

**REPORT  
ON THE  
COST REPORT REVIEW**

**SHASTA REGIONAL MEDICAL CENTER  
REDDING, CALIFORNIA  
PROVIDER NUMBERS: HSP30312J / NPI 1033187182**

**FISCAL PERIOD ENDED  
OCTOBER 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: Brittney Heth**



DAVID MAXWELL-JOLLY  
*Director*

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



ARNOLD SCHWARZENEGGER  
*Governor*

October 14, 2010

John Reger, Trustee  
280 Hempstead Drive, Suite C  
Redding, CA 96002

PROVIDER: SHASTA REGIONAL MEDICAL CENTER  
PROVIDER NO. HSP30312J / NPI 1033187182  
FISCAL PERIOD ENDED OCTOBER 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, 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 \$1,447,981 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

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

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

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

John Melton, Chief  
Office of Administrative Appeals and Hearings  
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 95899-7413

**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 95814-5005  
(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

cc: Jeff Brown  
Hospital Management Services  
211 E. Imperial Hwy, Suite 102  
Fullerton, CA 92835

John Reger, Trustee  
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Byron Lee Lynch  
PO Box 685  
Shasta Lake, CA 96019

Michael Dacquisto  
1901 Court Street  
Redding, CA 96001

**SUMMARY OF FINDINGS**

**Provider Name:**  
SHASTA REGIONAL MEDICAL CENTER

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

		SETTLEMENT	COST
<b>1. Medi-Cal Noncontract Settlement (SCHEDULE 1)</b> <b>Provider No. HSP30312J / 1033187182</b>	Reported	\$ 1,956,206	
	Net Change	\$ (3,404,187)	
	Audited Amount Due Provider (State)	\$ (1,447,981)	
<b>2. Subprovider I (SCHEDULE 1-1)</b> <b>Provider No.</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>3. Subprovider II (SCHEDULE 1-2)</b> <b>Provider No.</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>4. Medi-Cal Contract Cost (CONTRACT SCH 1)</b> <b>Provider No.</b>	Reported		\$ 0
	Net Change		\$ 0
	Audited Cost		\$ 0
	Audited Amount Due Provider (State)	\$ 0	
<b>5. Distinct Part Nursing Facility (DPNF SCH 1)</b> <b>Provider No.</b>	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
<b>6. Distinct Part Nursing Facility (DPNF SCH 1-1)</b> <b>Provider No.</b>	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
<b>7. Adult Subacute (ADULT SUBACUTE SCH 1)</b> <b>Provider No.</b>	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
<b>8. Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7)</b>		\$ (1,447,981)	
<b>9. Total Medi-Cal Cost</b>			\$ 0

**SUMMARY OF FINDINGS**

**Provider Name:**  
**SHASTA REGIONAL MEDICAL CENTER**

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

		SETTLEMENT	COST
<b>10. Subacute (SUBACUTE SCH 1-1)</b>	<b>Provider No.</b>		
	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
<b>11. Rural Health Clinic (RHC SCH 1)</b>	<b>Provider No.</b>		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>12. Rural Health Clinic (RHC 95-210 SCH 1)</b>	<b>Provider No.</b>		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>13. Rural Health Clinic (RHC 95-210 SCH 1-1)</b>	<b>Provider No.</b>		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>14. County Medical Services Program (CMSP SCH 1)</b>	<b>Provider No.</b>		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>15. Transitional Care (TC SCH 1)</b>	<b>Provider No.</b>		
	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
<b>16. Total Other Settlement Due Provider - (Lines 10 through 15)</b>		\$ 0	
<b>17. Total Combined Audited Settlement Due Provider (State/CMSP/RHC) - (Line 8 + Line 16)</b>		\$ (1,447,981)	

## COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:  
SHASTA REGIONAL MEDICAL CENTER

Fiscal Period Ended:  
OCTOBER 31, 2008

Provider No.  
HSP30312J / 1033187182

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ <u>13,722,044</u>	\$ <u>10,317,287</u>
2. Excess Reasonable Cost Over Charges (Schedule 2)	\$ <u>0</u>	\$ <u>0</u>
3. Medi-Cal Inpatient Hospital Based Physician Services	\$ <u>0</u>	\$ <u>N/A</u>
4.	\$ <u>0</u>	\$ <u>0</u>
5. TOTAL COST-Reimbursable to Provider (Lines 1 through 4)	\$ <u>13,722,044</u>	\$ <u>10,317,287</u>
6. Interim Payments (Adj 38 )	\$ <u>(11,765,838)</u>	\$ <u>(11,765,268)</u>
7. Balance Due Provider (State)	\$ <u>1,956,206</u>	\$ <u>(1,447,981)</u>
8. Duplicate Payments (Adj )	\$ <u>0</u>	\$ <u>0</u>
9.	\$ <u>0</u>	\$ <u>0</u>
10.	\$ <u>0</u>	\$ <u>0</u>
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ <u><u>1,956,206</u></u>	\$ <u><u>(1,447,981)</u></u>
	(To Summary of Findings)	

COMPUTATION OF LESSER OF  
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:  
SHASTA REGIONAL MEDICAL CENTERFiscal Period Ended:  
OCTOBER 31, 2008Provider No.  
HSP30312J / 1033187182

REPORTED

AUDITED

## REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3) \$ 13,722,044 \$ 10,497,855

## CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj 37 ) \$ 13,387,208 \$ 14,544,1753. Inpatient Ancillary Service Charges (Adj 37 ) \$ 64,681,281 \$ 65,660,6154. Total Charges - Medi-Cal Inpatient Services \$ 78,068,489 \$ 80,204,7905. Excess of Customary Charges Over Reasonable Cost  
(Line 4 minus Line 1) \* \$ 64,346,445 \$ 69,706,9356. Excess of Reasonable Cost Over Customary Charges  
(Line 1 minus Line 4) \$ 0 \$ 0  
(To Schedule 1)

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



COMPUTATION OF  
MEDI-CAL NET COSTS OF COVERED SERVICESProvider Name:  
SHASTA REGIONAL MEDICAL CENTERFiscal Period Ended:  
OCTOBER 31, 2008Provider No.  
HSP30312J / 1033187182

