

**AMENDED REPORT
ON THE
AUDITED COST REPORT**

**SHASTA REGIONAL MEDICAL CENTER
REDDING, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1033187182**

**FISCAL PERIOD ENDED
OCTOBER 31, 2008**

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

**Section Chief: Steven Gary
Audit Supervisor: Delia Valencia
Auditor: Ellada Kalachov**



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



EDMUND G. BROWN JR.
GOVERNOR

April 11, 2012

AMENDED

Mr. Robert C. Perkins
Hospital Management Services
211 E. Imperial Highway, Suite 102
Fullerton, CA 92835

SHASTA REGIONAL MEDICAL CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1033187182
FISCAL PERIOD ENDED OCTOBER 31, 2008
CASE NUMBER HA11-1008-525A-JB

We have amended the provider's Medi-Cal Audit Report, dated October 14, 2010, for the above-referenced fiscal period. The amendment was necessary to include AB 5 and AB 1183 reductions and to incorporate the Office of Administrative Hearings and Appeals' Report of Findings dated March 21, 2012 the following amendments are made to the Medi-Cal audit report.

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 amended settlement for the fiscal period due the State in the amount of \$1,434,577 presented in the Summary of Findings represents a proper determination in accordance with the reimbursement principles of applicable programs.

This amended audit report includes the:

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

Mr. Robert C. Perkins
Hospital Management Services
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Notwithstanding this audit report, overpayments to the provider are subject to recovery pursuant to Section 51458.1, Article 6 of Division 3, Title 22, California Code of Regulations.

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

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

Original Signed By

Steven Gary, Chief
Audits Section—Sacramento
Financial Audits Branch

Certified

SUMMARY OF FINDINGS

Provider Name:
SHASTA REGIONAL MEDICAL CENTER

Fiscal Period Ended:
OCTOBER 31, 2008

	SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1) Provider No. 1033187182		
Audited	\$ (1,447,981)	
Net Change	\$ 13,404	
AMENDED Amount Due Provider (State)	\$ (1,434,577)	
2. Subprovider I (SCHEDULE 1-1) Provider No.		
Audited	\$ 0	
Net Change	\$ 0	
AMENDED Amount Due Provider (State)	\$ 0	
3. Subprovider II (SCHEDULE 1-2) Provider No.		
Audited	\$ 0	
Net Change	\$ 0	
AMENDED Amount Due Provider (State)	\$ 0	
4. Medi-Cal Contract Cost (CONTRACT SCH 1) Provider No.		
Audited		\$ 0
Net Change		\$ 0
AMENDED Cost		\$ 0
AMENDED Amount Due Provider (State)	\$ 0	
5. Distinct Part Nursing Facility (DPNF SCH 1) Provider No.		
Audited		\$ 0.00
Net Change		\$ 0.00
AMENDED Cost Per Day		\$ 0.00
AMENDED Amount Due Provider (State)	\$ 0	
6. Distinct Part Nursing Facility (DPNF SCH 1-1) Provider No.		
Audited		\$ 0.00
Net Change		\$ 0.00
AMENDED Cost Per Day		\$ 0.00
AMENDED Amount Due Provider (State)	\$ 0	
7. Adult Subacute (ADULT SUBACUTE SCH 1) Provider No.		
Audited		\$ 0.00
Net Change		\$ 0.00
AMENDED Cost Per Day		\$ 0.00
AMENDED Amount Due Provider (State)	\$ 0	
8. Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7)	\$ (1,434,577)	
9. Total Medi-Cal Cost		\$ 0

SUMMARY OF FINDINGS

Provider Name:
SHASTA REGIONAL MEDICAL CENTER

Fiscal Period Ended:
OCTOBER 31, 2008

		SETTLEMENT	COST
10.	Subacute (SUBACUTE SCH 1-1) Provider No.		
	Audited		\$ 0.00
	Net Change		\$ 0.00
	AMENDED Cost Per Day		\$ 0.00
	AMENDED Amount Due Provider (State)	\$ 0	
11.	Rural Health Clinic (RHC SCH 1) Provider No.		
	Audited	\$ 0	
	Net Change	\$ 0	
	AMENDED Amount Due Provider (State)	\$ 0	
12.	Rural Health Clinic (RHC 95-210 SCH 1) Provider No.		
	Audited	\$ 0	
	Net Change	\$ 0	
	AMENDED Amount Due Provider (State)	\$ 0	
13.	Rural Health Clinic (RHC 95-210 SCH 1-1) Provider No.		
	Audited	\$ 0	
	Net Change	\$ 0	
	AMENDED Amount Due Provider (State)	\$ 0	
14.	County Medical Services Program (CMSP SCH 1) Provider No.		
	Audited	\$ 0	
	Net Change	\$ 0	
	AMENDED Amount Due Provider (State)	\$ 0	
15.	Transitional Care (TC SCH 1) Provider No.		
	Audited		\$ 0.00
	Net Change		\$ 0.00
	AMENDED Cost Per Day		\$ 0.00
	AMENDED Amount Due Provider (State)	\$ 0	
16.	Total Other Settlement Due Provider - (Lines 10 through 15)	\$ 0	
17.	Total Combined AMENDED Settlement Due Provider (State/CMSP/RHC) - (Line 8 + Line 16)	\$ (1,434,577)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
SHASTA REGIONAL MEDICAL CENTER

Fiscal Period Ended:
OCTOBER 31, 2008

Provider No.
1033187182

	AUDITED	AMENDED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ 10,317,287	\$ 10,795,366
2. Excess Reasonable Cost Over Charges (Schedule 2)	\$ 0	\$ 0
3. Medi-Cal Inpatient Hospital Based Physician Services	\$ 0	N/A
4.	\$ 0	\$ 0
5. TOTAL COST-Reimbursable to Provider (Lines 1 through 4)	\$ 10,317,287	\$ 10,795,366
6. Interim Payments (Amd)	\$ (11,765,268)	\$ (11,765,268)
7. Balance Due Provider (State)	\$ (1,447,981)	\$ (969,902)
8. Duplicate Payments (Amd)	\$ 0	\$ 0
9. AB 5 and AB 1183 Reductions (Amd A)	\$ 0	\$ (464,675)
10.	\$ 0	\$ 0
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ (1,447,981)	\$ (1,434,577)
	(To Summary of Findings)	

