REPORT
ON THE
COST REPORT REVIEW

JEROLD PHELPS COMMUNITY HOSPITAL
GARBERVILLE, CALIFORNIA
PROVIDER NUMBERS: HSP30482G / LTC55516F AND
NPI NUMBERS: 1003819376 / 1245458421

FISCAL PERIOD ENDED
JUNE 30, 2008

Audits Section - Richmond
Financial Audits Branch
Audits and Investigations
Department of Health Care Services

Section Chief: Louise Wong
Audit Supervisor: David Mui
Auditor: Joy Marameg

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

DAVID MAXWELL-JOLLY
Director

ARNOLD SCHWARZENEGGER
Governor

January 29, 2010

Harry Jasper, Administrator
Jerold Phelps Community Hospital
733 Cedar Street
Garberville, CA 95442

PROVIDER: JEROLD PHELPS COMMUNITY HOSPITAL
PROVIDER NOS. HSP30482G / LTC55516F AND NPI NOS. 1003819376 / 125458421
FISCAL PERIOD ENDED JULY 1, 2007 THROUGH JUNE 30, 2008

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

In our opinion, the audited settlement for the fiscal period due the provider in the amount of $4,046 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. Computation of Distinct Part Nursing Facility Per Diem (DPNF Schedules)

4. Audit Adjustments Schedule

The audited settlement will be incorporated into a Statement of Account Status, which may reflect tentative retroactive adjustment determinations, payments from the provider, and other financial transactions initiated by the Department.

850 Marina Bay Parkway, Building P, 2nd Floor, MS 2104, Richmond, CA 94804-6403
Telephone: (510) 620-3100 FAX: (510) 620-3111
Internet Address: www.dhcs.ca.gov

The Statement of Account Status will be forwarded to the provider by the State fiscal intermediary. Instructions regarding payment will be included with the Statement of Account Status.

Future Distinct Part Nursing Facility prospective rates may be affected by this examination. The extent of the rate changes will be determined by the Department's Rate Development Branch.

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
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
P.O. 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 - Richmond at (510) 620-3100.

Original Signed by

Louise Wong, Chief
Audits Section - Richmond
Financial Audits Branch

Certified

SUMMARY OF FINDINGS

Provider Name:
JEROLD PHELPS COMMUNITY HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

		SETTLEMENT	COST
1.	**Medi-Cal Noncontract Settlement (SCHEDULE 1)**		
	Provider No. HSP30482G		
	Reported	$ 2,242	
	Net Change	$ 1,804	
	Audited Amount Due Provider (State)	$ 4,046	
2.	**Subprovider I (SCHEDULE 1-1)**		
	Provider No.		
	Reported	$ 0	
	Net Change	$ 0	
	Audited Amount Due Provider (State)	$ 0	
3.	**Subprovider II (SCHEDULE 1-2)**		
	Provider No.		
	Reported	$ 0	
	Net Change	$ 0	
	Audited Amount Due Provider (State)	$ 0	
4.	**Medi-Cal Contract Cost (CONTRACT SCH 1)**		
	Provider No.		
	Reported		$ 0
	Net Change		$ 0
	Audited Cost		$ 0
	Audited Amount Due Provider (State)	$ 0	
5.	**Distinct Part Nursing Facility (DPNF SCH 1)**		
	Provider No. LTC55516F		
	Reported		$ 307.09
	Net Change		$ 0.00
	Audited Cost Per Day		$ 307.09
	Audited Amount Due Provider (State)	$ 0	
6.	**Distinct Part Nursing Facility (DPNF SCH 1-1)**		
	Provider No.		
	Reported		$ 0.00
	Net Change		$ 0.00
	Audited Cost Per Day		$ 0.00
	Audited Amount Due Provider (State)	$ 0	
7.	**Adult Subacute (ADULT SUBACUTE SCH 1)**		
	Provider No.		
	Reported		$ 0.00
	Net Change		$ 0.00
	Audited Cost Per Day		$ 0.00
	Audited Amount Due Provider (State)	$ 0	

8.	**Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7)**	$ 4,046	
9.	**Total Medi-Cal Cost**		$ 0

SUMMARY OF FINDINGS

Provider Name:
JEROLD PHELPS COMMUNITY HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

		SETTLEMENT	COST
10.	**Subacute (SUBACUTE SCH 1-1)**		
	Provider No.		
	Reported		$ 0.00
	Net Change		$ 0.00
	Audited Cost Per Day		$ 0.00
	Audited Amount Due Provider (State)	$ 0	
11.	**Rural Health Clinic (RHC SCH 1)**		
	Provider No.		
	Reported	$ 0	
	Net Change	$ 0	
	Audited Amount Due Provider (State)	$ 0	
12.	**Rural Health Clinic (RHC 95-210 SCH 1)**		
	Provider No.		
	Reported	$ 0	
	Net Change	$ 0	
	Audited Amount Due Provider (State)	$ 0	
13.	**Rural Health Clinic (RHC 95-210 SCH 1-1)**		
	Provider No.		
	Reported	$ 0	
	Net Change	$ 0	
	Audited Amount Due Provider (State)	$ 0	
14.	**County Medical Services Program (CMSP SCH 1)**		
	Provider No.		
	Reported	$ 0	
	Net Change	$ 0	
	Audited Amount Due Provider (State)	$ 0	
15.	**Transitional Care (TC SCH 1)**		
	Provider No.		
	Reported		$ 0.00
	Net Change		$ 0.00
	Audited Cost Per Day		$ 0.00
	Audited Amount Due Provider (State)	$ 0	

16.	**Total Other Settlement Due Provider - (Lines 10 through 15)**	$ 0
17.	**Total Combined Audited Settlement Due Provider (State/CMSP/RHC) - (Line 8 + Line 16)**	$ 4,046

STATE OF CALIFORNIA

SCHEDULE 1
PROGRAM: NONCONTRACT

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
JEROLD PHELPS COMMUNITY HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

Provider No.
HSP30482G

		REPORTED	AUDITED
1.	Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	$ 73,533	$ 88,050
2.	Excess Reasonable Cost Over Charges (Schedule 2)	$ 0	$ 0
3.	Medi-Cal Inpatient Hospital Based Physician Services	$ 8,199	$ N/A
4.		$ 0	$ 0
5.	TOTAL COST-Reimbursable to Provider (Lines 1 through 4)	$ 81,732	$ 88,050
6.	Interim Payments (Adj 8)	$ (79,490)	$ (84,004)
7.	Balance Due Provider (State)	$ 2,242	$ 4,046
8.	Duplicate Payments (Adj)	$ 0	$ 0
9.		$ 0	$ 0
10.		$ 0	$ 0
11.	TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	$ 2,242	$ 4,046

(To Summary of Findings)

STATE OF CALIFORNIA

SCHEDULE 2
PROGRAM: NONCONTRACT

COMPUTATION OF LESSER OF
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGES

Provider Name:
JEROLD PHELPS COMMUNITY HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

