.03		0								0		
100.04		0								0		
TOTAL												
	COST TO BE ALLOCATED	50,709,249	0	0	0	0	0	0	0	96,667,745	158,823	
	UNIT COST MULTIPLIER - SCH 8	15,914,605	0	0	0	0	0	0	0	15,328,783	1,600,815	
		0.313840	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.158572	10.079238	

STATE OF CALIFORNIA

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

SCHEDULE 9.2

Provider Name:
FEATHER RIVER HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2008

	OPER PLANT (SQ.FT) (Adj 23)	LAUNDRY & LINEN (LB LNDRY)	HOUSE-KEEPING (HR SERV)	DIETARY (MEALS SERVED)	CAFETERIA	MAINT OF PERSONNEL (# HOUSED)	NURSING ADMIN (NURSE HR)	CENT SERV & SUPPLY (CST REQ)	PHARMACY (COSTS REQUIS)	MED REC (TIME SPENT)	SOC SERV (TIME SPENT)	STAT
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												
6.04												
6.05												
6.06												
6.07												
6.08												
6.00												
7.00												
8.00												
9.00												
10.00												
11.00	559											
12.00	1,704	72,133										
13.00	2,658	229	91									
14.00	1,626	384	546	116,087								
15.00	469		260									
16.00	1,899	964	273									
17.00	2,400		364					474				
18.00	3,461		338									
19.00	140		119									
19.02												
19.03												
20.00												
21.00												
22.00												
23.00												
24.00												
25.00	14,865	319,452	12,619	60,087	12,130		12,130	8,093	35,339	44,763,297	53,040	
26.00	3,349	10,643	5,824	6,854	3,150		3,150	10,832	17,789	21,647,077	31,980	
27.00												
28.00												
29.00												
30.00												
31.00												
32.00												
33.00	1,951		971		283		283	97	3	2,252,816	2,340	
34.00												
35.00												
36.00												
36.01												
36.02												

IMPATIENT ROUTINE COST CENTERS

- Adults & Pediatrics (Gen Routine)
- Intensive Care Unit
- Coronary Care Unit
- Neonatal Intensive Care Unit
- Surgical Intensive Care
- Subprovider I
- Subprovider II
- Nursery
- Medicare Certified Nursing Facility
- Distinct Part Nursing Facility
- Adult Subacute Care Unit
- Subacute Care Unit II
- Transitional Care Unit

STATE OF CALIFORNIA

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

SCHEDULE 9.2

Provider Name:
FEATHER RIVER HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2008

	OPER PLANT (SQ FT)	LAUNDRY & LINEN (LB LNDRY)	HOUSE-KEEPING (HR SERV)	DIETARY (MEALS SERVED)	CAFETERIA	MAINT OF PERSONNEL (# HOUSED)	NURSING ADMIN (NURSE HR)	CENT SERV & SUPPLY (CST REQ)	PHARMACY (COSTS REQUIS)	MED REC (TIME SPENT)	SOC SERV (TIME SPENT)	STAT
ANCILLARY COST CENTERS												
37.00	9,439	82,688	3,354		3,861		3,861	5,700	13,044	141,085,849		
38.00												
39.00	1,780		971		419		419			5,931,388		
40.00												
41.00	7,664	52,731	1,906		4,368		4,368	1,518	98,757	71,532,087		
41.01	5,731		1,040		767			104	262	9,100,099		780
42.00												
43.00	719		109		256		256		449	5,312,755		19.00 (Adj)
44.00	2,447		884		4,153				15,785	97,638,381		(Adj)
44.01										842,531		
46.00												
47.00												
48.00												
49.00	2,730		182		1,952		1,952	60	130	16,800,603		
50.00	9,240	47,782	1,222		1,963			21	320	8,729,026		
51.00												
51.01	939		261		237		237		6	648,315		
51.02												
52.00												
53.00	4,187	30,176	1,888		1,554		1,554	736	26,552	44,300,233		
54.00	3,475		868		513		513			3,701,870		
55.00										2,547,492		
56.00										78,583,553		
57.00												
60.00			195		461				89	1,432,785		
61.00	2,281	53,695	3,640		3,450			4,042	22,485	63,052,822		10,530
63.00	4,562	4,204	910		1,533				8,909			
63.51	21,752	482	2,080		2,891				13,809			
63.52	21,752	7,489	8,840		4,525				31,858			
68.00	315		182		54		54			86,636		
71.00			260									
92.01	1,450	964	1,300	863				269	1			
92.02			520	22,949					168			
93.00												
94.00	1,350		130		610			64	85,365			
94.01									5,988			
94.02	4,669		91		1,744				6	4,262,225		
94.03			156						127			
NONREIMBURSABLE COST CENTERS												
96.00												
97.00												
97.01	852											
98.00	1,859		884									
99.01												
99.02	207											
99.03												
99.04												
99.05												
100.00	2,489		130	26,714								
100.01												
100.02												
100.03												
100.04												
TOTAL	146,970	684,016	53,408	233,554	57,084	0	28,777	32,010	377,246	624,251,840	98,670	0
COST TO BE ALLOCATED	2,173,879	622,395	1,740,343	1,255,507	1,204,857	0	1,707,855	526,538	5,648,682	2,275,651	153,605	0
UNIT COST MULTIPLIER - SCH 8	14,791,308	0,909,913	32,585,811	5,375,662	21,106,730	0,000,000	59,347,917	16,449,181	14,973,472	0,003,645	1,556,758	0,000,000