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

Provider Name:
Shasta Regional Medical Center

Fiscal Period Ended:
October 31, 2008

Provider No.
1033187182

1.	10% Reduction to Noncontract Services for 07/01/08 Through 9/30/08 (SCHEDULE A-1)	\$ <u>224,783</u>
2.	Reduction to Noncontract Services for 10/01/08 Through 04/05/09 (SCHEDULE A-2)	<u>239,892</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>0</u>
5.	10% Reduction to Rural Health Hospitals for 07/01/08 Through 10/31/08 (SCHEDULE A-5)	<u>0</u>
6.	10% Reduction to Rural Health Hospitals for 07/01/09 Through 02/23/10 (SCHEDULE A-6)	<u>0</u>
7.	Total Noncontract AB 5 AND AB 1183 Reductions	\$ <u><u>464,675</u></u> (To Schedule 1, Line 9)

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

AB 5 - 10% REDUCTION TO SERVICES FROM JULY 1, 2008 THROUGH SEPTEMBER 30, 2008 - NONCONTRACT HOSPITALS

Provider Name:
Shasta Regional Medical Center

Fiscal Period Ended:
October 31, 2008

Provider No.
1033187182

Audited Medi-Cal Cost Per Day

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$ <u>10,975,934</u>
2. Less: Medi-Cal Administrative Day Cost (Schedule 4A, Lines 28 and 31)	<u>87,618</u>
3. Less: Medi-Cal Administrative Ancillary Cost (Schedule A-7)	<u>83,476</u>
4. Total Medi-Cal Cost of Covered Services Subject to Reductions (Line 1 - Lines 2 and 3)	\$ <u><u>10,804,840</u></u>
5. Total Audited Medi-Cal Days (Schedules 4, 4A and 4B, excludes Administrative Days)	<u><u>4,783</u></u>
6. Audited Medi-Cal Cost Per Day (Line 4 / Line 5)	\$ <u><u>2,259.13</u></u>

AB 5 - 10% Cost Reduction For Services From 07/01/08 Through 09/30/08

7. Audited Medi-Cal Days of Service from 07/1/08 through 09/30/08 (excludes Administrative Days)	<u>995</u>
8. Audited Medi-Cal Cost For 07/01/08 Through 9/30/08 (Line 6 * Line 7)	\$ <u>2,247,831</u>
9. AB 5 - 10% Cost Reduction for 07/01/08 Through 09/30/08 (Line 8 * 10%)	\$ <u><u>224,783</u></u> (To Schedule A, Line 1)

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT
AB 1183 REDUCTION TO SERVICES FROM OCTOBER 1, 2008 THROUGH APRIL 5, 2009 - NONCONTRACT HOSPITALS

Provider Name:
Shasta Regional Medical Center

Fiscal Period Ended:
October 31, 2008

Provider No.
1033187182

Audited Medi-Cal Cost Per Day

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$ <u>10,975,934</u>
2. Medi-Cal Nursery Average Per Diem Cost (Schedule 4A, Line 3)	<u>0</u>
3. Medi-Cal Nursery Days (Code 171)	<u>0</u>
4. Less: Medi-Cal Nursery Cost (Line 2 * Line 3)	<u>0</u>
5. Less: Medi-Cal Administrative Day Cost (Schedule 4A, Lines 28 and 31)	<u>87,618</u>
6. Less: Medi-Cal Administrative Ancillary Cost (Schedule A-7)	<u>83,476</u>
7. Total Medi-Cal Cost of Covered Services Subject to Reductions (Line 1 - Lines 4, 5 and 6)	\$ <u>10,804,840</u>
8. Total Audited Medi-Cal Days (Schs 4, 4A and 4B, excludes Administrative Days and Nursery Code 171)	<u>4,783</u>
9. Audited Medi-Cal Cost Per Day (Line 7 / Line 8)	\$ <u>2,259.13</u>

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

10. Audited Medi-Cal Days of Service from 10/01/08 Through 04/05/09 (excludes Administrative Days and Nursery Days Code 171)	<u>261</u>
11. Audited Medi-Cal Cost For 10/01/08 Through 04/05/09 (Line 9 * Line 10)	\$ <u>589,632</u>
12. Audited Medi-Cal Cost For 10/01/08 Through 04/05/09 with 10% Reduction (Line 11 * 90%)	\$ <u>530,669</u>

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

13. Regional Average Per Diem Contract Rate (Reduced Rate to 95%)	<u>1,340</u>
14. Audited Medi-Cal Days of Service from 10/01/08 Through 04/05/09 (excludes Administrative Days and Nursery Days Code 171)	<u>261</u>
15. Audited Cost Using the Reduced Regional Average per Diem Contract Rate (Line 13 * Line 14)	<u>349,740</u>

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

16. If Line 12 is less than Line 15, then the reduction is Line 11 * 10%	\$ <u>0</u> (To Schedule A, Line 2)
17. If Line 15 is less than Line 12, then the reduction is Line 11 less Line 15	<u>239,892</u> (To Schedule A, Line 2)