Provider No.
HSP30482G

	REPORTED	AUDITED
REASONABLE COST OF MEDI-CAL INPATIENT SERVICES		
1. Cost of Covered Services (Schedule 3)	$ 73,533	$ 88,050
CHARGES FOR MEDI-CAL INPATIENT SERVICES		
2. Inpatient Routine Service Charges (Adj 7)	$ 27,432	$ 42,550
3. Inpatient Ancillary Service Charges (Adj 7)	$ 86,022	$ 92,540
4. Total Charges - Medi-Cal Inpatient Services	$ 113,454	$ 135,090
5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	$ 39,921	$ 47,040
6. Excess of Reasonable Cost Over Customary Charges (Line 1 minus Line 4)	$ 0	$ 0
	(To Schedule 1)	

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

STATE OF CALIFORNIA

SCHEDULE 3
PROGRAM: NONCONTRACT

COMPUTATION OF
MEDI-CAL NET COSTS OF COVERED SERVICES

Provider Name:
JEROLD PHELPS COMMUNITY HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

Provider No.
HSP30482G

		REPORTED	AUDITED
1.	Medi-Cal Inpatient Ancillary Services (Schedule 5)	$ 34,543	$ 37,526
2.	Medi-Cal Inpatient Routine Services (Schedule 4)	$ 38,990	$ 40,073
3.	Medi-Cal Inpatient Hospital Based Physician for Intern and Resident Services (Sch)	$ 0	$ 0
4.	Hospital Based Physicians	$ 0	$ 0
5.		$ 0	$ 0
6.	SUBTOTAL (Sum of Lines 1 through 5)	$ 73,533	$ 77,599
7.	Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	$ (See Schedule 1)	$ 10,451
8.	SUBTOTAL	$ 73,533 (To Schedule 2)	$ 88,050
9.	Coinsurance (Adj)	$ 0	$ 0
10.	Patient and Third Party Liability (Adj)	$ 0	$ 0
11.	Net Cost of Covered Services Rendered to Medi-Cal Inpatients	$ 73,533 (To Schedule 1)	$ 88,050

STATE OF CALIFORNIA

SCHEDULE 4
PROGRAM: NONCONTRACT

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
JEROLD PHELPS COMMUNITY HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

Provider No.
HSP30482G

GENERAL SERVICE UNIT NET OF SWING-BED COSTS	REPORTED	AUDITED
INPATIENT DAYS		
1. Total Inpatient Days (include private & swing-bed) (Adj)	527	527
2. Inpatient Days (include private, exclude swing-bed)	270	270
3. Private Room Days (exclude swing-bed private room) (Adj)	270	270
4. Semi-Private Room Days (exclude swing-bed) (Adj)	0	0
5. Medicare NF Swing-Bed Days through Dec 31 (Adj)	0	0
6. Medicare NF Swing-Bed Days after Dec 31 (Adj)	232	232
7. Medi-Cal NF Swing-Bed Days through July 31 (Adj)	0	0
8. Medi-Cal NF Swing-Bed Days after July 31 (Adj 1)	25	25
9. Medi-Cal Days (excluding swing-bed) (Adj 5)	36	37
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)	$ 543,698	$ 543,698
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)	$ 251,270	$ 251,270
27. Inpatient Routine Cost Net of Swing-Bed (L 21 minus L 26)	$ 292,428	$ 292,428
PRIVATE ROOM DIFFERENTIAL ADJUSTMENT		
28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	$ 310,950	$ 310,950
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)	$ 0.940434	$ 0.940434
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)	$ 292,428	$ 292,428
PROGRAM INPATIENT OPERATING COST		
38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	$ 1,083.06	$ 1,083.06
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	$ 38,990	$ 40,073
40. Cost Applicable to Medi-Cal (Sch 4A)	$ 0	$ 0
41. Cost Applicable to Medi-Cal (Sch 4B)	$ 0	$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	$ 38,990	$ 40,073

(To Schedule 3)

STATE OF CALIFORNIA

SCHEDULE 4A
PROGRAM: NONCONTRACT

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
JEROLD PHELPS COMMUNITY HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

Provider No.
HSP30482G

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	$ 0	$ 0
2. Total Inpatient Days (Adj)	0	0
3. Average Per Diem Cost	$ 0.00	$ 0.00
4. Medi-Cal Inpatient Days (Adj)	0	0
5. Cost Applicable to Medi-Cal	$ 0	$ 0
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	$ 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
CORONARY CARE UNIT		
11. Total Inpatient Routine Cost (Sch 8, Line 27, Col 27)	$ 0	$ 0
12. Total Inpatient Days (Adj)	0	0
13. Average Per Diem Cost	$ 0.00	$ 0.00
14. Medi-Cal Inpatient Days (Adj)	0	0
15. Cost Applicable to Medi-Cal	$ 0	$ 0
NEONATAL INTENSIVE CARE UNIT		
16. Total Inpatient Routine Cost (Sch 8, Line 28, Col 27)	$ 0	$ 0
17. Total Inpatient Days (Adj)	0	0
18. Average Per Diem Cost	$ 0.00	$ 0.00
19. Medi-Cal Inpatient Days (Adj)	0	0
20. Cost Applicable to Medi-Cal	$ 0	$ 0
SURGICAL INTENSIVE CARE UNIT		
21. Total Inpatient Routine Cost (Sch 8, Line 29, Col 27)	$ 0	$ 0
22. Total Inpatient Days (Adj)	0	0
23. Average Per Diem Cost	$ 0.00	$ 0.00
24. Medi-Cal Inpatient Days (Adj)	0	0
25. Cost Applicable to Medi-Cal	$ 0	$ 0
ADMINISTRATIVE DAYS		
26. Per Diem Rate (Adj)	$ 0.00	$ 0.00
27. Medi-Cal Inpatient Days (Adj)	0	0
28. Cost Applicable to Medi-Cal	$ 0	$ 0
ADMINISTRATIVE DAYS		
29. Per Diem Rate (Adj)	$ 0.00	$ 0.00
30. Medi-Cal Inpatient Days (Adj)	0	0
31. Cost Applicable to Medi-Cal	$ 0	$ 0
32. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,28,31)	$ 0	$ 0

(To Schedule 4)

STATE OF CALIFORNIA

SCHEDULE 4B
PROGRAM: NONCONTRACT

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
JEROLD PHELPS COMMUNITY HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

Provider No.
HSP30482G

	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:
JEROLD PHELPS COMMUNITY HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