Provider Name:
FEATHER RIVER HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2008

	STAT	STAT	NONPHY ANESTH (ASG TIME)	NURSE SCHOOL (ASG TIME)	I&R-SAL & FRINGES (ASG TIME)	I&R-PRG COST (ASG TIME)	PARAMED EDUCAT (ASG TIME)
	19.02 (Adj)	19.03 (Adj)	20.00 (Adj)	21.00 (Adj)	22.00 (Adj)	23.00 (Adj)	24.00 (Adj)
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(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							
6.04							
6.05							
6.06							
6.07							
6.08							
6.00							
7.00							
8.00							
9.00							
10.00							
11.00							
12.00							
13.00							
14.00							
15.00							
16.00							
17.00							
18.00							
19.00							
19.02							
19.03							
20.00							
21.00							
22.00							
23.00							
24.00							
IMPATIENT ROUTINE COST CENTERS							
25.00							
26.00							
27.00							
28.00							
29.00							
30.00							
31.00							
32.00							
33.00							
34.00							
35.00							
36.00							
36.01							
36.02							

TRIAL BALANCE OF EXPENSES

Provider Name:
FEATHER RIVER HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2008

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	GENERAL SERVICE COST CENTERS			
1.00	Old Cap Rel Costs-Bldg & Fixtures	\$ 28,556	\$ 0	\$ 28,556
2.00	Old Cap Rel Costs-Movable Equipment	478	0	478
3.00	New Cap Rel Costs-Bldg & Fixtures	1,232,477	(1,112,700)	119,777
4.00	New Cap Rel Costs-Movable Equipment	2,004,795	0	2,004,795
4.01			0	0
4.02			0	0
4.03			0	0
4.04			0	0
4.05			0	0
4.06			0	0
4.07			0	0
4.08			0	0
5.00	Employee Benefits	16,098,915	(191,192)	15,907,723
6.01	Non-Patient Telephones		0	0
6.02	Data Processing		0	0
6.03	Purchasing/Receiving		0	0
6.04	Patient Admitting		0	0
6.05	Patient Business Office		0	0
6.06			0	0
6.07			0	0
6.08			0	0
6.00	Administrative and General	13,151,082	(700,125)	12,450,957
7.00	Maintenance and Repairs	1,296,418	(111,838)	1,184,580
8.00	Operation of Plant	1,614,959	0	1,614,959
9.00	Laundry and Linen Service	514,344	0	514,344
10.00	Housekeeping	1,139,753	0	1,139,753
11.00	Dietary	834,709	0	834,709
12.00	Cafeteria	286,073	0	286,073
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	1,121,216	0	1,121,216
15.00	Central Services & Supply	321,674	0	321,674
16.00	Pharmacy	4,182,821	4,540	4,187,361
17.00	Medical Records and Library	1,481,987	0	1,481,987
18.00	Social Service	96,359	0	96,359
19.00			0	0
19.02			0	0
19.03			0	0
20.00			0	0
21.00	Nursing School		0	0
22.00	Intern & Res Service-Salary & Fringes		0	0
23.00	Intern & Res Other Program		0	0
24.00	Paramedical Ed Program		0	0
	INPATIENT ROUTINE COST CENTERS			
25.00	Adults & Pediatrics (Gen Routine)	8,229,120	0	8,229,120
26.00	Intensive Care Unit	3,196,931	0	3,196,931
27.00	Coronary Care Unit		0	0
28.00	Neonatal Intensive Care Unit		0	0
29.00	Surgical Intensive Care		0	0
30.00	Subprovider I		0	0
31.00	Subprovider II		0	0
32.00			0	0
33.00	Nursery	1,132,412	0	1,132,412
34.00	Medicare Certified Nursing Facility		0	0
35.00	Distinct Part Nursing Facility		0	0
36.00	Adult Subacute Care Unit		0	0
36.01	Subacute Care Unit II		0	0
36.02	Transitional Care Unit		0	0

TRIAL BALANCE OF EXPENSES

Provider Name:
FEATHER RIVER HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2008

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

(To Schedule 8)

STATE OF CALIFORNIA

Provider Name:
FEATHER RIVER HOSPITAL

ADJUSTMENTS TO REPORTED COSTS

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

(To Sch 10)

Provider Name		Fiscal Period		Provider NPI		Adjustments		
FEATHER RIVER HOSPITAL		JANUARY 1, 2008 THROUGH DECEMBER 31, 2008		1518940667		32		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
1	1	Not Reportec				\$0	\$366,787	\$366,787
<p>AB 5 and AB 1183 Reductions:</p> <p>The services provided to Medi-Cal inpatients in Noncontract acui 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 14105.24f</p>								