**SCHEDULE OF ADMINISTRATIVE DAY ANCILLARY COSTS
ANCILLARY COSTS**

Provider Name:
SHASTA REGIONAL MEDICAL CENTER

Fiscal Period Ended:
OCTOBER 31, 2008

Provider No:
1033187182

		TOTAL ANCILLARY COST *	TOTAL ANCILLARY CHARGES **	RATIO COST TO CHARGES	ADMIN. DAY CHARGES	ADMIN. DAY COSTS
ANCILLARY COST CENTERS						
37.00	Operating Room	\$ 16,321,074	\$ 147,044,375	0.110994	\$ 0	\$ 0
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	6,894,842	76,898,749	0.089661	45,203	4,053
41.01		0	0	0.000000	0	0
42.00	Radiology - Therapeutic	0	0	0.000000	0	0
43.00	Radioisotope	924,377	7,028,452	0.131519	25,496	3,353
44.00	Laboratory	7,483,864	147,546,018	0.050722	338,165	17,152
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	1,675,137	2,739,140	0.611556	0	0
48.00	Respiratory Therapy	3,294,622	34,936,567	0.094303	0	0
50.00	Physical Therapy	1,723,285	20,523,570	0.083966		0
52.00	Speech Pathology	203,187	1,511,495	0.134428	4,775	642
53.00	Electrocardiology	1,089,958	19,606,892	0.055591	0	0
53.02	Cardiac Rehab	6,848,960	45,582,821	0.150253	0	0
53.03	Vascular Lab	782,284	6,996,183	0.111816	0	0
53.04	Pulmonary Rehab	278,168	395,600	0.703155	0	0
54.00	Electroencephalography	431,086	802,595	0.537115	0	0
55.00	Medical Supplies Charged to Patients	18,611,631	168,467,650	0.110476	0	0
55.01	Orthotics	0	0	0.000000	0	0
56.00	Drugs Charged to Patients	11,427,253	194,862,252	0.058643	490,657	28,773
57.00	Renal Dialysis	397,493	982,547	0.404553	0	0
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	3,066,447	13,700,797	0.223815	0	0
60.01	Other Clinic Services	0	0	0.000000	0	0
61.00	Emergency	7,616,832	64,719,020	0.117691	250,685	29,503
62.00	Observation Beds	0	0	0.000000	0	0
65.00	Ambulance	51,943	31,635	1.641954	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		\$ 89,122,443	\$ 954,376,358		\$ 1,154,981	\$ 83,476

(To Schedule A-1)

* From Schedule 8, Column 27
** From Schedule 5

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

AUDITED

AMENDED

REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3) \$ 10,497,855 \$ 10,975,934

CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Amd) \$ 14,544,175 \$ 14,544,1753. Inpatient Ancillary Service Charges (Amd) \$ 65,660,615 \$ 65,660,6154. Total Charges - Medi-Cal Inpatient Services \$ 80,204,790 \$ 80,204,7905. Excess of Customary Charges Over Reasonable Cost
(Line 4 minus Line 1) * \$ 69,706,935 \$ 69,228,8566. 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.
1033187182

	AUDITED	AMENDED
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ 5,456,195	\$ 5,754,192
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ 5,041,660	\$ 5,221,742
3. Medi-Cal Inpatient Hospital Based Physician for Intern and Resident Services (Sch)	\$ 0	\$ 0
4.	\$ 0	\$ 0
5.	\$ 0	\$ 0
6. SUBTOTAL (Sum of Lines 1 through 5)	\$ 10,497,855	\$ 10,975,934
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	\$ (See Schedule 1)	\$ 0
8. SUBTOTAL	\$ 10,497,855	\$ 10,975,934 (To Schedule 2)
9. Coinsurance (Amd)	\$ (180,568)	\$ (180,568)
10. Patient and Third Party Liability (Amd)	\$ 0	\$ 0
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ 10,317,287	\$ 10,795,366 (To Schedule 1)

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

GENERAL SERVICE UNIT NET OF SWING-BED COSTS

INPATIENT DAYS

	AUDITED	AMENDED
1. Total Inpatient Days (include private & swing-bed) (Amd)	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) (Amd)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Amd)	33,008	33,008
5. Medicare NF Swing-Bed Days through Dec 31 (Amd)	0	0
6. Medicare NF Swing-Bed Days after Dec 31 (Amd)	0	0
7. Medi-Cal NF Swing-Bed Days through July 31 (Amd)	0	0
8. Medi-Cal NF Swing-Bed Days after July 31 (Amd)	0	0
9. Medi-Cal Days (excluding swing-bed) (Amd)	3,664.75	3,664.75

SWING-BED ADJUSTMENT

17. Medicare NF Swing-Bed Rates through Dec 31 (Amd)	\$ 0.00	\$ 0.00
18. Medicare NF Swing-Bed Rates after Dec 31(Amd)	\$ 0.00	\$ 0.00
19. Medi-Cal NF Swing-Bed Rates through July 31(Amd)	\$ 0.00	\$ 0.00
20. Medi-Cal NF Swing-Bed Rates after July 31(Amd)	\$ 0.00	\$ 0.00
21. Total Routine Serv Cost (Sch 8, Line 25, Col 27)	\$ 27,006,645	\$ 27,989,029
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)	\$ 27,006,645	\$ 27,989,029

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)	\$ 0.319567	\$ 0.331192
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)	\$ 27,006,645	\$ 27,989,029

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 818.18	\$ 847.95
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 2,998,425	\$ 3,107,525
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 2,043,235	\$ 2,114,217
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 5,041,660	\$ 5,221,742

(To Schedule 3)

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

	AUDITED	AMENDED
SPECIAL CARE AND/OR NURSERY UNITS		
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 0	\$ 0
2. Total Inpatient Days (Amd)	0	0
3. Average Per Diem Cost	\$ 0.00	\$ 0.00
4. Medi-Cal Inpatient Days (Amd)	0	0
5. Cost Applicable to Medi-Cal	\$ 0	\$ 0
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 10,350,071	\$ 10,725,760
7. Total Inpatient Days (Amd)	5,917	5,917
8. Average Per Diem Cost	\$ 1,749.21	\$ 1,812.70
9. Medi-Cal Inpatient Days (Amd)	1,118	1,118.00
10. Cost Applicable to Medi-Cal	\$ 1,955,617	\$ 2,026,599
CORONARY CARE UNIT		
11. Total Inpatient Routine Cost (Sch 8, Line 27, Col 27)	\$ 0	\$ 0
12. Total Inpatient Days (Amd)	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Amd)	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 (Amd)	0	0
18. Average Per Diem Cost	\$ 0.00	\$ 0.00
19. Medi-Cal Inpatient Days (Amd)	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 (Amd)	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Amd)	0	0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
ADMINISTRATIVE DAYS		
26. Per Diem Rate (Amd)	\$ 322.13	\$ 322.13
27. Medi-Cal Inpatient Days (Amd)	260	260
28. Cost Applicable to Medi-Cal	\$ 83,754	\$ 83,754
ADMINISTRATIVE DAYS		
29. Per Diem Rate (Amd)	\$ 351.26	\$ 351.26
30. Medi-Cal Inpatient Days (Amd)	11	11
31. Cost Applicable to Medi-Cal	\$ 3,864	\$ 3,864
32. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,28,31)	\$ 2,043,235	\$ 2,114,217

(To Schedule 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
SHASTA REGIONAL MEDICAL CENTER