Provider No:
HSP30482G

		TOTAL ANCILLARY COST *	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST TO CHARGES	MEDI-CAL CHARGES (From Schedule 6)	MEDI-CAL COST
ANCILLARY COST CENTERS						
37.00	Operating Room	$ 0	$ 0	0.000000	$ 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	346,323	368,832	0.938971	3,623	3,402
41.01		0	0	0.000000	0	0
41.02		0	0	0.000000	0	0
42.00	Radiology - Therapeutic	0	0	0.000000	0	0
43.00	Radioisotope	0	0	0.000000	0	0
44.00	Laboratory	795,731	1,126,708	0.706245	13,687	9,666
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	0	0	0.000000	0	0
48.00	Intravenous Therapy	0	0	0.000000	0	0
49.00	Respiratory Therapy	0	0	0.000000	0	0
50.00	Physical Therapy	3,480	6,934	0.501840	0	0
51.00	Occupational Therapy	0	0	0.000000	0	0
52.00	Speech Pathology	0	0	0.000000	0	0
53.00	Electrocardiology	0	0	0.000000	0	0
54.00	Electroencephalography	0	0	0.000000	0	0
55.00	Medical Supplies Charged to Patients	211,662	140,303	1.508604	212	320
56.00	Drugs Charged to Patients	202,332	883,962	0.228893	46,524	10,649
57.00	Renal Dialysis	0	0	0.000000	0	0
58.00	ASC (Non-Distinct Part)	0	0	0.000000	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	0	0	0.000000	0	0
60.01	Other Clinic Services	0	0	0.000000	0	0
61.00	Emergency	826,669	1,746,226	0.473403	28,494	13,489
62.00	Observation Beds	0	0	0.000000	0	0
63.50	Rural Health Clinic	1,250,817	1,264,029	0.989548	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
86.00		0	0	0.000000	0	0
	TOTAL	$ 3,637,013	$ 5,536,994		$ 92,540	$ 37,526

(To Schedule 3)

* From Schedule 8, Column 27

STATE OF CALIFORNIA

SCHEDULE 6
PROGRAM: NONCONTRACT

ADJUSTMENTS TO MEDI-CAL CHARGES

Provider Name:
JEROLD PHELPS COMMUNITY HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

Provider No:
HSP30482G

	ANCILLARY CHARGES	REPORTED	ADJUSTMENTS (Adj 6)	AUDITED
37.00	Operating Room	$	$	$ 0
38.00	Recovery Room			0
39.00	Delivery Room and Labor Room			0
40.00	Anesthesiology			0
41.00	Radiology - Diagnostic	3,087	536	3,623
41.01				0
41.02				0
42.00	Radiology - Therapeutic			0
43.00	Radioisotope			0
44.00	Laboratory	12,465	1,222	13,687
44.01	Pathological Lab			0
46.00	Whole Blood			0
47.00	Blood Storing and Processing			0
48.00	Intravenous Therapy			0
49.00	Respiratory Therapy			0
50.00	Physical Therapy			0
51.00	Occupational Therapy			0
52.00	Speech Pathology			0
53.00	Electrocardiology			0
54.00	Electroencephalography			0
55.00	Medical Supplies Charged to Patients	212	0	212
56.00	Drugs Charged to Patients	43,923	2,601	46,524
57.00	Renal Dialysis			0
58.00	ASC (Non-Distinct Part)			0
59.00				0
59.01				0
59.02				0
59.03				0
60.00	Clinic			0
60.01	Other Clinic Services			0
61.00	Emergency	26,335	2,159	28,494
62.00	Observation Beds			0
63.50	Rural Health Clinic			0
82.00				0
83.00				0
84.00				0
85.00				0
86.00				0
TOTAL MEDI-CAL ANCILLARY CHARGES		$ 86,022	$ 6,518	$ 92,540

(To Schedule 5)

STATE OF CALIFORNIA

SCHEDULE 7
PROGRAM: NONCONTRACT

COMPUTATION OF PROFESSIONAL COMPONENT OF HOSPITAL BASED PHYSICIAN'S REMUNERATION

Provider Name:
JEROLD PHELPS COMMUNITY HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

Provider No:
HSP30482G

	PROFESSIONAL SERVICE COST CENTERS	HBP REMUNERATION (Adj 2)	TOTAL CHARGES TO ALL PATIENTS (Adj 3)	RATIO OF REMUNERATION TO CHARGES	MEDI-CAL CHARGES (Adj 4)	MEDI-CAL COST
40.00	Anesthesiology	$ 0	$ 0	0.000000	$	$ 0
41.00	Radiology - Diagnostic	0	0	0.000000		0
43.00	Radioisotope	0	0	0.000000		0
44.00	Laboratory	5,000	1,126,708	0.004438	13,687	61
53.00	Electrocardiology	0		0.000000		0
54.00	Electroencephalography	0	0	0.000000		0
61.00	Emergency	636,729	1,746,226	0.364631	28,494	10,390
		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	$ 641,729	$ 2,872,934		$ 42,181	$ 10,451

(To Schedule 3)

COMPUTATION OF DISTINCT PART NURSING FACILITY PER DIEM

Provider Name:
JEROLD PHELPS COMMUNITY HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

Provider No:
LTC55516F

	REPORTED	AUDITED	DIFFERENCE
COMPUTATION OF DISTINCT PART (DP) NURSING FACILITY PER DIEM			
1. Distinct Part Ancillary Cost (DPNF Sch 3)	$ 0	$ 0	$ 0
2. Distinct Part Routine Cost (DPNF Sch 2)	$ 894,250	$ 894,250	$ (0)
3. Total Distinct Part Facility Cost (Lines 1 & 2)	$ 894,250	$ 894,250	$ (0)
4. Total Distinct Part Patient Days (Adj)	2,912	2,912	0
5. Average DP Per Diem Cost (Line 3 / Line 4)	$ 307.09	$ 307.09	$ 0.00
DPNF OVERPAYMENT AND OVERBILLINGS			
6. Medi-Cal Overpayments (Adj)	$ 0	$ 0	$ 0
7. Medi-Cal Credit Balances (Adj)	$ 0	$ 0	$ 0
8. MEDI-CAL SETTLEMENT Due Provider (State)	$ 0	$ 0	$ 0
	(To Summary of Findings)		
GENERAL INFORMATION			
9. Total Available Distinct Part Beds (C/R, W/S S-3)	8	8	0
10. Total Licensed Capacity (All levels) (Adj)	17	17	0
11. Total Medi-Cal DP Patient Days (Adj 9)	2,617	2,861	244
CAPITAL RELATED COST			
12. Direct Capital Related Cost	N/A	$ 0	N/A
13. Indirect Capital Related Cost (DPNF Sch 5)	N/A	$ 6,885	N/A
14. Total Capital Related Cost (Lines 12 & 13)	N/A	$ 6,885	N/A
TOTAL SALARY & BENEFITS			
15. Direct Salary & Benefits Expenses	N/A	$ 0	N/A
16. Allocated Salary & Benefits (DPNF Sch 5)	N/A	$ 0	N/A
17. Total Salary & Benefits Expenses (Lines 15 & 16)	N/A	$ 0	N/A

SUMMARY OF DISTINCT PART FACILITY EXPENSES

Provider Name:
JEROLD PHELPS COMMUNITY HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