	<u>REPORTED</u>	<u>AUDITED</u>
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ <u>5,794,392</u>	\$ <u>5,456,195</u>
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ <u>7,927,652</u>	\$ <u>5,041,660</u>
3. Medi-Cal Inpatient Hospital Based Physician for Intern and Resident Services (Sch )	\$ <u>0</u>	\$ <u>0</u>
4.	\$ <u>0</u>	\$ <u>0</u>
5.	\$ <u>0</u>	\$ <u>0</u>
6. SUBTOTAL (Sum of Lines 1 through 5)	\$ <u>13,722,044</u>	\$ <u>10,497,855</u>
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	\$ <u>(See Schedule 1)</u>	\$ <u>0</u>
8. SUBTOTAL	\$ <u>13,722,044</u>	\$ <u>10,497,855</u>
	(To Schedule 2)	
9. Coinsurance (Adj 38 )	\$ <u>0</u>	\$ <u>(180,568)</u>
10. Patient and Third Party Liability (Adj )	\$ <u>0</u>	\$ <u>0</u>
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ <u>13,722,044</u>	\$ <u>10,317,287</u>
	(To Schedule 1)	

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:  
SHASTA REGIONAL MEDICAL CENTERFiscal Period Ended:  
OCTOBER 31, 2008Provider No.  
HSP30312J / 1033187182

## GENERAL SERVICE UNIT NET OF SWING-BED COSTS

REPORTED	AUDITED
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## INPATIENT DAYS

1. Total Inpatient Days (include private & swing-bed) (Adj )	33,008	33,008
2. Inpatient Days (include private, exclude swing-bed)	33,008	33,008
3. Private Room Days (exclude swing-bed private room) (Adj )	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj )	33,008	33,008
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) (Adjs 34, 39)	3,121	3,664.75

## 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)	\$ 31,509,197	\$ 27,006,645
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)	\$ 31,509,197	\$ 27,006,645

## PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 84,510,052	\$ 84,510,052
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 0.372846	\$ 0.319567
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)	\$ 0.00	\$ 0.00
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)	\$ 31,509,197	\$ 27,006,645

## PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 954.59	\$ 818.18
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 2,979,275	\$ 2,998,425
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 4,948,377	\$ 2,043,235
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 7,927,652	\$ 5,041,660

( To Schedule 3 )

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:  
SHASTA REGIONAL MEDICAL CENTERFiscal Period Ended:  
OCTOBER 31, 2008Provider No.  
HSP30312J / 1033187182

	REPORTED	AUDITED
<b>SPECIAL CARE AND/OR NURSERY UNITS</b>		
<b>NURSERY</b>		
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
<b>INTENSIVE CARE UNIT</b>		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 15,123,725	\$ 10,350,071
7. Total Inpatient Days (Adj )	5,917	5,917
8. Average Per Diem Cost	\$ 2,555.98	\$ 1,749.21
9. Medi-Cal Inpatient Days (Adjs 34, 39 )	1,936	1,118.00
10. Cost Applicable to Medi-Cal	\$ 4,948,377	\$ 1,955,617
<b>CORONARY CARE UNIT</b>		
11. Total Inpatient Routine Cost (Sch 8, Line 27, Col 27)	\$ 0	\$ 0
12. Total Inpatient Days (Adj )	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Adj )	0	0
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>NEONATAL INTENSIVE CARE UNIT</b>		
16. Total Inpatient Routine Cost (Sch 8, Line 28, Col 27)	\$ 0	\$ 0
17. Total Inpatient Days (Adj )	0	0
18. Average Per Diem Cost	\$ 0.00	\$ 0.00
19. Medi-Cal Inpatient Days (Adj )	0	0
20. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>SURGICAL INTENSIVE CARE UNIT</b>		
21. Total Inpatient Routine Cost (Sch 8, Line 29, Col 27)	\$ 0	\$ 0
22. Total Inpatient Days (Adj )	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Adj )	0	0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>ADMINISTRATIVE DAYS</b>		
26. Per Diem Rate (Adj 35 )	\$ 0.00	\$ 322.13
27. Medi-Cal Inpatient Days (Adj 35 )	0	260
28. Cost Applicable to Medi-Cal	\$ 0	\$ 83,754
<b>ADMINISTRATIVE DAYS</b>		
29. Per Diem Rate (Adj 35 )	\$ 0.00	\$ 351.26
30. Medi-Cal Inpatient Days (Adj 35 )	0	11
31. Cost Applicable to Medi-Cal	\$ 0	\$ 3,864
32. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,28,31)	\$ 4,948,377	\$ 2,043,235

(To Schedule 4)

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:  
SHASTA REGIONAL MEDICAL CENTERFiscal Period Ended:  
OCTOBER 31, 2008Provider No.  
HSP30312J / 1033187182

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)

SCHEDULE OF MEDI-CAL ANCILLARY COSTS

Provider Name:  
SHASTA REGIONAL MEDICAL CENTER

Fiscal Period Ended:  
OCTOBER 31, 2008

Provider No:  
HSP30312J / 1033187182

ANCILLARY COST CENTERS		TOTAL ANCILLARY COST *	TOTAL ANCILLARY CHARGES (Adjs 31 - 33 )	RATIO COST TO CHARGES	MEDI-CAL CHARGES (From Schedule 6)	MEDI-CAL COST
37.00	Operating Room	\$ 13,646,477	\$ 147,043,706	0.092806	\$ 7,604,735	\$ 705,762
38.00	Recovery Room	0	0	0.000000	0	0
39.00	Delivery Room and Labor Room	0	0	0.000000	0	0
40.00	Anesthesiology	0	0	0.000000	0	0
41.00	Radiology - Diagnostic	6,670,503	76,898,749	0.086744	5,518,109	478,663
41.01		0	0	0.000000	0	0
42.00	Radiology - Therapeutic	0	0	0.000000	0	0
43.00	Radioisotope	891,564	7,028,452	0.126851	645,786	81,918
44.00	Laboratory	7,238,302	147,546,018	0.049058	14,171,979	695,248
44.01	Pathological Lab	0	0	0.000000	0	0
46.00	Whole Blood	0	0	0.000000	0	0
47.00	Blood Storing and Processing	1,620,884	2,739,140	0.591749	449,891	266,223
49.00	Respiratory Therapy	3,186,398	34,936,567	0.091205	2,163,042	197,281
50.00	Physical Therapy	1,657,201	20,523,570	0.080746	1,988,876	160,594
52.00	Speech Pathology	196,778	1,511,495	0.130188	95,277	12,404
53.00	Electrocardiology	1,055,330	19,606,892	0.053824	393,755	21,194
53.02	Cardiac Rehab	6,633,191	45,582,821	0.145520	2,535,705	368,995
53.03	Vascular Lab	757,563	6,996,183	0.108282	0	0
53.04	Pulmonary Rehab	269,006	395,600	0.679995	0	0
54.00	Electroencephalography	410,260	802,595	0.511167	56,246	28,751
55.00	Medical Supplies Charged to Patients	18,018,854	168,467,650	0.106957	10,917,204	1,167,675
55.01	Orthotics	0	0	0.000000	0	0
56.00	Drugs Charged to Patients	11,064,169	194,862,252	0.056779	16,320,163	926,650
57.00	Renal Dialysis	384,994	982,547	0.391833	93,773	36,743
59.00		0	0	0.000000	0	0
59.01		0	0	0.000000	0	0
59.02		0	0	0.000000	0	0
59.03		0	0	0.000000	0	0
60.00	Clinic	5,460,860	13,701,466	0.398560	0	0
60.01	Other Clinic Services	0	0	0.000000	0	0
61.00	Emergency	7,368,446	64,719,020	0.113853	2,706,074	308,094
62.00	Observation Beds	0	0	0.000000	0	0
65.00	Ambulance	50,311	31,635	1.590347	0	0
71.00		0	0	0.000000	0	0
82.00		0	0	0.000000	0	0
83.00		0	0	0.000000	0	0
84.00		0	0	0.000000	0	0
85.00		0	0	0.000000	0	0
TOTAL		\$ 86,581,091	\$ 954,376,358		\$ 65,660,615	\$ 5,456,195