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

*Balance carried forward from prior/to subsequent adjustments

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

*Balance carried forward from prior/to subsequent adjustments

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

*Balance carried forward from prior/to subsequent adjustments

Provider Name		Fiscal Period		Provider NPI		Adjustments		
FEATHER RIVER HOSPITAL		JANUARY 1, 2008 THROUGH DECEMBER 31, 2008		1518940667		32		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
ADJUSTMENTS TO REPORTED COSTS								
17	10A	A	6.00	7	Administrative and General	* \$12,504,468		
					To eliminate a capital item in conjunction with adjustment 8 to include the depreciation expense for proper cost determination. 42 CFR 413.20, 413.24, and 431.107 CMS Pub. 15-1, Sections 2300 and 2304		(\$44,576)	
18					To eliminate travel expense due to lack of documentation. 42 CFR 413.20, 413.24, and 431.107 CMS Pub. 15-1, Sections 2300 and 2304, W&I Code 14124.2(b)		(3,170)	
19					To eliminate travel expense due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		(4,765)	
20					To eliminate Pathology Sciences expense due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		(1,000)	\$12,450,957
							(\$53,511)	
21	10A	A	7.00	7	Maintenance and Repairs To eliminate maintenance and repairs expense due to lack of documentation. 42 CFR 413.20, 413.24, and 431.107 CMS Pub. 15-1, Sections 2300 and 2304, W&I Code 14124.2(b)	* \$1,195,093	(\$10,513)	\$1,184,580
22	10A	A	60.00	7	Clinic	\$177,726	\$225,533	\$403,259
	10A	A	63.50	7	RHC	1,493,073	20,369	1,513,442
	10A	A	63.51	7	RHC II	2,457,294	27,600	2,484,894
	10A	A	63.52	7	RHC III	6,341,590	96,058	6,437,648
					To reverse the provider's elimination of expenses for proper cost finding. 42 CFR 413.9, 413.20, and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			

*Balance carried forward from prior/to subsequent adjustments

Provider Name		Fiscal Period		Provider NPI		Adjustments		
FEATHER RIVER HOSPITAL		JANUARY 1, 2008 THROUGH DECEMBER 31, 2008		1518940667		32		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
ADJUSTMENT TO REPORTED STATISTICS								
23	9	B-1	6.00	1-4	Administrative and General (Square Feet)	99,415	(67)	99,348
	9	B-1	25.00	1-4,7,8	Adults & Pediatrics (Gen Routine)	14,957	(92)	14,865
	9	B-1	49.00	1-4,7,8	Respiratory Therapy	2,541	189	2,730
	9	B-1	51.01	1-4,7,8	Cardiac Rehab	919	20	939
	9	B-1	54.00	1-4,7,8	Electroencephalography	1,925	1,550	3,475
	9	B-1	63.50	1-4,7,8	RHC	0	4,562	4,562
	9	B-1	63.51	7,8	RHC II	26,314	(4,562)	21,752
	9	B-1	63.52	1-4,7,8	RHC III	0	21,752	21,752
	9	B-1	1.00-4.00	1-4	Total - Square Feet	215,716	23,352	239,068
	9	B-1	7.00	7	Total - Square Feet	135,404	23,419	158,823
	9	B-1	8.00	8	Total - Square Feet	123,551	23,419	146,970
To adjust square footage statistics to agree with the Provider's records. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306								

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

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

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

-Continued on next page-

*Balance carried forward from prior/to subsequent adjustments

Provider Name		Fiscal Period		Provider NPI		Adjustments					
FEATHER RIVER HOSPITAL		JANUARY 1, 2008 THROUGH DECEMBER 31, 2008		1518940667		32					
Report References											
Adj. No.	Audit Report	Work Sheet	Cost Report		As Reported	Increase (Decrease)	As Adjusted				
			Part	Title				Line	Col.		
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NON CONTRACT											
<p>-Continued from previous page-</p> <p>To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary Payment Data: Service Period: January 01, 2008 through December 31, 2008 Payment Period: January 01, 2008 through May 01, 2012 Service Period: January 01, 2008 through December 31, 2008 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Sections 51173, 51511, 51541, and 51542</p>											
31	4	D-1	I	XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics	*	3,030.00	(37.25)	2,992.75
	4A	D-1	II	XIX	42.00	4	Medi-Cal Days - Nursery	*	1,085.00	(9.00)	1,076.00
	4A	D-1	II	XIX	43.00	4	Medi-Cal Days - Intensive Care Unit	*	470.00	(24.00)	446.00
<p>To eliminate Medi-Cal routine days for billed Medi-Cal days by 25% and 50%, for claims submitted during the 7th through 9th month (RAD Code 475) and 10th through the 12th month (RAD Code 476) after the month of service, respectively. W&I Code 14115</p>											

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