Provider No:
LTC55516F

COL.	COST CENTER DIRECT AND ALLOCATED EXPENSE	REPORTED *	AUDITED *	DIFFERENCE
0.00	Distinct Part	$ 465,437	$ 465,437	$ 0
1.00	Old Cap Rel Costs - Bldg and Fixtures		0	0
2.00	Old Cap Rel Costs - Movable Equipment		0	0
3.00	New Cap Rel Costs - Bldg and Fixtures	1,569	1,569	0
4.00	New Cap Rel Costs - Movable Equipment	1,380	1,380	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		0	0
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	174,839	174,838	(1)
7.00	Maintenance and Repairs	2,764	2,764	0
8.00	Operation of Plant	32,218	32,218	(0)
9.00	Laundry and Linen Service		0	0
10.00	Housekeeping	14,685	14,685	0
11.00	Dietary	158,907	158,906	(1)
12.00	Cafeteria		0	0
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	8,466	8,466	0
15.00	Central Services and Supply		0	0
16.00	Pharmacy		0	0
17.00	Medical Records and Library	33,985	33,985	0
18.00	Social Service		0	0
19.00			0	0
19.02			0	0
19.03			0	0
20.00			0	0
21.00	Nursing School		0	0
22.00	Intern and Res Service - Salary and Fringes		0	0
23.00	Intern and Res - Other Program		0	0
24.00	Paramedical Ed Program		0	0
101.00	TOTAL DIRECT AND ALLOCATED EXPENSES	$ 894,250	$ 894,250	$ (0)

(To DPNF Sch 1)

* From Schedule 8, Part I, line 34.

SCHEDULE OF TOTAL DISTINCT PART ANCILLARY COSTS

Provider Name:
JEROLD PHELPS COMMUNITY HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

Provider No:
LTC55516F

		TOTAL ANCILLARY COST *	TOTAL ANCILLARY CHARGES	RATIO COST TO CHARGES	TOTAL DP ANCILLARY CHARGES **	TOTAL ANCILLARY COST***
ANCILLARY COST CENTERS					**(From DPNF Sch 4)**	
49.00	Respiratory Therapy	$	$	0.000000	$ 0	$ 0
55.00	Med Supply Charged to Patients			0.000000	0	0
56.00	Drugs Charged to Patients			0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
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				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
101.00	TOTAL	$ 0	$ 0		$ 0	$ 0

(To DPNF Sch 1)

* From Schedule 8, Column 27.
** Total Distinct Part Ancillary Charges included in the rate.
*** Total Distinct Part Ancillary Costs included in the rate.

ADJUSTMENTS TO TOTAL
DISTINCT PART ANCILLARY CHARGES

Provider Name:
JEROLD PHELPS COMMUNITY HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

Provider No:
LTC55516F

ANCILLARY CHARGES		REPORTED	ADJUSTMENTS (Adj)	AUDITED
49.00	Respiratory Therapy	$	$	$ 0
55.00	Med Supply Charged to Patients			0
56.00	Drugs Charged to Patients			0
				0
				0

ALLOCATION OF INDIRECT EXPENSES
DISTINCT PART NURSING FACILITY

Provider Name:
JEROLD PHELPS COMMUNITY HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

Provider No:
LTC55516F

COL.	COST CENTER	AUDITED CAP RELATED * (COL 1)	AUDITED SAL & EMP BENEFITS * (COL 2)
1.00	Old Cap Rel Costs - Bldg and Fixtures	$ 0	$ N/A
2.00	Old Cap Rel Costs - Movable Equipment	0	N/A
3.00	New Cap Rel Costs - Bldg and Fixtures	1,569	N/A
4.00	New Cap Rel Costs - Movable Equipment	1,380	N/A
4.01		0	N/A
4.02		0	N/A
4.03		0	N/A
4.04		0	N/A
4.05		0	N/A
4.06		0	N/A
4.07		0	N/A
4.08		0	N/A
5.00	Employee Benefits	0	0
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	1,805	0
7.00	Maintenance and Repairs	31	0
8.00	Operation of Plant	131	0
9.00	Laundry and Linen Service	0	0
10.00	Housekeeping	68	0
11.00	Dietary	1,193	0
12.00	Cafeteria	0	0
13.00	Maintenance of Personnel	0	0
14.00	Nursing Administration	448	0
15.00	Central Services and Supply	0	0
16.00	Pharmacy	0	0
17.00	Medical Records and Library	259	0
18.00	Social Service	0	0
19.00		0	0
19.02		0	0
19.03		0	0
20.00		0	0
21.00	Nursing School	0	0
22.00	Intern and Res Service - Salary and Fringes	0	0
23.00	Intern and Res - Other Program	0	0
24.00	Paramedical Ed Program	0	0
101	TOTAL ALLOCATED INDIRECT EXPENSES	$ 6,885	$ 0

* These amounts includeSkilled Nursing Facility expenses, line 34.

(To DPNF SCH 1)