Fiscal Period Ended:
OCTOBER 31, 2008

Provider No.
1033187182

SPECIAL CARE UNITS	AUDITED	AMENDED
1. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
2. Total Inpatient Days (Amd)	0	0
3. Average Per Diem Cost	\$ 0.00	\$ 0.00
4. Medi-Cal Inpatient Days (Amd)	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 (Amd)	0	0
8. Average Per Diem Cost	\$ 0.00	\$ 0.00
9. Medi-Cal Inpatient Days (Amd)	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 (Amd)	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Amd)	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 (Amd)	0	0
18. Average Per Diem Cost	\$ 0.00	\$ 0.00
19. Medi-Cal Inpatient Days (Amd)	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 (Amd)	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Amd)	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 (Amd)	0	0
28. Average Per Diem Cost	\$ 0.00	\$ 0.00
29. Medi-Cal Inpatient Days (Amd)	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:
1033187182

		TOTAL ANCILLARY COST *	TOTAL ANCILLARY CHARGES (Amd 3)	RATIO COST TO CHARGES	MEDI-CAL CHARGES (From Schedule 6)	MEDI-CAL COST
ANCILLARY COST CENTERS						
37.00	Operating Room	\$ 16,321,074	\$ 147,044,375	0.110994	\$ 7,604,735	\$ 844,082
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	6,894,842	76,898,749	0.089661	5,518,109	494,761
41.01		0	0	0.000000	0	0
42.00	Radiology - Therapeutic	0	0	0.000000	0	0
43.00	Radioisotope	924,377	7,028,452	0.131519	645,786	84,933
44.00	Laboratory	7,483,864	147,546,018	0.050722	14,171,979	718,834
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	1,675,137	2,739,140	0.611556	449,891	275,133
48.00	Respiratory Therapy	3,294,622	34,936,567	0.094303	2,163,042	203,981
50.00	Physical Therapy	1,723,285	20,523,570	0.083966	1,988,876	166,998
52.00	Speech Pathology	203,187	1,511,495	0.134428	95,277	12,808
53.00	Electrocardiology	1,089,958	19,606,892	0.055591	393,755	21,889
53.02	Cardiac Rehab	6,848,960	45,582,821	0.150253	2,535,705	380,998
53.03	Vascular Lab	782,284	6,996,183	0.111816	0	0
53.04	Pulmonary Rehab	278,168	395,600	0.703155	0	0
54.00	Electroencephalography	431,086	802,595	0.537115	56,246	30,211
55.00	Medical Supplies Charged to Patients	18,611,631	168,467,650	0.110476	10,917,204	1,206,089
55.01	Orthotics	0	0	0.000000	0	0
56.00	Drugs Charged to Patients	11,427,253	194,862,252	0.058643	16,320,163	957,059
57.00	Renal Dialysis	397,493	982,547	0.404553	93,773	37,936
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	3,066,447	13,700,797	0.223815	0	0
60.01	Other Clinic Services	0	0	0.000000	0	0
61.00	Emergency	7,616,832	64,719,020	0.117691	2,706,074	318,480
62.00	Observation Beds	0	0	0.000000	0	0
65.00	Ambulance	51,943	31,635	1.641954	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		\$ 89,122,443	\$ 954,376,358		\$ 65,660,615	\$ 5,754,192

(To Schedule 3)

* From Schedule 8, Column 27

ADJUSTMENTS TO MEDI-CAL CHARGES

Provider Name:
SHASTA REGIONAL MEDICAL CENTER

Fiscal Period Ended:
OCTOBER 31, 2008

Provider No:
1033187182

ANCILLARY CHARGES		AUDITED	AMENDMENTS (Amd)	AMENDED
37.00	Operating Room	\$ 7,604,735	\$	\$ 7,604,735
38.00	Recovery Room	0		0
39.00	Delivery Room and Labor Room	0		0
40.00	Anesthesiology	0		0
41.00	Radiology - Diagnostic	5,518,109		5,518,109
41.01		0		0
42.00	Radiology - Therapeutic	0		0
43.00	Radioisotope	645,786		645,786
44.00	Laboratory	14,171,979		14,171,979
44.01	Pathological Lab	0		0
46.00	Whole Blood	0		0
47.00	Blood Storing and Processing	449,891		449,891
48.00	Respiratory Therapy	2,163,042		2,163,042
50.00	Physical Therapy	1,988,876		1,988,876
52.00	Speech Pathology	95,277		95,277
53.00	Electrocardiology	393,755		393,755
53.02	Cardiac Rehab	2,535,705		2,535,705
53.03	Vascular Lab	0		0
53.04	Pulmonary Rehab	0		0
54.00	Electroencephalography	56,246		56,246
55.00	Medical Supplies Charged to Patients	10,917,204		10,917,204
55.01	Orthotics	0		0
56.00	Drugs Charged to Patients	16,320,163		16,320,163
57.00	Renal Dialysis	93,773		93,773
59.00		0		0
59.01		0		0
59.02		0		0
59.03		0		0
60.00	Clinic	0		0
60.01	Other Clinic Services	0		0
61.00	Emergency	2,706,074		2,706,074
62.00	Observation Beds	0		0
65.00	Ambulance	0		0
71.00		0		0
82.00		0		0
83.00		0		0
84.00		0		0
85.00		0		0
TOTAL MEDI-CAL ANCILLARY CHARGES		\$ 65,660,615	\$ 0	\$ 65,660,615

(To Schedule 5)

COMPUTATION OF PROFESSIONAL
COMPONENT OF HOSPITAL BASED
PHYSICIAN'S REMUNERATION

Provider Name:
SHASTA REGIONAL MEDICAL CENTER

Fiscal Period Ended:
OCTOBER 31, 2008

Provider No:
1033187182

	PROFESSIONAL SERVICE COST CENTERS	HBP REMUNERATION (Amd)	TOTAL CHARGES TO ALL PATIENTS (Amd)	RATIO OF REMUNERATION TO CHARGES	MEDI-CAL CHARGES (Amd)	MEDI-CAL COST
40.00	Anesthesiology	\$ 0	\$ 0	0.000000	\$ 0	\$ 0
41.00	Radiology - Diagnostic	0	0	0.000000		0
43.00	Radioisotope	0	0	0.000000		0
44.00	Laboratory	0	0	0.000000		0
53.00	Electrocardiology	0	0	0.000000		0
54.00	Electroencephalography	0	0	0.000000		0
61.00	Emergency	0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
	TOTAL	\$ 0	\$ 0		\$ 0	\$ 0