(To Schedule 3)

\* From Schedule 8, Column 27













STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.1

Provider Name:  
SHASTA REGIONAL MEDICAL CENTER

Fiscal Period Ended:  
OCTOBER 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
<b>ANCILLARY COST CENTERS</b>												
37.00 Operating Room	0	926,882	0	0	0	0	0	0	0	0	10,728,167	1,184,397
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	0	0
41.00 Radiology - Diagnostic	0	530,171	0	0	0	0	0	0	0	0	5,498,432	607,031
41.01	0	0	0	0	0	0	0	0	0	0	0	0
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
43.00 Radioisotope	0	68,519	0	0	0	0	0	0	0	0	689,751	76,149
44.00 Laboratory	0	552,534	0	0	0	0	0	0	0	0	5,776,771	637,760
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	0	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	0	318,930	0	0	0	0	0	0	0	0	1,415,775	156,303
50.00 Physical Therapy	0	161,929	0	0	0	0	0	0	0	0	2,530,550	279,374
52.00 Speech Pathology	0	12,175	0	0	0	0	0	0	0	0	1,133,025	125,087
53.00 Electrocardiology	0	90,241	0	0	0	0	0	0	0	0	169,592	18,723
53.02 Cardiac Rehab	0	65,376	0	0	0	0	0	0	0	0	869,409	95,983
53.03 Vascular Lab	0	201,408	0	0	0	0	0	0	0	0	5,829,384	643,568
53.04 Pulmonary Rehab	0	23,051	0	0	0	0	0	0	0	0	650,312	71,795
54.00 Electroencephalography	0	12,192	0	0	0	0	0	0	0	0	146,744	16,201
55.00 Medical Supplies Charged to Patients	0	120,016	0	0	0	0	0	0	0	0	199,948	22,074
55.01 Orthotics	0	0	0	0	0	0	0	0	0	0	0	0
56.00 Drugs Charged to Patients	0	388,234	0	0	0	0	0	0	0	0	14,007,485	1,546,436
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	6,811,318	751,974
59.00	0	0	0	0	0	0	0	0	0	0	343,843	37,961
59.01	0	0	0	0	0	0	0	0	0	0	0	0
59.02	0	0	0	0	0	0	0	0	0	0	0	0
59.03	0	0	0	0	0	0	0	0	0	0	0	0
60.00 Clinic	0	448,535	0	0	0	0	0	0	0	0	4,779,235	527,631
60.01 Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0	0
61.00 Emergency	0	715,733	0	0	0	0	0	0	0	0	5,428,511	599,311
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
65.00 Ambulance	0	0	0	0	0	0	0	0	0	0	45,216	4,992
71.00	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
<b>NONREIMBURSABLE COST CENTE</b>												
96.00 Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	0	0	0	0
97.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
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	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
100.05 Public Relations	0	30,997	0	0	0	0	0	0	0	0	571,560	63,101
<b>TOTAL</b>	<b>0</b>	<b>9,969,303</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>124,770,189</b>	<b>12,405,176</b>



STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.2

Provider Name:  
SHASTA REGIONAL MEDICAL CENTER

Fiscal Period Ended:  
OCTOBER 31, 2008

TRIAL BALANCE EXPENSES	MAINT & REPAIRS 7.00	OPER PLANT 8.00	LAUNDRY & LINEN 9.00	HOUSEKEEP 10.00	DIETARY 11.00	CAFE 12.00	MAINT OF PERSONNEL 13.00	NURSING ADMIN 14.00	CENTRAL SERVICE & SUPPLY 15.00	PHARMACY 16.00	MEDICAL RECORDS & LIBRARY 17.00	SOCIAL SERVICE 18.00
<b>ANCILLARY COST CENTERS</b>												
37.00 Operating Room	0	709,352	59,795	226,133	0	206,160	0	0	0	0	477,541	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	0	0	0	0
41.00 Radiology - Diagnostic	0	118,804	30,358	37,873	0	95,971	0	0	0	0	249,737	0
41.01	0	0	0	0	0	0	0	0	0	0	0	0
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
43.00 Radioisotope	0	69,893	0	22,281	0	10,863	0	0	0	0	22,826	0
44.00 Laboratory	0	169,661	0	54,086	0	120,852	0	0	0	0	479,172	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	0	30,264	0	9,648	0	0	0	0	0	0	8,896	0
49.00 Respiratory Therapy	0	48,439	0	15,442	0	60,426	0	0	0	0	113,460	0
50.00 Physical Therapy	0	220,879	0	70,413	0	39,099	0	0	0	0	66,653	0
52.00 Speech Pathology	0	0	0	0	0	3,554	0	0	0	0	4,909	0
53.00 Electrocardiology	0	2,779	0	886	0	21,327	0	0	0	0	63,676	0
53.02 Cardiac Rehab	0	3,863	0	1,231	0	7,109	0	0	0	0	148,035	0
53.03 Vascular Lab	0	0	8,433	0	0	0	0	0	0	0	22,721	0
53.04 Pulmonary Rehab	0	57,888	0	18,454	0	28,436	0	0	0	0	1,285	0
54.00 Electroencephalography	0	138,063	0	44,013	0	3,554	0	0	0	0	2,607	0
55.00 Medical Supplies Charged to Patients	0	5,919	0	1,887	0	56,872	0	0	1,853,137	0	547,117	0
55.01 Orthotics	0	0	0	0	0	0	0	0	0	0	0	0
56.00 Drugs Charged to Patients	0	0	0	0	0	71,090	0	0	0	2,796,950	632,837	0
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	3,191	0
59.00	0	0	0	0	0	0	0	0	0	0	0	0
59.01	0	0	0	0	0	0	0	0	0	0	0	0
59.02	0	0	0	0	0	0	0	0	0	0	0	0
59.03	0	0	0	0	0	0	0	0	0	0	0	0
60.00 Clinic	0	71,783	613	22,883	0	14,218	0	0	0	0	44,497	0
60.01 Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0	0
61.00 Emergency	0	135,367	79,267	43,154	0	127,961	0	734,678	0	0	210,182	0
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
65.00 Ambulance	0	0	0	0	0	0	0	0	0	0	103	0
71.00	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
<b>NONREIMBURSABLE COST CENTE</b>												
96.00 Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	0	0	0	0
97.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
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	194,167	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
100.05 Public Relations	0	0	0	0	0	3,554	0	0	0	0	0	0
TOTAL	0	4,918,526	560,698	1,551,985	2,918,920	1,627,952	0	4,176,985	1,853,137	2,796,950	3,459,865	77



STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.3

Provider Name:  
SHASTA REGIONAL MEDICAL CENTER

Fiscal Period Ended:  
OCTOBER 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
<b>ANCILLARY COST CENTERS</b>											
37.00 Operating Room	54,933	0	0	0	0	0	0	0	13,646,477	0	13,646,477
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	0	0	0
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	0
41.00 Radiology - Diagnostic	32,297	0	0	0	0	0	0	0	6,670,503	0	6,670,503
41.01	0	0	0	0	0	0	0	0	0	0	0
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0
43.00 Radioisotope	0	0	0	0	0	0	0	0	891,564	0	891,564
44.00 Laboratory	0	0	0	0	0	0	0	0	7,238,302	0	7,238,302
44.01 Pathological Lab	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
47.00 Blood Storing and Processing	0	0	0	0	0	0	0	0	1,620,884	0	1,620,884
49.00 Respiratory Therapy	138,707	0	0	0	0	0	0	0	3,186,398	0	3,186,398
50.00 Physical Therapy	2,045	0	0	0	0	0	0	0	1,657,201	0	1,657,201
52.00 Speech Pathology	0	0	0	0	0	0	0	0	196,778	0	196,778
53.00 Electrocardiology	1,270	0	0	0	0	0	0	0	1,055,330	0	1,055,330
53.02 Cardiac Rehab	0	0	0	0	0	0	0	0	6,633,191	0	6,633,191
53.03 Vascular Lab	4,302	0	0	0	0	0	0	0	757,563	0	757,563
53.04 Pulmonary Rehab	0	0	0	0	0	0	0	0	269,006	0	269,006
54.00 Electroencephalography	0	0	0	0	0	0	0	0	410,260	0	410,260
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	18,018,854	0	18,018,854
55.01 Orthotics	0	0	0	0	0	0	0	0	0	0	0
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	11,064,169	0	11,064,169
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	384,994	0	384,994
59.00	0	0	0	0	0	0	0	0	0	0	0
59.01	0	0	0	0	0	0	0	0	0	0	0
59.02	0	0	0	0	0	0	0	0	0	0	0
59.03	0	0	0	0	0	0	0	0	0	0	0
60.00 Clinic	0	0	0	0	0	0	0	0	5,460,860	0	5,460,860
60.01 Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0
61.00 Emergency	10,013	0	0	0	0	0	0	0	7,368,446	0	7,368,446
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0
65.00 Ambulance	0	0	0	0	0	0	0	0	50,311	0	50,311
71.00	0	0	0	0	0	0	0	0	0	0	0
82.00	0	0	0	0	0	0	0	0	0	0	0
83.00	0	0	0	0	0	0	0	0	0	0	0
84.00	0	0	0	0	0	0	0	0	0	0	0
85.00	0	0	0	0	0	0	0	0	0	0	0
<b>NONREIMBURSABLE COST CENTER:</b>											
96.00 Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	0	0	0
97.00 Research	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
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0
99.01	0	0	0	0	0	0	0	0	0	0	0
99.02	0	0	0	0	0	0	0	0	0	0	0
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 Other Nonreimbursable	0	0	0	0	0	0	0	0	194,167	0	194,167
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
100.05 Public Relations	0	0	0	0	0	0	0	0	638,215	0	638,215
<b>TOTAL</b>	<u>766,096</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>124,770,189</u>	<u>0</u>	<u>124,770,189</u>









STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:  
SHASTA REGIONAL MEDICAL CENTER

Fiscal Period Ended:  
OCTOBER 31, 2008

	EMP BENE (GROSS SALARIES)	STAT	STAT	STAT	STAT	STAT	STAT	STAT	STAT	ADM & GEN (ACCUM COST)	MAINT & REPAIRS (SQ FT)
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)		(Adj)
<b>ANCILLARY COST CENTERS</b>											
37.00	4,758,918									10,728,167	
38.00										0	
39.00										0	
40.00										0	
41.00	2,722,075									5,498,432	
41.01										0	
42.00										0	
43.00	351,801									689,751	
44.00	2,836,892									5,776,771	
44.01										0	
46.00										0	
47.00										0	
49.00	1,637,490									1,415,775	
50.00	831,395									2,530,550	
52.00	62,509									1,133,025	
53.00	463,328									169,592	
53.02	335,664									869,409	
53.03	1,034,097									5,829,384	
53.04	116,349									650,312	
54.00	62,598									146,744	
55.00	616,200									199,948	
55.01										14,007,485	
56.00	1,993,323									6,811,318	
57.00										343,843	
59.01										0	
59.02										0	
59.03										0	
60.00	2,302,928									4,779,235	
60.01										0	
61.00	3,674,812									5,428,511	
62.00										0	
65.00										45,216	
71.00										0	
82.00										0	
83.00										0	
84.00										0	
85.00										0	
<b>NONREIMBURSABLE COST CENTERS</b>											
96.00										0	
97.00										0	
98.00										0	
99.00										0	
99.01										0	
99.02										0	
99.03										0	
99.04										0	
99.05										0	
100.00										0	
100.01										0	
100.02										0	
100.03										0	
100.05	159,150									571,560	
TOTAL	51,185,713	0	0	0	0	0	0	0	0	112,365,013	0
COST TO BE ALLOCATED	9,969,303	0	0	0	0	0	0	0	0	12,405,176	0
UNIT COST MULTIPLIER - SCH 8	0.194767	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.110401	0.000000