Provider Name: JEROLD PHELPS COMMUNITY HOSPITAL

Fiscal Period Ended: JUNE 30, 2008

	TRIAL BALANCE EXPENSES	NET EXP FOR COST ALLOC (From Sch 10) 0.00	OLD CAPITAL BLDG & FIXTURES 1.00	OLD MOVABLE EQUIP 2.00	NEW CAPITAL BLDG & FIXTURES 3.00	NEW MOVABLE EQUIP 4.00	ALLOC COST 4.01	ALLOC COST 4.02	ALLOC COST 4.03	ALLOC COST 4.04	ALLOC COST 4.05	ALLOC COST 4.06	ALLOC COST 4.07
	GENERAL SERVICE COST CENTER												
1.00	Old Cap Rel Costs - Bldg and Fixtures	0											
2.00	Old Cap Rel Costs - Movable Equipme	0	0										
3.00	New Cap Rel Costs - Bldg and Fixture	23,823	0	0									
4.00	New Cap Rel Costs - Movable Equipm	20,954	0	0	0								
4.01		0	0	0	0	0							
4.02		0	0	0	0	0	0						
4.03		0	0	0	0	0	0	0					
4.04		0	0	0	0	0	0	0	0				
4.05		0	0	0	0	0	0	0	0	0			
4.06		0	0	0	0	0	0	0	0	0	0		
4.07		0	0	0	0	0	0	0	0	0	0	0	
4.08		0	0	0	0	0	0	0	0	0	0	0	0
5.00	Employee Benefits	0	0	0	0	0	0	0	0	0	0	0	0
6.01	Non-Patient Telephones	0	0	0	0	0	0	0	0	0	0	0	0
6.02	Data Processing	0	0	0	0	0	0	0	0	0	0	0	0
6.03	Purchasing/Receiving	0	0	0	0	0	0	0	0	0	0	0	0
6.04	Patient Admitting	0	0	0	0	0	0	0	0	0	0	0	0
6.05	Patient Business Office	0	0	0	0	0	0	0	0	0	0	0	0
6.06		0	0	0	0	0	0	0	0	0	0	0	0
6.07		0	0	0	0	0	0	0	0	0	0	0	0
6.08		0	0	0	0	0	0	0	0	0	0	0	0
6.00	Administrative and General	1,393,513	0	0	7,734	6,803	0	0	0	0	0	0	0
7.00	Maintenance and Repairs	20,236	0	0	126	111	0	0	0	0	0	0	0
8.00	Operation of Plant	234,749	0	0	214	188	0	0	0	0	0	0	0
9.00	Laundry and Linen Service	0	0	0	0	0	0	0	0	0	0	0	0
10.00	Housekeeping	103,866	0	0	138	122	0	0	0	0	0	0	0
11.00	Dietary	175,917	0	0	639	562	0	0	0	0	0	0	0
12.00	Cafeteria	0	0	0	0	0	0	0	0	0	0	0	0
13.00	Maintenance of Personnel	0	0	0	0	0	0	0	0	0	0	0	0
14.00	Nursing Administration	1,722	0	0	538	473	0	0	0	0	0	0	0
15.00	Central Services and Supply	88,668	0	0	886	779	0	0	0	0	0	0	0
16.00	Pharmacy	0	0	0	62	55	0	0	0	0	0	0	0
17.00	Medical Records and Library	164,481	0	0	615	541	0	0	0	0	0	0	0
18.00	Social Service	0	0	0	0	0	0	0	0	0	0	0	0
19.00		0	0	0	0	0	0	0	0	0	0	0	0
19.02		0	0	0	0	0	0	0	0	0	0	0	0
19.03		0	0	0	0	0	0	0	0	0	0	0	0
20.00		0	0	0	0	0	0	0	0	0	0	0	0
21.00	Nursing School	0	0	0	0	0	0	0	0	0	0	0	0
22.00	Intern and Res Service - Salary and F	0	0	0	0	0	0	0	0	0	0	0	0
23.00	Intern and Res - Other Program	0	0	0	0	0	0	0	0	0	0	0	0
24.00	Paramedical Ed Program	0	0	0	0	0	0	0	0	0	0	0	0
	INPATIENT ROUTINE COST CENTERS												
25.00	Adults and Pediatrics (Gen Routine)	305,715	0	0	2,232	1,963	0	0	0	0	0	0	0
26.00	Intensive Care Unit	0	0	0	0	0	0	0	0	0	0	0	0
27.00	Coronary Care Unit	0	0	0	0	0	0	0	0	0	0	0	0
28.00	Neonatal Intensive Care Unit	0	0	0	0	0	0	0	0	0	0	0	0
29.00	Surgical Intensive Care	0	0	0	0	0	0	0	0	0	0	0	0
30.00	Subprovider I	0	0	0	0	0	0	0	0	0	0	0	0
31.00	Subprovider II	0	0	0	0	0	0	0	0	0	0	0	0
32.00		0	0	0	0	0	0	0	0	0	0	0	0
33.00	Nursery	0	0	0	0	0	0	0	0	0	0	0	0
34.00	Medicare Certified Nursing Facility	465,437	0	0	1,569	1,380	0	0	0	0	0	0	0
35.00	Distinct Part Nursing Facility	0	0	0	0	0	0	0	0	0	0	0	0
36.00	Adult Subacute Care Unit	0	0	0	0	0	0	0	0	0	0	0	0
36.01	Subacute Care Unit II	0	0	0	0	0	0	0	0	0	0	0	0
36.02	Transitional Care Unit	0	0	0	0	0	0	0	0	0	0	0	0

Provider Name: JEROLD PHELPS COMMUNITY HOSPITAL

Fiscal Period Ended: JUNE 30, 2008

	TRIAL BALANCE EXPENSES	NET EXP FOR COST ALLOC (From Sch 10) 0.00	OLD CAPITAL BLDG & FIXTURES 1.00	OLD MOVABLE EQUIP 2.00	NEW CAPITAL BLDG & FIXTURES 3.00	NEW MOVABLE EQUIP 4.00	ALLOC COST 4.01	ALLOC COST 4.02	ALLOC COST 4.03	ALLOC COST 4.04	ALLOC COST 4.05	ALLOC COST 4.06	ALLOC COST 4.07
	ANCILLARY COST CENTERS												
37.00	Operating Room	0	0	0	0	0	0	0	0	0	0	0	0
38.00	Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00	Delivery Room and Labor Room	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	212,215	0	0	1,211	1,065	0	0	0	0	0	0	0
41.01		0	0	0	0	0	0	0	0	0	0	0	0
41.02		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	0	0	0	0	0	0	0	0	0	0	0
44.00	Laboratory	530,553	0	0	731	643	0	0	0	0	0	0	0
44.01	Pathological Lab	0	0	0	0	0	0	0	0	0	0	0	0
46.00	Whole Blood	0	0	0	0	0	0	0	0	0	0	0	0
47.00	Blood Storing and Processing	0	0	0	0	0	0	0	0	0	0	0	0
48.00	Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
50.00	Physical Therapy	2,350	0	0	0	0	0	0	0	0	0	0	0
51.00	Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0
52.00	Speech Pathology	0	0	0	0	0	0	0	0	0	0	0	0
53.00	Electrocardiology	0	0	0	0	0	0	0	0	0	0	0	0
54.00	Electroencephalography	0	0	0	0	0	0	0	0	0	0	0	0
55.00	Medical Supplies Charged to Patients	39,349	0	0	0	0	0	0	0	0	0	0	0
56.00	Drugs Charged to Patients	134,991	0	0	0	0	0	0	0	0	0	0	0
57.00	Renal Dialysis	0	0	0	0	0	0	0	0	0	0	0	0
58.00	ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0	0	0	0	0
60.01	Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0	0
61.00	Emergency	506,059	0	0	1,523	1,340	0	0	0	0	0	0	0
62.00	Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
63.50	Rural Health Clinic	755,571	0	0	4,808	4,229	0	0	0	0	0	0	0
82.00		0	0	0	0	0	0	0	0	0	0	0	0
83.00		0	0	0	0	0	0	0	0	0	0	0	0
84.00		0	0	0	0	0	0	0	0	0	0	0	0
85.00		0	0	0	0	0	0	0	0	0	0	0	0
86.00		0	0	0	0	0	0	0	0	0	0	0	0
	NONREIMBURSABLE COST CENTERS												
96.00	Gift, Flower, Coffee Shop and Canteer	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	Non Patient Meals	0	0	0	0	0	0	0	0	0	0	0	0
100.01	Physician Space	0	0	0	795	699	0	0	0	0	0	0	0
100.02	Public Ralations	0	0	0	0	0	0	0	0	0	0	0	0
100.03		0	0	0	0	0	0	0	0	0	0	0	0
100.04		0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	5,180,169	0	0	23,823	20,954	0	0	0	0	0	0	0