(To Schedule 3)

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
GENERAL SERVICE COST CENTER													
1.00	Old Cap Rel Costs-Bldg & Fixtures												
2.00	Old Cap Rel Costs-Movable Equipmer												
3.00	New Cap Rel Costs-Bldg & Fixtures												
4.00	New Cap Rel Costs-Movable Equipme												
4.01													
4.02													
4.03													
4.04													
4.05													
4.06													
4.07													
4.08													
5.00	Employee Benefits	0	0										
6.01	Non-Patient Telephones		0										
6.02	Data Processing		0										
6.03	Purchasing/Receiving		0										
6.04	Patient Admitting		0										
6.05	Patient Business Office		0										
6.06			0										
6.07			0										
6.08			0										
6.00	Administrative and General		839,650								0	16,437,989	0
7.00	Maintenance and Repairs		0								0	0	0
8.00	Operation of Plant		169,337								0	4,452,852	652,025
9.00	Laundry and Linen Service		0								0	463,248	67,833
10.00	Housekeeping		0								0	1,396,369	204,468
11.00	Dietary		0								0	2,378,094	348,221
12.00	Cafeteria		0								0	(8,156)	(1,194)
13.00	Maintenance of Personnel		0								0	0	0
14.00	Nursing Administration		556,919								0	3,625,893	530,934
15.00	Central Services & Supply		0								0	1,531,532	224,260
16.00	Pharmacy		0								0	2,466,613	361,183
17.00	Medical Records and Library		228,267								0	2,915,788	426,955
18.00	Social Service		0								0	69	10
19.00	Inservice Education		39,850								0	483,045	70,732
19.02			0								0	0	0
19.03			0								0	0	0
20.00	Nursing School		0								0	0	0
21.00	Intern & Res Service-Salary & Fringes		0								0	0	0
22.00	Intern & Res Other Program		0								0	0	0
23.00	Paramedical Ed Program		0								0	0	0
24.00			0								0	0	0
INPATIENT ROUTINE COST CENTE													
25.00	Adults & Pediatrics (Gen Routine)		2,762,080								0	17,938,729	2,626,743
26.00	Intensive Care Unit		760,593								0	7,252,795	1,062,016
27.00	Coronary Care Unit		0								0	0	0
28.00	Neonatal Intensive Care Unit		0								0	0	0
29.00	Surgical Intensive Care		0								0	0	0
30.00	Subprovider I		0								0	0	0
31.00	Subprovider II		0								0	0	0
32.00			0								0	0	0
33.00	Nursery		0								0	0	0
34.00	Medicare Certified Nursing Facility		0								0	0	0
35.00	Distinct Part Nursing Facility		0								0	0	0
36.00	Adult Subacute Care Unit		0								0	0	0
36.01	Subacute Care Unit II		0								0	0	0
36.02	Transitional Care Unit		0								0	0	0

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	ADMINISTRATIVE & GENERAL 6.00
ANCILLARY COST CENTERS												
37.00 Operating Room	0	1,184,431	0	0	0	0	0	0	0	0	12,669,103	1,855,119
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	5,503,491	805,868
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	692,728	101,435
44.00 Laboratory	0	552,534	0	0	0	0	0	0	0	0	5,783,997	846,943
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
48.00 Respiratory Therapy	0	318,930	0	0	0	0	0	0	0	0	1,417,063	207,499
50.00 Physical Therapy	0	161,929	0	0	0	0	0	0	0	0	2,532,613	370,847
52.00 Speech Pathology	0	12,175	0	0	0	0	0	0	0	0	1,142,432	167,285
53.00 Electrocardiology	0	90,241	0	0	0	0	0	0	0	0	169,592	24,833
53.02 Cardiac Rehab	0	65,376	0	0	0	0	0	0	0	0	869,528	127,324
53.03 Vascular Lab	0	201,408	0	0	0	0	0	0	0	0	5,829,548	853,613
53.04 Pulmonary Rehab	0	23,051	0	0	0	0	0	0	0	0	650,312	95,224
54.00 Electroencephalography	0	12,192	0	0	0	0	0	0	0	0	146,744	21,487
55.00 Medical Supplies Charged to Patients	0	120,016	0	0	0	0	0	0	0	0	205,828	30,139
55.01 Orthotics	0	0	0	0	0	0	0	0	0	0	14,007,737	2,051,133
56.00 Drugs Charged to Patients	0	388,234	0	0	0	0	0	0	0	0	6,811,318	997,372
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	343,843	50,348
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	136,672	0	0	0	0	0	0	0	0	0	0
60.01 Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0	0
61.00 Emergency	0	715,733	0	0	0	0	0	0	0	0	2,535,625	371,288
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	5,434,277	795,733
71.00	0	0	0	0	0	0	0	0	0	0	45,216	6,621
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
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
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	83,693
TOTAL	<u>0</u>	<u>9,969,303</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>128,697,417</u>	<u>16,437,989</u>

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
ANCILLARY COST CENTERS												
37.00 Operating Room	0	736,228	62,016	233,482	0	213,684	0	0	0	0	494,043	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	123,305	31,486	39,104	0	99,474	0	0	0	0	258,366	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	72,541	0	23,005	0	11,053	0	0	0	0	23,614	0
44.00 Laboratory	0	176,089	0	55,844	0	125,263	0	0	0	0	495,729	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	31,410	0	9,961	0	0	0	0	0	0	9,203	0
48.00 Respiratory Therapy	0	50,274	0	15,944	0	62,632	0	0	0	0	117,381	0
50.00 Physical Therapy	0	229,247	0	72,702	0	40,526	0	0	0	0	68,956	0
52.00 Speech Pathology	0	0	0	0	0	3,684	0	0	0	0	5,078	0
53.00 Electrocardiology	0	2,884	0	915	0	22,105	0	0	0	0	65,876	0
53.02 Cardiac Rehab	0	4,009	0	1,271	0	7,368	0	0	0	0	153,150	0
53.03 Vascular Lab	0	0	8,746	0	0	0	0	0	0	0	23,506	0
53.04 Pulmonary Rehab	0	60,081	0	19,054	0	29,474	0	0	0	0	1,329	0
54.00 Electroencephalography	0	143,294	0	45,443	0	3,684	0	0	0	0	2,697	0
55.00 Medical Supplies Charged to Patients	0	6,144	0	1,948	0	58,947	0	0	1,919,700	0	586,021	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	73,684	0	0	0	2,890,177	654,703	0
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	3,301	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	74,502	636	23,627	0	14,737	0	0	0	0	46,032	0
60.01 Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0	0
61.00 Emergency	0	140,496	82,212	44,556	0	132,631	0	759,019	0	0	217,444	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	106	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
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
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	201,249	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	3,684	0	0	0	0	0	0
TOTAL	0	5,104,876	581,528	1,602,423	3,025,380	1,687,367	0	4,315,377	1,919,700	2,890,177	3,579,411	79