STATE OF CALIFORNIA

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

SCHEDULE 9.2

Provider Name:  
SHASTA REGIONAL MEDICAL CENTER

Fiscal Period Ended:  
OCTOBER 31, 2008

	OPER PLANT (SQ FT) (Adj)	LAUNDRY & LINEN (LB LNDRY) (Adj)	HOUSE-KEEPING (HR SERV) (Adj)	DIETARY (MEALS SERVED) (Adj)	CAFETERIA (FTE'S) (Adj)	MAINT OF PERSONNEL (# HOUSED) (Adj)	NURSING ADMIN (NURSE HR) (Adj)	CENT SERV & SUPPLY (CST REQ) (Adj)	PHARMACY (COSTS REQUIS) (Adj)	MED REC (GROSS CHARGES) (Adj)	SOC SERV (PATIENT DAYS) (Adj)	INSERVICE EDUCATION (ASSND TIME) (Adj)
<b>ANCILLARY COST CENTERS</b>												
37.00	25,525	77,052	25,525		58				147,043,706			75,110
38.00												
39.00												
40.00												
41.00	4,275	39,119	4,275		27				76,898,749			44,160
41.01												
42.00												
43.00	2,515		2,515		3				7,028,452			
44.00	6,105		6,105		34				147,546,018			
44.01												
46.00												
47.00	1,089		1,089						2,739,140			
49.00	1,743		1,743		17				34,936,567			189,655
50.00	7,948		7,948		11				20,523,570			2,796
52.00					1				1,511,495			
53.00	100		100		6				19,606,892			1,736
53.02	139		139		2				45,582,821			
53.03		10,867							6,996,183			5,882
53.04	2,083		2,083		8				395,600			
54.00	4,968		4,968		1				802,595			
55.00	213		213		16		100		168,467,650			
55.01												
56.00					20			100	194,862,252			
57.00									982,547			
59.00												
59.01												
59.02												
59.03												
60.00	2,583	790	2,583		4				13,701,466			
60.01												
61.00	4,871	102,144	4,871		36		535,027		64,719,020			13,691
62.00												
65.00									31,635			
71.00												
82.00												
83.00												
84.00												
85.00												
<b>NONREIMBURSABLE COST CENTERS</b>												
96.00												
97.00												
98.00												
99.00												
99.01												
99.02												
99.03												
99.04												
99.05												
100.00												
100.01												
100.02												
100.03												
100.05					1							
TOTAL	176,986	722,516	175,182	3,669,472	458	0	3,041,878	100	1,065,356,883	38,925		1,047,490
COST TO BE ALLOCATED	4,918,526	560,698	1,551,985	2,918,920	1,627,952	0	4,176,985	1,853,137	2,796,950	77		766,096
UNIT COST MULTIPLIER - SCH 8	27.790482	0.776036	8.859272	0.795461	3554.480712	0.000000	1.373160	18531.374080	27969.501597	0.001968		0.731364

Provider Name:  
SHASTA REGIONAL MEDICAL CENTER

Fiscal Period Ended:  
OCTOBER 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)
<b>GENERAL SERVICE COST CENTERS</b>							
1.00 Old Cap Rel Costs-Bldg & Fixtures	19.02 (Adj)	19.03 (Adj)	20.00 (Adj)	21.00 (Adj)	22.00 (Adj)	23.00 (Adj)	24.00 (Adj)
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 Inservice Education							
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							
<b>INPATIENT ROUTINE COST CENTERS</b>							
25.00 Adults & Pediatrics (Gen Routine)							
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 I							
36.02 Transitional Care Unit							



## TRIAL BALANCE OF EXPENSES

Provider Name:  
SHASTA REGIONAL MEDICAL CENTER

Fiscal Period Ended:  
OCTOBER 31, 2008

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	<b>GENERAL SERVICE COST CENTERS</b>			
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	16,374,925	(12,937,484)	3,437,441
4.00	New Cap Rel Costs-Movable Equipment	2,360,588	(2,360,588)	0
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	9,983,963	(14,660)	9,969,303
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	15,561,861	(4,263,165)	11,298,696
7.00	Maintenance and Repairs		0	0
8.00	Operation of Plant	3,649,866	294,475	3,944,341
9.00	Laundry and Linen Service	433,174	0	433,174
10.00	Housekeeping	1,394,805	618	1,395,423
11.00	Dietary	2,233,961	10,355	2,244,316
12.00	Cafeteria	(8,156)	0	(8,156)
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	3,037,419	3,149	3,040,568
15.00	Central Services & Supply	1,434,063	24,218	1,458,281
16.00	Pharmacy	2,402,894	35,485	2,438,379
17.00	Medical Records and Library	2,725,691	(118,608)	2,607,083
18.00	Social Service	69	0	69
19.00	Inservice Education	329,814	5,052	334,866
19.02			0	0
19.03			0	0
20.00			0	0
21.00	Nursing School		0	0
22.00	Intern & Res Service-Salary & Fringes		0	0
23.00	Intern & Res Other Program		0	0
24.00	Paramedical Ed Program		0	0
	<b>INPATIENT ROUTINE COST CENTERS</b>			
25.00	Adults & Pediatrics (Gen Routine)	12,129,979	1,992,781	14,122,760
26.00	Intensive Care Unit	7,618,491	(1,529,051)	6,089,440
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:  
OCTOBER 31, 2008

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	<b>ANCILLARY COST CENTERS</b>			
37.00	Operating Room	\$ 10,273,567	\$ (880,977)	\$ 9,392,590
38.00	Recovery Room		0	0
39.00	Delivery Room and Labor Room		0	0
40.00	Anesthesiology		0	0
41.00	Radiology - Diagnostic	4,717,675	182,136	4,899,811
41.01			0	0
42.00	Radiology - Therapeutic		0	0
43.00	Radioisotope	541,211	39,752	580,963
44.00	Laboratory	5,058,560	67,927	5,126,487
44.01	Pathological Lab		0	0
46.00	Whole Blood		0	0
47.00	Blood Storing and Processing	1,398,338	0	1,398,338
49.00	Respiratory Therapy	2,113,134	70,578	2,183,712
50.00	Physical Therapy	839,535	4,302	843,837
52.00	Speech Pathology	154,065	3,352	157,417
53.00	Electrocardiology	572,988	204,579	777,567
53.02	Cardiac Rehab	5,183,387	578,395	5,761,782
53.03	Vascular Lab	448,904	0	448,904
53.04	Pulmonary Rehab	123,693	0	123,693
54.00	Electroencephalography	107,137	1,074	108,211
55.00	Medical Supplies Charged to Patients	13,883,902	157	13,884,059
55.01	Orthotics		0	0
56.00	Drugs Charged to Patients	6,741,495	(318,411)	6,423,084
57.00	Renal Dialysis	343,843	0	343,843
59.00			0	0
59.01			0	0
59.02			0	0
59.03			0	0
60.00	Clinic	2,011,907	2,277,435	4,289,342
60.01	Other Clinic Services		0	0
61.00	Emergency	4,605,209	29,577	4,634,786
62.00	Observation Beds		0	0
65.00	Ambulance	43,870	1,346	45,216
71.00			0	0
82.00			0	0
83.00			0	0
84.00			0	0
85.00			0	0
	<b>SUBTOTAL</b>	\$ 140,825,827	\$ (16,596,201)	\$ 124,229,626
	<b>NONREIMBURSABLE COST CENTERS</b>			
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			0	0
100.02			0	0
100.03			0	0
100.05	Public Relations	536,759	3,804	540,563
100.99	<b>SUBTOTAL</b>	\$ 536,759	\$ 3,804	\$ 540,563
101	<b>TOTAL</b>	\$ 141,362,586	\$ (16,592,397)	\$ 124,770,189