STATE OF CALIFORNIA | COMPUTATION OF COST ALLOCATION (W/S B) | SCHEDULE 8.1

Provider Name:
JEROLD PHELPS COMMUNITY HOSPITAL

Fiscal Period Ended:
JUNE 30, 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 and Fixtures												
2.00	Old Cap Rel Costs - Movable Equipme												
3.00	New Cap Rel Costs - Bldg and Fixture												
4.00	New Cap Rel Costs - Movable Equipm												
4.01													
4.02													
4.03													
4.04													
4.05													
4.06													
4.07													
4.08													
5.00	Employee Benefits	0											
6.01	Non-Patient Telephones	0	0										
6.02	Data Processing	0	0	0									
6.03	Purchasing/Receiving	0	0	0	0								
6.04	Patient Admitting	0	0	0	0	0							
6.05	Patient Business Office	0	0	0	0	0	0						
6.06		0	0	0	0	0	0	0					
6.07		0	0	0	0	0	0	0	0				
6.08		0	0	0	0	0	0	0	0	0			
6.00	Administrative and General	0	0	0	0	0	0	0	0	0	0	1,408,049	
7.00	Maintenance and Repairs	0	0	0	0	0	0	0	0	0	0	20,473	7,642
8.00	Operation of Plant	0	0	0	0	0	0	0	0	0	0	235,151	87,777
9.00	Laundry and Linen Service	0	0	0	0	0	0	0	0	0	0	0	0
10.00	Housekeeping	0	0	0	0	0	0	0	0	0	0	104,126	38,868
11.00	Dietary	0	0	0	0	0	0	0	0	0	0	177,118	66,114
12.00	Cafeteria	0	0	0	0	0	0	0	0	0	0	0	0
13.00	Maintenance of Personnel	0	0	0	0	0	0	0	0	0	0	0	0
14.00	Nursing Administration	0	0	0	0	0	0	0	0	0	0	2,733	1,020
15.00	Central Services and Supply	0	0	0	0	0	0	0	0	0	0	90,333	33,719
16.00	Pharmacy	0	0	0	0	0	0	0	0	0	0	117	44
17.00	Medical Records and Library	0	0	0	0	0	0	0	0	0	0	165,637	61,829
18.00	Social Service	0	0	0	0	0	0	0	0	0	0	0	0
19.00		0	0	0	0	0	0	0	0	0	0	0	0
19.02		0	0	0	0	0	0	0	0	0	0	0	0
19.03		0	0	0	0	0	0	0	0	0	0	0	0
20.00		0	0	0	0	0	0	0	0	0	0	0	0
21.00	Nursing School	0	0	0	0	0	0	0	0	0	0	0	0
22.00	Intern and Res Service - Salary and F	0	0	0	0	0	0	0	0	0	0	0	0
23.00	Intern and Res - Other Program	0	0	0	0	0	0	0	0	0	0	0	0
24.00	Paramedical Ed Program	0	0	0	0	0	0	0	0	0	0	0	0
	INPATIENT ROUTINE COST CENTE												
25.00	Adults and Pediatrics (Gen Routine)	0	0	0	0	0	0	0	0	0	0	309,911	115,683
26.00	Intensive Care Unit	0	0	0	0	0	0	0	0	0	0	0	0
27.00	Coronary Care Unit	0	0	0	0	0	0	0	0	0	0	0	0
28.00	Neonatal Intensive Care Unit	0	0	0	0	0	0	0	0	0	0	0	0
29.00	Surgical Intensive Care	0	0	0	0	0	0	0	0	0	0	0	0
30.00	Subprovider I	0	0	0	0	0	0	0	0	0	0	0	0
31.00	Subprovider II	0	0	0	0	0	0	0	0	0	0	0	0
32.00		0	0	0	0	0	0	0	0	0	0	0	0
33.00	Nursery	0	0	0	0	0	0	0	0	0	0	0	0
34.00	Medicare Certified Nursing Facility	0	0	0	0	0	0	0	0	0	0	468,387	174,838
35.00	Distinct Part Nursing Facility	0	0	0	0	0	0	0	0	0	0	0	0
36.00	Adult Subacute Care Unit	0	0	0	0	0	0	0	0	0	0	0	0
36.01	Subacute Care Unit II	0	0	0	0	0	0	0	0	0	0	0	0
36.02	Transitional Care Unit	0	0	0	0	0	0	0	0	0	0	0	0

STATE OF CALIFORNIA | COMPUTATION OF COST ALLOCATION (W/S B) | SCHEDULE 8.1

Provider Name:
JEROLD PHELPS COMMUNITY HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

	TRIAL BALANCE EXPENSES	ALLOC COST 4.08	EMPLOYEE BENEFITS 5.00	ALLOC COST 6.01	ALLOC COST 6.02	ALLOC COST 6.03	ALLOC COST 6.04	ALLOC COST 6.05	ALLOC COST 6.06	ALLOC COST 6.07	ALLOC COST 6.08	ACCUMULATE COST	ADMINIS-TRATIVE & GENERAL 6.00
	ANCILLARY COST CENTERS												
37.00	Operating Room	0	0	0	0	0	0	0	0	0	0	0	0
38.00	Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00	Delivery Room and Labor Room	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	0	0	0	0	0	0	0	0	0	214,492	80,065
41.01		0	0	0	0	0	0	0	0	0	0	0	0
41.02		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	0	0	0	0	0	0	0	0	0	0	0
44.00	Laboratory	0	0	0	0	0	0	0	0	0	0	531,927	198,557
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	Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
50.00	Physical Therapy	0	0	0	0	0	0	0	0	0	0	2,350	877
51.00	Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0
52.00	Speech Pathology	0	0	0	0	0	0	0	0	0	0	0	0
53.00	Electrocardiology	0	0	0	0	0	0	0	0	0	0	0	0
54.00	Electroencephalography	0	0	0	0	0	0	0	0	0	0	0	0
55.00	Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0	39,349	14,688
56.00	Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	134,991	50,389
57.00	Renal Dialysis	0	0	0	0	0	0	0	0	0	0	0	0
58.00	ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
59.00		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	0	0	0	0	0	0	0	0	0	0	0
60.01	Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0	0
61.00	Emergency	0	0	0	0	0	0	0	0	0	0	508,922	189,969
62.00	Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
63.50	Rural Health Clinic	0	0	0	0	0	0	0	0	0	0	764,607	285,411
82.00		0	0	0	0	0	0	0	0	0	0	0	0
83.00		0	0	0	0	0	0	0	0	0	0	0	0
84.00		0	0	0	0	0	0	0	0	0	0	0	0
85.00		0	0	0	0	0	0	0	0	0	0	0	0
86.00		0	0	0	0	0	0	0	0	0	0	0	0
	NONREIMBURSABLE COST CENTE												
96.00	Gift, Flower, Coffee Shop and Canteer	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	Non Patient Meals	0	0	0	0	0	0	0	0	0	0	0	0
100.01	Physician Space	0	0	0	0	0	0	0	0	0	0	1,494	558
100.02	Public Ralations	0	0	0	0	0	0	0	0	0	0	0	0
100.03		0	0	0	0	0	0	0	0	0	0	0	0
100.04		0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	0	0	0	0	0	0	0	0	0	0	5,180,169	1,408,049