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
ANCILLARY COST CENTERS											
37.00 Operating Room	57,399	0	0	0	0	0	0	0	16,321,074	0	16,321,074
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	33,747	0	0	0	0	0	0	0	6,894,842	0	6,894,842
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	924,377	0	924,377
44.00 Laboratory	0	0	0	0	0	0	0	0	7,483,864	0	7,483,864
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	0	0	0
48.00 Respiratory Therapy	144,933	0	0	0	0	0	0	0	1,675,137	0	1,675,137
50.00 Physical Therapy	2,137	0	0	0	0	0	0	0	3,294,622	0	3,294,622
52.00 Speech Pathology	0	0	0	0	0	0	0	0	1,723,285	0	1,723,285
53.00 Electrocardiology	1,327	0	0	0	0	0	0	0	203,187	0	203,187
53.02 Cardiac Rehab	0	0	0	0	0	0	0	0	1,089,958	0	1,089,958
53.03 Vascular Lab	4,495	0	0	0	0	0	0	0	6,848,960	0	6,848,960
53.04 Pulmonary Rehab	0	0	0	0	0	0	0	0	782,284	0	782,284
54.00 Electroencephalography	0	0	0	0	0	0	0	0	278,168	0	278,168
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	431,086	0	431,086
55.01 Orthotics	0	0	0	0	0	0	0	0	18,611,631	0	18,611,631
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	0
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	11,427,253	0	11,427,253
59.00	0	0	0	0	0	0	0	0	397,493	0	397,493
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	0	0	0
60.01 Other Clinic Services	0	0	0	0	0	0	0	0	3,066,447	0	3,066,447
61.00 Emergency	10,463	0	0	0	0	0	0	0	0	0	0
62.00 Observation Beds	0	0	0	0	0	0	0	0	7,616,832	0	7,616,832
65.00 Ambulance	0	0	0	0	0	0	0	0	0	0	0
71.00	0	0	0	0	0	0	0	0	51,943	0	51,943
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
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
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	0	0	0
100.01	0	0	0	0	0	0	0	0	201,249	0	201,249
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	658,937	0	658,937
TOTAL	800,486	0	0	0	0	0	0	0	128,697,417	0	128,697,417

STATE OF CALIFORNIA

STATISTICS FOR COST ALLOCATION (WS 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 (ACCU COST)	MAINT & REPAIRS (SQ FT)
	(Amd 1-3) (Amd)	6.01 (Amd) (Amd)	6.02 (Amd) (Amd)	6.03 (Amd) (Amd)	6.04 (Amd) (Amd)	6.05 (Amd) (Amd)	6.06 (Amd) (Amd)	6.07 (Amd) (Amd)	6.08 (Amd) (Amd)		7.00 (Amd) (Amd)
ANCILLARY COST CENTERS											
37.00	6,081,261									12,669,103	
38.00										0	
39.00										0	
40.00										0	
41.00	2,722,075									5,503,491	
41.01										0	
42.00										0	
43.00	351,801									692,728	
44.00	2,836,892									5,783,897	
44.01										0	
46.00										0	
47.00										0	
48.00	1,637,490									1,417,063	
50.00	831,395									2,532,613	
52.00	62,509									1,142,432	
53.00	463,328									169,592	
53.02	335,664									869,528	
53.03	1,034,097									5,829,548	
53.04	118,349									650,312	
54.00	62,598									146,744	
55.00	616,200									205,828	
55.01										14,007,737	
56.00	1,993,323									6,811,318	
57.00										343,843	
59.00										0	
59.01										0	
59.02										0	
59.03										0	
60.00	701,722									2,535,625	
60.01										0	
61.00	3,674,812									5,434,277	
62.00										0	
65.00										45,216	
71.00										0	
82.00										0	
83.00										0	
84.00										0	
85.00										0	
NONREIMBURSABLE COST CENTERS											
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	112,259,428	0
COST TO BE ALLOCATED	9,969,303	0	0	0	0	0	0	0	0	16,437,989	0
UNIT COST MULTIPLIER - SCH 8	0.194767	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.146429	0.000000

STATE OF CALIFORNIA

STATISTICS FOR COST ALLOCATION (WS B-1)

SCHEDULE 9.2

Provider Name:
SHASTA REGIONAL MEDICAL CENTER

Fiscal Period Ended:
OCTOBER 31, 2008

	OPER PLANT (SQ FT) (Amd)	LAUNDRY & LINEN (LB LNDRY) (Amd)	HOUSE-KEEPING (HR SERV) (Amd)	DIETARY (MEALS SERVED) (Amd)	CAFETERIA (FTE'S) (Amd)	MAINT OF PERSONNEL (# HOUSED) (Amd)	NURSING ADMIN (NURSE HR) (Amd)	CENT SERV & SUPPLY (CST REQ) (Amd)	PHARMACY (COSTS REQUIS) (Amd)	MED REC (GROSS CHARGES) (Amd 3) (Amd)	SOC SERV (PATIENT DAYS) (Amd)	INSERVICE EDUCATION (ASSND TIME) (Amd)
ANCILLARY COST CENTERS												
37.00	25,525	77,052	25,525		58				147,044,375			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			
48.00	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					8				395,600			
54.00	2,083		2,083						802,595			
55.00	4,968		4,968		1				168,467,650			
55.01	213		213		16		100					
56.00												
57.00					20			100	194,862,252			
59.00									982,547			
59.01												
59.02												
59.03												
60.00	2,583	790	2,583		4				13,700,797			
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												
NONREIMBURSABLE COST CENTERS												
96.00												
97.00												
98.00												
99.00												
99.01												
99.02												
99.03												
99.04												
99.05												
100.00												
100.01				244,094								
100.02												
100.03												
100.05					1							
TOTAL	176,986	722,516	175,182	3,669,472	458	0	3,041,878	100	1,065,366,883	38,925		1,047,490
COST TO BE ALLOCATED	5,104,876	581,528	1,602,423	3,025,380	1,687,367	0	4,315,377	1,919,700	2,890,177	79		800,486
UNIT COST MULTIPLIER - SCH 8	28.843391	0.804865	9,147,192	0.824473	3684.26665	0.000000	1,418656	19196.99284	28901.766495	0.002032		0.764194