(To Schedule 8)



STATE OF CALIFORNIA

Provider Name:  
SHASTA REGIONAL MEDICAL CENTER

ADJUSTMENTS TO REPORTED COSTS

SCHEDULE 10A

Page 1  
Fiscal Period Ended:  
OCTOBER 31, 2008

	TOTAL ADJ (Page 1 & 2)	1	2	3	4	5	6	7 & 8	9	10	11	12	13
<b>ANCILLARY COST CENTERS</b>													
37.00 Operating Room	(880,977)				(1,164,255)	(488,922)					772,365	(165)	
38.00 Recovery Room	0												
39.00 Delivery Room and Labor Room	0												
40.00 Anesthesiology	0												
41.00 Radiology - Diagnostic	182,136										190,636		
41.01	0												
42.00 Radiology - Therapeutic	0												
43.00 Radioisotope	38,752										38,752		
44.00 Laboratory	67,927										81,427		
44.01 Pathological Lab	0												
46.00 Whole Blood	0												
47.00 Blood Storing and Processing	0												
49.00 Respiratory Therapy	70,578										70,578		
50.00 Physical Therapy	4,302										4,302		
52.00 Speech Pathology	3,352										3,352		
53.00 Electrocardiology	204,579										204,579		
53.02 Cardiac Rehab	578,395										581,390	(2,995)	
53.03 Vascular Lab	0												
53.04 Pulmonary Rehab	0												
54.00 Electroencephalography	1,074										1,074		
55.00 Medical Supplies Charged to Patients	157										157		
55.01 Orthotics	0												
56.00 Drugs Charged to Patients	(318,411)						(317,851)					(560)	
57.00 Renal Dialysis	0												
59.00	0												
59.01	0												
59.02	0												
59.03	0												
60.00 Clinic	2,277,435		281,628		1,164,255	488,922	317,851				24,779		
60.01 Other Clinic Services	0												
61.00 Emergency	29,577										29,577		
62.00 Observation Beds	0												
65.00 Ambulance	1,346										1,346		
71.00	0												
82.00	0												
83.00	0												
84.00	0												
85.00	0												
<b>NONREIMBURSABLE COST CENTERS</b>													
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	0												
100.02	0												
100.03	0												
100.05 Public Relations	3,804										3,804		
101.00 TOTAL	(\$16,592,397)	0	0	0	0	0	0	(8,354,984)	(4,701,962)	(4,827,090)	4,020,365	(30,823)	(13,356)

(To Sch 10)





Provider Name		Fiscal Period				Provider Number		Adjustments	
SHASTA REGIONAL MEDICAL CENTER		OCTOBER 1, 2007 THROUGH OCTOBER 31, 2008				HSP30312J		39	
Report References									
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted	
			Part	Title	Line				Col.
<b>RECLASSIFICATIONS OF REPORTED COSTS</b>									
1	10A 10A	A A	6.00 17.00	7 7	Administrative and General Medical Records and Library	\$15,561,861 2,725,691	\$163,769 (163,769)	\$15,725,630 * 2,561,922 *	
To reclassify account 8710 Medical Staff for consistency with prior year filed cost report. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304									
2	10A 10A	A A	6.00 60.00	7 7	Administrative and General Clinic	\$15,725,630 2,011,907	(\$281,628) 281,628	\$15,444,002 * 2,293,535 *	
To reclassify account 8561 Preop Clinic due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304									
3	10A 10A	A A	25.00 26.00	7 7	Adults and Pediatrics Intensive Care Unit	\$12,129,979 7,618,491	\$1,600,089 (1,600,089)	\$13,730,068 * 6,018,402 *	
To reclassify account 6087 Neuro for consistency with prior year filed cost report. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304									
4	10A 10A	A A	37.00 60.00	7 7	Operating Room Clinic	\$10,273,567 2,293,535	(\$1,164,255) 1,164,255	\$9,109,312 * 3,457,790 *	
To reclassify account 7281 PAS Unit due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304									
5	10A 10A	A A	37.00 60.00	7 7	Operating Room Clinic	\$9,109,312 3,457,790	(\$488,922) 488,922	\$8,620,390 * 3,946,712 *	
To reclassify account 7282 Short Stay due to insufficient documentation. 42 CFR 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 Number		Adjustments		
SHASTA REGIONAL MEDICAL CENTER		OCTOBER 1, 2007 THROUGH OCTOBER 31, 2008		HSP30312J		39		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
6	10A	A			56.00	7	\$6,741,495	\$6,423,644 *
	10A	A			60.00	7	3,946,712	4,264,563 *
<p style="text-align: center;"><u>RECLASSIFICATIONS OF REPORTED COSTS</u></p> <p>Drugs Charged to Patients</p> <p>Clinic</p> <p>To reclassify account 7263 Ambulatory Infusion for consistency with prior year filed Cost Report. 42 CFR 413.20 and 413.24</p> <p>CMS Pub. 15-1, Sections 2300 and 2304</p>								

\*Balance carried forward from prior/to subsequent adjustments

Provider Name		Fiscal Period		Provider Number		Adjustments		
SHASTA REGIONAL MEDICAL CENTER		OCTOBER 1, 2007 THROUGH OCTOBER 31, 2008		HSP30312J		39		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
<b>ADJUSTMENTS TO REPORTED COSTS</b>								
7	10A	A	3.00	7	New Capital Related Costs - Building and Fixtures	\$16,374,925		
					To eliminate interest expense for purchase of assets subject to DEFRA due to lack of documentation. 42 CFR 413.9(c)(3), 413.20, 413.24, 413.134 and 413.153 CMS Pub. 15-1, Sections 104.10, 202.2, 203, 2102.3 and 2304		(\$7,787,413)	
8					To eliminate acquisition related costs that are not allowable. 42 CFR 413.134 / CMS Pub. 15-1, Section 104.10		(567,571) (\$8,354,984)	\$8,019,941 *
9	10A	A	3.00	7	New Capital Related Costs - Building and Fixtures	\$8,019,941		\$5,622,634 *
	10A	A	4.00	7	New Capital Related Costs - Moveable Equipment	2,360,588		(2,304,655) 55,933 *
					To eliminate reported depreciation expense in conjunction with adjustment 11. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			
10	10A	A	3.00	7	New Capital Related Costs - Building and Fixtures	\$5,622,634		\$2,825,495 *
	10A	A	4.00	7	New Capital Related Costs - Moveable Equipment	55,933		(55,933) 0
	10A	A	6.00	7	Administrative and General	15,444,002		(1,974,018) 13,469,984 *
					To eliminate home office costs as a Home Office Cost Report was not filed. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2153 and 2304			