STATE OF CALIFORNIA | COMPUTATION OF COST ALLOCATION (W/S B) | SCHEDULE 8.2

Provider Name:
JEROLD PHELPS COMMUNITY HOSPITAL

Fiscal Period Ended:
JUNE 30, 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
	GENERAL SERVICE COST CENTER												
1.00	Old Cap Rel Costs - Bldg and Fixtures												
2.00	Old Cap Rel Costs - Movable Equipme												
3.00	New Cap Rel Costs - Bldg and Fixture												
4.00	New Cap Rel Costs - Movable Equipm												
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	377											
9.00	Laundry and Linen Service	0	0										
10.00	Housekeeping	243	2,837	0									
11.00	Dietary	1,126	13,119	0	5,980								
12.00	Cafeteria	0	0	0	0	0							
13.00	Maintenance of Personnel	0	0	0	0	0	0						
14.00	Nursing Administration	948	11,044	0	5,034	0	0	0					
15.00	Central Services and Supply	1,560	18,183	0	8,288	0	0	0	0				
16.00	Pharmacy	110	1,281	0	584	0	0	0	0	0			
17.00	Medical Records and Library	1,084	12,631	0	5,757	0	0	0	0	0	0		
18.00	Social Service	0	0	0	0	0	0	0	0	0	0	0	
19.00		0	0	0	0	0	0	0	0	0	0	0	0
19.02		0	0	0	0	0	0	0	0	0	0	0	0
19.03		0	0	0	0	0	0	0	0	0	0	0	0
20.00		0	0	0	0	0	0	0	0	0	0	0	0
21.00	Nursing School	0	0	0	0	0	0	0	0	0	0	0	0
22.00	Intern and Res Service - Salary and F	0	0	0	0	0	0	0	0	0	0	0	0
23.00	Intern and Res - Other Program	0	0	0	0	0	0	0	0	0	0	0	0
24.00	Paramedical Ed Program	0	0	0	0	0	0	0	0	0	0	0	0
	INPATIENT ROUTINE COST CENTE												
25.00	Adults and Pediatrics (Gen Routine)	3,932	45,825	0	20,888	26,557	0	0	4,064	0	0	16,839	0
26.00	Intensive Care Unit	0	0	0	0	0	0	0	0	0	0	0	0
27.00	Coronary Care Unit	0	0	0	0	0	0	0	0	0	0	0	0
28.00	Neonatal Intensive Care Unit	0	0	0	0	0	0	0	0	0	0	0	0
29.00	Surgical Intensive Care	0	0	0	0	0	0	0	0	0	0	0	0
30.00	Subprovider I	0	0	0	0	0	0	0	0	0	0	0	0
31.00	Subprovider II	0	0	0	0	0	0	0	0	0	0	0	0
32.00		0	0	0	0	0	0	0	0	0	0	0	0
33.00	Nursery	0	0	0	0	0	0	0	0	0	0	0	0
34.00	Medicare Certified Nursing Facility	2,764	32,218	0	14,685	158,906	0	0	8,466	0	0	33,985	0
35.00	Distinct Part Nursing Facility	0	0	0	0	0	0	0	0	0	0	0	0
36.00	Adult Subacute Care Unit	0	0	0	0	0	0	0	0	0	0	0	0
36.01	Subacute Care Unit II	0	0	0	0	0	0	0	0	0	0	0	0
36.02	Transitional Care Unit	0	0	0	0	0	0	0	0	0	0	0	0

STATE OF CALIFORNIA | COMPUTATION OF COST ALLOCATION (W/S B) | SCHEDULE 8.2

Provider Name:
JEROLD PHELPS COMMUNITY HOSPITAL

Fiscal Period Ended:
JUNE 30, 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	0	0	0	0	0	0	0	0	0	0	0
38.00	Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00	Delivery Room and Labor Room	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	2,133	24,865	0	11,334	0	0	0	0	0	0	13,434	0
41.01		0	0	0	0	0	0	0	0	0	0	0	0
41.02		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	0	0	0	0	0	0	0	0	0	0	0
44.00	Laboratory	1,288	15,010	0	6,842	0	0	0	1,069	0	0	41,038	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	0	0	0	0	0	0	0	0	0	0	0
48.00	Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
50.00	Physical Therapy	0	0	0	0	0	0	0	0	0	0	253	0
51.00	Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0
52.00	Speech Pathology	0	0	0	0	0	0	0	0	0	0	0	0
53.00	Electrocardiology	0	0	0	0	0	0	0	0	0	0	0	0
54.00	Electroencephalography	0	0	0	0	0	0	0	0	0	0	0	0
55.00	Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	152,084	0	5,541	0
56.00	Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	2,137	14,816	0
57.00	Renal Dialysis	0	0	0	0	0	0	0	0	0	0	0	0
58.00	ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
59.00		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	0	0	0	0	0	0	0	0	0	0	0
60.01	Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0	0
61.00	Emergency	2,683	31,272	0	14,254	0	0	0	4,574	0	0	74,994	0
62.00	Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
63.50	Rural Health Clinic	8,468	98,697	0	44,988	0	0	0	2,606	0	0	46,039	0
82.00		0	0	0	0	0	0	0	0	0	0	0	0
83.00		0	0	0	0	0	0	0	0	0	0	0	0
84.00		0	0	0	0	0	0	0	0	0	0	0	0
85.00		0	0	0	0	0	0	0	0	0	0	0	0
86.00		0	0	0	0	0	0	0	0	0	0	0	0
	NONREIMBURSABLE COST CENTE												
96.00	Gift, Flower, Coffee Shop and Canteer	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	Non Patient Meals	0	0	0	0	77,993	0	0	0	0	0	0	0
100.01	Physician Space	1,400	16,322	0	7,440	0	0	0	0	0	0	0	0
100.02	Public Ralations	0	0	0	0	0	0	0	0	0	0	0	0
100.03		0	0	0	0	0	0	0	0	0	0	0	0
100.04		0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	28,116	323,305	0	146,074	263,457	0	0	20,779	152,084	2,137	246,938	0

STATE OF CALIFORNIA | COMPUTATION OF COST ALLOCATION (W/S B) | SCHEDULE 8.3

Provider Name:
JEROLD PHELPS COMMUNITY HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

	TRIAL BALANCE EXPENSES	ALLOC COST 19.00	ALLOC COST 19.02	ALLOC COST 19.03	NON-PHYSICIAN ANESTH 20.00	NURSING SCHOOL 21.00	INT & RES SALARY & FRINGES 22.00	INT & RES PROGRAM 23.00	PARAMED EDUCAT 24.00	SUBTOTAL 25.00	POST STEP-DOWN ADJUSTMENT 26.00	TOTAL COST 27.00
	GENERAL SERVICE COST CENTER											
1.00	Old Cap Rel Costs - Bldg and Fixtures											
2.00	Old Cap Rel Costs - Movable Equipme											
3.00	New Cap Rel Costs - Bldg and Fixture											
4.00	New Cap Rel Costs - Movable Equipm											
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 and Supply											
16.00	Pharmacy											
17.00	Medical Records and Library											
18.00	Social Service											
19.00												
19.02		0										
19.03		0	0									
20.00		0	0	0								
21.00	Nursing School	0	0	0	0							
22.00	Intern and Res Service - Salary and F	0	0	0	0	0						
23.00	Intern and Res - Other Program	0	0	0	0	0	0					
24.00	Paramedical Ed Program	0	0	0	0	0	0	0				
	INPATIENT ROUTINE COST CENTE											
25.00	Adults and Pediatrics (Gen Routine)	0	0	0	0	0	0	0	0	543,698		543,698
26.00	Intensive Care Unit	0	0	0	0	0	0	0	0	0		0
27.00	Coronary Care Unit	0	0	0	0	0	0	0	0	0		0
28.00	Neonatal Intensive Care Unit	0	0	0	0	0	0	0	0	0		0
29.00	Surgical Intensive Care	0	0	0	0	0	0	0	0	0		0
30.00	Subprovider I	0	0	0	0	0	0	0	0	0		0
31.00	Subprovider II	0	0	0	0	0	0	0	0	0		0
32.00		0	0	0	0	0	0	0	0	0		0
33.00	Nursery	0	0	0	0	0	0	0	0	0		0
34.00	Medicare Certified Nursing Facility	0	0	0	0	0	0	0	0	894,250		894,250
35.00	Distinct Part Nursing Facility	0	0	0	0	0	0	0	0	0		0
36.00	Adult Subacute Care Unit	0	0	0	0	0	0	0	0	0		0
36.01	Subacute Care Unit II	0	0	0	0	0	0	0	0	0		0
36.02	Transitional Care Unit	0	0	0	0	0	0	0	0	0		0