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)
GENERAL SERVICE COST CENTERS							
1.00 Old Cap Rel Costs-Bldg & Fixtures	19.02 (Amd) (Amd)	19.03 (Amd) (Amd)	20.00 (Amd) (Amd)	21.00 (Amd) (Amd)	22.00 (Amd) (Amd)	23.00 (Amd) (Amd)	24.00 (Amd) (Amd)
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							
INPATIENT ROUTINE COST CENTERS							
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 II							
36.02 Transitional Care Unit							

TRIAL BALANCE OF EXPENSES

Provider Name:
SHASTA REGIONAL MEDICAL CENTER

Fiscal Period Ended:
OCTOBER 31, 2008

		AUDITED	AMENDMENTS (From Sch 10A)	AMENDED
	GENERAL SERVICE COST CENTERS			
1.00	Old Cap Rel Costs-Bldg & Fixtures	\$ 0	\$ 0	\$ 0
2.00	Old Cap Rel Costs-Movable Equipment	0	0	0
3.00	New Cap Rel Costs-Bldg & Fixtures	3,437,441	254,095	3,691,536
4.00	New Cap Rel Costs-Movable Equipment	0	0	0
4.01		0	0	0
4.02		0	0	0
4.03		0	0	0
4.04		0	0	0
4.05		0	0	0
4.06		0	0	0
4.07		0	0	0
4.08		0	0	0
5.00	Employee Benefits	9,969,303	0	9,969,303
6.01	Non-Patient Telephones	0	0	0
6.02	Data Processing	0	0	0
6.03	Purchasing/Receiving	0	0	0
6.04	Patient Admitting	0	0	0
6.05	Patient Business Office	0	0	0
6.06		0	0	0
6.07		0	0	0
6.08		0	0	0
6.00	Administrative and General	11,298,696	3,954,761	15,253,457
7.00	Maintenance and Repairs	0	0	0
8.00	Operation of Plant	3,944,341	0	3,944,341
9.00	Laundry and Linen Service	433,174	0	433,174
10.00	Housekeeping	1,395,423	0	1,395,423
11.00	Dietary	2,244,316	0	2,244,316
12.00	Cafeteria	(8,156)	0	(8,156)
13.00	Maintenance of Personnel	0	0	0
14.00	Nursing Administration	3,040,568	0	3,040,568
15.00	Central Services & Supply	1,458,281	0	1,458,281
16.00	Pharmacy	2,438,379	0	2,438,379
17.00	Medical Records and Library	2,607,083	0	2,607,083
18.00	Social Service	69	0	69
19.00	Inservice Education	334,866	0	334,866
19.02		0	0	0
19.03		0	0	0
20.00		0	0	0
21.00	Nursing School	0	0	0
22.00	Intern & Res Service-Salary & Fringes	0	0	0
23.00	Intern & Res Other Program	0	0	0
24.00	Paramedical Ed Program	0	0	0
	INPATIENT ROUTINE COST CENTERS			
25.00	Adults & Pediatrics (Gen Routine)	14,122,760	0	14,122,760
26.00	Intensive Care Unit	6,089,440	0	6,089,440
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	0	0
34.00	Medicare Certified Nursing Facility	0	0	0
35.00	Distinct Part Nursing Facility	0	0	0
36.00	Adult Subacute Care Unit	0	0	0
36.01	Subacute Care Unit II	0	0	0
36.02	Transitional Care Unit	0	0	0

TRIAL BALANCE OF EXPENSES

Provider Name:
SHASTA REGIONAL MEDICAL CENTER

Fiscal Period Ended:
OCTOBER 31, 2008

		AUDITED	AMENDMENTS (From Sch 10A)	AMENDED
	ANCILLARY COST CENTERS			
37.00	Operating Room	\$ 9,392,590	\$ 1,653,177	\$ 11,045,767
38.00	Recovery Room	0	0	0
39.00	Delivery Room and Labor Room	0	0	0
40.00	Anesthesiology	0	0	0
41.00	Radiology - Diagnostic	4,899,811	0	4,899,811
41.01		0	0	0
42.00	Radiology - Therapeutic	0	0	0
43.00	Radioisotope	580,963	0	580,963
44.00	Laboratory	5,126,487	0	5,126,487
44.01	Pathological Lab	0	0	0
46.00	Whole Blood	0	0	0
47.00	Blood Storing and Processing	1,398,338	0	1,398,338
48.00	Respiratory Therapy	2,183,712	0	2,183,712
50.00	Physical Therapy	843,837	0	843,837
52.00	Speech Pathology	157,417	0	157,417
53.00	Electrocardiology	777,567	0	777,567
53.02	Cardiac Rehab	5,761,782	0	5,761,782
53.03	Vascular Lab	448,904	0	448,904
53.04	Pulmonary Rehab	123,693	0	123,693
54.00	Electroencephalography	108,211	0	108,211
55.00	Medical Supplies Charged to Patients	13,884,059	0	13,884,059
55.01	Orthotics	0	0	0
56.00	Drugs Charged to Patients	6,423,084	0	6,423,084
57.00	Renal Dialysis	343,843	0	343,843
59.00		0	0	0
59.01		0	0	0
59.02		0	0	0
59.03		0	0	0
60.00	Clinic	4,289,342	(1,934,805)	2,354,537
60.01	Other Clinic Services	0	0	0
61.00	Emergency	4,634,786	0	4,634,786
62.00	Observation Beds	0	0	0
65.00	Ambulance	45,216	0	45,216
71.00		0	0	0
82.00		0	0	0
83.00		0	0	0
84.00		0	0	0
85.00		0	0	0
	SUBTOTAL	\$ 124,229,626	\$ 3,927,228	\$ 128,156,854
	NONREIMBURSABLE COST CENTERS			
96.00	Gift, Flower, Coffee Shop & Canteen	0	0	0
97.00	Research	0	0	0
98.00	Physicians' Private Office	0	0	0
99.00	Nonpaid Workers	0	0	0
99.01		0	0	0
99.02		0	0	0
99.03		0	0	0
99.04		0	0	0
99.05		0	0	0
100.00	Other Nonreimbursable	0	0	0
100.01		0	0	0
100.02		0	0	0
100.03		0	0	0
100.05	Public Relations	540,563	0	540,563
100.99	SUBTOTAL	\$ 540,563	\$ 0	\$ 540,563
101	TOTAL	\$ 124,770,189	\$ 3,927,228	\$ 128,697,417