\*Balance carried forward from prior/to subsequent adjustments



Provider Name		Fiscal Period		Provider Number		Adjustments	
SHASTA REGIONAL MEDICAL CENTER		OCTOBER 1, 2007 THROUGH OCTOBER 31, 2008		HSP30312J		39	
Adj. No.	Audit Report	Report References			AS Reported	Increase (Decrease)	AS Adjusted
		Work Sheet	Part	Title			
Explanation of Audit Adjustments							
ADJUSTMENTS TO REPORTED COSTS							
11	10A	A	3.00	7	\$2,825,495	\$611,946	\$3,437,441
	10A	A	6.00	7	13,469,984	515,512	13,985,496 *
	10A	A	8.00	7	3,649,866	294,475	3,944,341
	10A	A	10.00	7	1,394,805	618	1,395,423
	10A	A	11.00	7	2,233,961	10,355	2,244,316
	10A	A	14.00	7	3,037,419	3,149	3,040,568
	10A	A	15.00	7	1,434,063	24,218	1,458,281
	10A	A	16.00	7	2,402,894	35,485	2,438,379
	10A	A	17.00	7	2,561,922	46,707	2,608,629 *
	10A	A	19.00	7	329,814	5,052	334,866
	10A	A	25.00	7	13,730,068	392,692	14,122,760
	10A	A	26.00	7	6,018,402	71,038	6,089,440
	10A	A	37.00	7	8,620,390	772,365	9,392,755 *
	10A	A	41.00	7	4,717,675	190,636	4,908,311 *
	10A	A	43.00	7	541,211	39,752	580,963
	10A	A	44.00	7	5,058,560	81,427	5,139,987 *
	10A	A	49.00	7	2,113,134	70,578	2,183,712
	10A	A	50.00	7	839,535	4,302	843,837
	10A	A	52.00	7	154,065	3,352	157,417
	10A	A	53.00	7	572,988	204,579	777,567
	10A	A	53.02	7	5,183,387	581,390	5,764,777 *
	10A	A	54.00	7	107,137	1,074	108,211
	10A	A	55.00	7	13,883,902	157	13,884,059
	10A	A	60.00	7	4,264,563	24,779	4,289,342
	10A	A	61.00	7	4,605,209	29,577	4,634,786
	10A	A	65.00	7	43,870	1,346	45,216
	10A	A	100.05	7	536,759	3,804	540,563
* To include depreciation expense based upon prior year adjustments to depreciation expense. 42 CFR 413.9, 413.20 and 413.24 CMS Pub. 15-1, Sections 2102.3, 2106.1, 2300 and 2304							

Provider Name		Fiscal Period		Provider Number		Adjustments		
SHASTA REGIONAL MEDICAL CENTER		OCTOBER 1, 2007 THROUGH OCTOBER 31, 2008		HSP30312J		39		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
<b>ADJUSTMENTS TO REPORTED COSTS</b>								
12	10A	A		5.00	7	\$9,983,963	\$167	\$9,984,130 *
	10A	A		6.00	7	13,985,496	(25,724)	13,959,772 *
	10A	A		17.00	7	2,608,629	(1,546)	2,607,083
	10A	A		37.00	7	9,392,755	(165)	9,392,590
	10A	A		53.02	7	5,764,777	(2,995)	5,761,782
	10A	A		56.00	7	6,423,644	(560)	6,423,084
Employee Benefits Administrative and General Medical Records and Library Operating Room Cardiac Rehab Drugs Charged to Patients To eliminate non deductible dues and membership expense not related to patient care. 42 CFR 413.9(c)(3), 413.24 and 413.50 CMS Pub. 15-1, Sections 2102.3, 2104 and 2139								
13	10A	A		5.00	7	\$9,984,130	(\$14,827)	\$9,969,303
	10A	A		6.00	7	13,959,772	1,471	13,961,243 *
Employee Benefits Administrative and General To eliminate advertising costs for proper cost finding and to agree with prior year filed cost report expense eliminations. 42 CFR 413.5, 413.9 and 413.24 CMS Pub. 15-1, Sections 2136.2 and 2304								
14	10A	A		6.00	7	\$13,961,243	(\$75,128)	\$13,886,115 *
Administrative and General To eliminate patient telephone costs for proper cost finding and to agree with prior year filed cost report expense eliminations. 42 CFR 413.9(c)(3), 413.24 and 413.50 CMS Pub. 15-1, Sections 2106.1 and 2304								

\*Balance carried forward from prior/to subsequent adjustments

Provider Name		Fiscal Period		Provider Number		Adjustments		
SHASTA REGIONAL MEDICAL CENTER		OCTOBER 1, 2007 THROUGH OCTOBER 31, 2008		HSP30312J		39		
Report References		Explanation of Audit Adjustments						
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.		
		Cost Report					Increase (Decrease)	
							As Reported	
							As Adjusted	
15	10A	A	6.00	7	Administrative and General		* \$13,886,115	
					To eliminate contributions for proper cost finding and to agree with prior year filed cost report expense eliminations. 42 CFR 413.5(c)(7) and 413.9 CMS Pub. 15-1, Sections 608, 610 and 2102.3		(\$125,726)	
16					To eliminate recruitment expenses for proper cost finding and to agree with prior year filed cost report expense eliminations. 42 CFR 413.5, 413.9 and 413.24 CMS Pub. 15-1, Sections 2136.2 and 2304		(30,474)	
17					To eliminate physician assist expenses for proper cost finding and to agree with prior year filed cost report expense eliminations. 42 CFR 413.5, 413.9 and 413.24 CMS Pub. 15-1, Sections 2102.3, 2136.2 and 2304		(1,956,603)	
18					To eliminate marketing and contributions expenses for proper cost finding and to agree with prior year filed cost report expense eliminations. 42 CFR 413.5, 413.9 and 413.24 CMS Pub. 15-1, Sections 2102.3, 2136.2 and 2304		(474,616) (\$2,587,419) \$11,298,696	
19	10A	A	41.00	7	Radiology - Diagnostic To eliminate Provider-Based Physician remuneration for proper cost finding. 42 CFR 413.5 / CMS Pub. 15-1, Sections 2182 and 2304		* \$4,908,311 (\$8,500) \$4,899,811	
20	10A	A	44.00	7	Laboratory To eliminate autopsy physician fees for proper cost finding. 42 CFR 413.5 / CMS Pub. 15-1, Sections 2182 and 2304		* \$5,139,987 (\$13,500) \$5,126,487	