(To Schedule 8)

	1	2	3	4	
TOTAL Amd	AUDIT Amd	AUDIT Amd	AUDIT Amd	AUDIT Amd	AUDIT Amd
(Page 1 & 2)	1	2	3	4	AUDIT Amd
	\$0				
GENERAL SERVICE COST CENTER					
1.00 Old Cap Rel Costs-Bldg & Fixtures	0				
2.00 Old Cap Rel Costs-Movable Equipment					
3.00 New Cap Rel Costs-Bldg & Fixtures	254,095		254,095		
4.00 New Cap Rel Costs-Movable Equipment	0				
4.01	0				
4.02	0				
4.03	0				
4.04	0				
4.05	0				
4.06	0				
4.07	0				
4.08	0				
5.00 Employee Benefits	0				
6.01 Non-Patient Telephones	0				
6.02 Data Processing	0				
6.03 Purchasing/Receiving	0				
6.04 Patient Admitting	0				
6.05 Patient Business Office	0				
6.06	0				
6.07	0				
6.08	0				
6.00 Administrative and General	3,954,761	281,628	3,673,133		
7.00 Maintenance and Repairs	0				
8.00 Operation of Plant	0				
9.00 Laundry and Linen Service	0				
10.00 Housekeeping	0				
11.00 Dietary	0				
12.00 Cafeteria	0				
13.00 Maintenance of Personnel	0				
14.00 Nursing Administration	0				
15.00 Central Services & Supply	0				
16.00 Pharmacy	0				
17.00 Medical Records and Library	0				
18.00 Social Service	0				
19.00 Inservice Education	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 CENTERS					
25.00 Adults & Pediatrics (Gen Routine)	0				
26.00 Intensive Care Unit	0				
27.00 Coronary Care Unit	0				
28.00 Neonatal Intensive Care Unit	0				
29.00 Surgical Intensive Care	0				
30.00 Subprovider I	0				
31.00 Subprovider II	0				
32.00	0				
33.00 Nursery	0				
34.00 Medicare Certified Nursing Facility	0				
35.00 Distinct Part Nursing Facility	0				
36.00 Adult Subacute Care Unit	0				
36.01 Subacute Care Unit I	0				
36.02 Subacute Care Unit II	0				

Provider Name		Fiscal Period		Provider NPI		Amendments		
SHASTA REGIONAL MEDICAL CENTER		OCTOBER 1, 2007 THROUGH OCTOBER 31, 2008		1033187182		4		
Report References								
Amd. No.	Revised Report	Work Sheet	Cost Report			As Audited	Increase (Decrease)	As Amended
			Part	Title	Line			
A	1	Not Reported			1	AB 5 Reduction	\$0	\$464,675
<p>The services provided to Medi-Cal inpatients in Noncontract acute hospitals are subject to various reimbursement limitations identified in AB 5 and/or AB 1183. These limitations are addressed on Noncontract Schedule A and are incorporated on Noncontract Schedule 1, Line 9.</p> <p>W&I Code, Section 14105.245</p>								
<p>MEMORANDUM ADJUSTMENTS</p>								

Provider Name		Fiscal Period				Provider NPI		Amendments	
SHASTA REGIONAL MEDICAL CENTER		OCTOBER 1, 2007 THROUGH OCTOBER 31, 2008				1033187182		4	
Report References									
Amd. No.	Revised Report	Work Sheet	Cost Report			As Audited	Increase (Decrease)	As Amended	
			Part	Title	Line				Col.
				Explanation of Amendments					
1	10A 10A	A A	6.00 60.00	7 7	Administrative and General Clinic	\$11,298,696 4,289,342	\$281,628 (281,628)	\$11,580,324 4,007,714 *	
9	9	B-1 B-1	6.00 60.00	5 5	Administrative and General (Gross Salaries) Clinic	4,032,177 2,302,928	278,863 (278,863)	4,311,040 2,024,065 *	
APPEAL FINDINGS - ISSUE 2									
2	10A 10A	A A	37.00 60.00	7 7	Operating Room Clinic	\$9,392,590 4,007,714	\$1,164,255 (1,164,255)	\$10,556,845 2,843,459 *	
9	9	B-1 B-1	37.00 60.00	5 5	Operating Room (Gross Salaries) Clinic	4,758,918 2,024,065	840,688 (840,688)	5,599,606 1,183,377 *	
APPEAL FINDINGS - ISSUE 5									
3	10A 10A	A A	37.00 60.00	7 7	Operating Room Clinic	\$10,556,845 2,843,459	\$488,922 (488,922)	\$11,045,767 2,354,537	
9	9	B-1 B-1	37.00 60.00	5 5	Operating Room (Gross Salaries) Clinic	5,599,606 1,183,377	481,655 (481,655)	6,081,261 701,722	
9	9	B-1 B-1	37.00 60.00	17 17	Operating Room (Gross Charges) Clinic	147,043,706 13,701,466	669 (669)	147,044,375 13,700,797	
5	5	C C	37.00 60.00	8 8	Operating Room Clinic	\$147,043,706 13,701,466	\$669 (669)	\$147,044,375 13,700,797	
APPEAL FINDINGS - ISSUE 6									
4	10A 10A	A A	3.00 6.00	7 7	New Cap Rel Costs-Bldg & Fixtures Administrative and General	\$3,437,441 11,580,324	\$254,095 3,673,133	\$3,691,536 15,253,457	
APPEAL FINDINGS - ISSUE 8									

*Balance carried forward from prior/to subsequent adjustments