\*Balance carried forward from prior/to subsequent adjustments

Provider Name		Fiscal Period				Provider Number		Adjustments	
SHASTA REGIONAL MEDICAL CENTER		OCTOBER 1, 2007 THROUGH OCTOBER 31, 2008				HSP30312J		39	
Report References									
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted	
			Part	Title	Line				
21	9	B-1	6.00	5	Administrative and General (Gross Salaries)	4,179,066	131,974	4,311,040 *	
	9	B-1	17.00	5	Medical Records and Library To reclassify account 8710 Medical Staff salary statistic in conjunction with adjustment 1. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2306	1,303,971	(131,974)	1,171,997	
22	9	B-1	6.00	5	Administrative and General (Gross Salaries)	4,311,040	(278,863)	4,032,177	
	9	B-1	60.00	5	Clinic To reclassify account 8561 Preop Clinic salary statistic in conjunction with adjustment 2. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2306	411,833	278,863	690,696 *	
23	9	B-1	25.00	5	Adults and Pediatrics (Gross Salaries)	12,808,541	1,372,893	14,181,434	
	9	B-1	26.00	5	Intensive Care Unit To reclassify account 6087 Neuro salary statistic in conjunction with adjustment 3. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2306	5,278,032	(1,372,893)	3,905,139	
24	9	B-1	37.00	5	Operating Room (Gross Salaries)	6,081,261	(840,688)	5,240,573 *	
	9	B-1	60.00	5	Clinic To reclassify account 7281 PAS Unit salary statistic in conjunction with adjustment 4. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2306	690,696	840,688	1,531,384 *	
25	9	B-1	37.00	5	Operating Room (Gross Salaries)	5,240,573	(481,655)	4,758,918	
	9	B-1	60.00	5	Clinic To reclassify account 7282 Short Stay salary statistic in conjunction with adjustment 5. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2306	1,531,384	481,655	2,013,039 *	

\*Balance carried forward from prior/to subsequent adjustments

Provider Name		Fiscal Period		Provider Number		Adjustments		
SHASTA REGIONAL MEDICAL CENTER		OCTOBER 1, 2007 THROUGH OCTOBER 31, 2008		HSP30312J		39		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			AS Reported	Increase (Decrease)	AS Adjusted
			Part	Title	Line			
<b>ADJUSTMENTS TO REPORTED STATISTICS</b>								
26	9	B-1	56.00	5	Drugs Charged to Patients (Gross Salaries)	2,283,212	(289,889)	1,993,323
	9	B-1	60.00	5	Clinic To reclassify account 4263 Ambulatory Infusion salary statistic in conjunction with adjustment 6. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2306	2,013,039 *	289,889	2,302,928
27	9	B-1	25.00	17	Adults and Pediatrics (Gross Charges)	77,575,743	6,934,309	84,510,052
	9	B-1	26.00	17	Intensive Care Unit To reclassify account 6087 Neuro gross charge statistic in conjunction with adjustment 3. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2306	33,404,782	(6,934,309)	26,470,473
28	9	B-1	37.00	17	Operating Room (Gross Charges)	147,044,375	(669)	147,043,706
	9	B-1	60.00	17	Clinic To reclassify account 7282 Short Stay gross charge statistic in conjunction with adjustment 5. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2304 and 2306	12,403,400	669	12,404,069 *
29	9	B-1	55.00	17	Medical Supplies Charged to Patients (Gross Charges)	167,756,740	710,910	168,467,650
	9	B-1	55.01	17	Orthotics To reclassify gross charges statistics to agree with adjustment 32. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306	710,910	(710,910)	0
30	9	B-1	56.00	17	Drugs Charged to Patients (Gross Charges)	196,159,649	(1,297,397)	194,862,252
	9	B-1	60.00	17	Clinic To reclassify account 4263 Ambulatory Infusion gross charge statistic in conjunction with adjustment 6. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2304 and 2306	12,404,069 *	1,297,397	13,701,466

\*Balance carried forward from prior/to subsequent adjustments

Provider Name		Fiscal Period				Provider Number		Adjustments	
SHASTA REGIONAL MEDICAL CENTER		OCTOBER 1, 2007 THROUGH OCTOBER 31, 2008				HSP30312J		39	
Report References									
Adj. No.	Audit Report	Work Sheet	Cost Report			AS Reported	Increase (Decrease)	AS Adjusted	
			Part	Title	Line				
<b>ADJUSTMENTS TO REPORTED TOTAL CHARGES</b>									
31	5	C	I		37.00	8	Operating Room	\$147,044,375	
	5	C	I		60.00	8	Clinic	12,403,400	(\$669) 669
To reclassify account 7282 Short Stay gross revenue statistic in conjunction with adjustment 5.									
42 CFR 413.20 and 413.24									
CMS Pub. 15-1, Sections 2304 and 2306									
32	5	C	I		55.00	8	Medical Supplies Charged to Patients	\$167,756,740	\$710,910
	5	C	I		55.01	8	Orthotics	710,910	(710,910)
To reclassify Orthotics revenue for proper matching of revenue and expense.									
42 CFR 413.5, 413.20, 413.24, 413.50 and 413.53									
CMS Pub. 15-1, Sections 2102, 2202.4, 2206, 2300, 2302.6, 2304 and 2306									
33	5	C	I		56.00	8	Drugs Charged to Patients	\$196,159,649	(\$1,297,397)
	5	C	I		60.00	8	Clinic	12,404,069	1,297,397
To reclassify account 4263 Ambulatory Infusion in conjunction with adjustment 6.									
42 CFR 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 Number		Adjustments	
SHASTA REGIONAL MEDICAL CENTER		OCTOBER 1, 2007 THROUGH OCTOBER 31, 2008		HSP30312J		39	
Report References							
Adj. No.	Audit Report	Work Sheet	Cost Report		AS Reported	Increase (Decrease)	AS Adjusted
			Part	Title			

**ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA**

-Continued from previous page-

To adjust Medi-Cal Settlement Data to agree with the following EDS Paid Claims Summary:  
 Report Date: January 19, 2010  
 Payment Period: October 1, 2007 through January 4, 2010  
 Service Period: October 1, 2007 through October 31, 2008  
 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64 and 433.139  
 CMS Pub. 15-1, Sections 2304, 2404 and 2408  
 CCR, Title 22, Section 51541

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

39	4	D-1	I	XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics	*	3,667	(2.25)	3,664.75
	4A	D-1	II	XIX	43.00	4	Medi-Cal Days - Intensive Care Unit	*	1,119	(1)	1,118

\*Balance carried forward from prior/to subsequent adjustments