STATE OF CALIFORNIA | COMPUTATION OF COST ALLOCATION (W/S B) | SCHEDULE 8.3

Provider Name:
JEROLD PHELPS COMMUNITY HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

	TRIAL BALANCE EXPENSES	ALLOC COST 19.00	ALLOC COST 19.02	ALLOC COST 19.03	NON-PHYSICIAN ANESTH 20.00	NURSING SCHOOL 21.00	INT & RES SALARY & FRINGES 22.00	INT & RES PROGRAM 23.00	PARAMED EDUCAT 24.00	SUBTOTAL 25.00	POST STEP-DOWN ADJUSTMENT 26.00	TOTAL COST 27.00
	ANCILLARY COST CENTERS											
37.00	Operating Room	0	0	0	0	0	0	0	0	0		0
38.00	Recovery Room	0	0	0	0	0	0	0	0	0		0
39.00	Delivery Room and Labor Room	0	0	0	0	0	0	0	0	0		0
40.00	Anesthesiology	0	0	0	0	0	0	0	0	0		0
41.00	Radiology - Diagnostic	0	0	0	0	0	0	0	0	346,323		346,323
41.01		0	0	0	0	0	0	0	0	0		0
41.02		0	0	0	0	0	0	0	0	0		0
42.00	Radiology - Therapeutic	0	0	0	0	0	0	0	0	0		0
43.00	Radioisotope	0	0	0	0	0	0	0	0	0		0
44.00	Laboratory	0	0	0	0	0	0	0	0	795,731		795,731
44.01	Pathological Lab	0	0	0	0	0	0	0	0	0		0
46.00	Whole Blood	0	0	0	0	0	0	0	0	0		0
47.00	Blood Storing and Processing	0	0	0	0	0	0	0	0	0		0
48.00	Intravenous Therapy	0	0	0	0	0	0	0	0	0		0
49.00	Respiratory Therapy	0	0	0	0	0	0	0	0	0		0
50.00	Physical Therapy	0	0	0	0	0	0	0	0	3,480		3,480
51.00	Occupational Therapy	0	0	0	0	0	0	0	0	0		0
52.00	Speech Pathology	0	0	0	0	0	0	0	0	0		0
53.00	Electrocardiology	0	0	0	0	0	0	0	0	0		0
54.00	Electroencephalography	0	0	0	0	0	0	0	0	0		0
55.00	Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	211,662		211,662
56.00	Drugs Charged to Patients	0	0	0	0	0	0	0	0	202,332		202,332
57.00	Renal Dialysis	0	0	0	0	0	0	0	0	0		0
58.00	ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0		0
59.00		0	0	0	0	0	0	0	0	0		0
59.01		0	0	0	0	0	0	0	0	0		0
59.02		0	0	0	0	0	0	0	0	0		0
59.03		0	0	0	0	0	0	0	0	0		0
60.00	Clinic	0	0	0	0	0	0	0	0	0		0
60.01	Other Clinic Services	0	0	0	0	0	0	0	0	0		0
61.00	Emergency	0	0	0	0	0	0	0	0	826,669		826,669
62.00	Observation Beds	0	0	0	0	0	0	0	0	0		0
63.50	Rural Health Clinic	0	0	0	0	0	0	0	0	1,250,817		1,250,817
82.00		0	0	0	0	0	0	0	0	0		0
83.00		0	0	0	0	0	0	0	0	0		0
84.00		0	0	0	0	0	0	0	0	0		0
85.00		0	0	0	0	0	0	0	0	0		0
86.00		0	0	0	0	0	0	0	0	0		0
	NONREIMBURSABLE COST CENTERS											
96.00	Gift, Flower, Coffee Shop and Canteen	0	0	0	0	0	0	0	0	0		0
97.00	Research	0	0	0	0	0	0	0	0	0		0
98.00	Physicians' Private Office	0	0	0	0	0	0	0	0	0		0
99.00	Nonpaid Workers	0	0	0	0	0	0	0	0	0		0
99.01		0	0	0	0	0	0	0	0	0		0
99.02		0	0	0	0	0	0	0	0	0		0
99.03		0	0	0	0	0	0	0	0	0		0
99.04		0	0	0	0	0	0	0	0	0		0
99.05		0	0	0	0	0	0	0	0	0		0
100.00	Non Patient Meals	0	0	0	0	0	0	0	0	77,993		77,993
100.01	Physician Space	0	0	0	0	0	0	0	0	27,215		27,215
100.02	Public Ralations	0	0	0	0	0	0	0	0	0		0
100.03		0	0	0	0	0	0	0	0	0		0
100.04		0	0	0	0	0	0	0	0	0		0
	TOTAL	0	0	0	0	0	0	0	0	5,180,169	0	5,180,169

STATE OF CALIFORNIA | STATISTICS FOR COST ALLOCATION (W/S B-1) | SCHEDULE 9

Provider Name:
JEROLD PHELPS COMMUNITY HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

		OLD BLDG & FIXTURES (SQ FT) 1.00	OLD MOVBLE EQUIP (SQ FT) 2.00	NEW BLDG & FIXTURES (SQ FT) 3.00	NEW MOVBLE EQUIP (SQ FT) 4.00	STAT 4.01	STAT 4.02	STAT 4.03	STAT 4.04	STAT 4.05	STAT 4.06	STAT 4.07	STAT 4.08
	GENERAL SERVICE COST CENTERS												
1.00	Old Cap Rel Costs - Bldg and Fixtures												
2.00	Old Cap Rel Costs - Movable Equipment												
3.00	New Cap Rel Costs - Bldg and 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	5,204	5,204	5,204	5,204								
7.00	Maintenance and Repairs	85	85	85	85								
8.00	Operation of Plant	144	144	144	144								
9.00	Laundry and Linen Service												
10.00	Housekeeping	93	93	93	93								
11.00	Dietary	430	430	430	430								
12.00	Cafeteria												
13.00	Maintenance of Personnel												
14.00	Nursing Administration	362	362	362	362								
15.00	Central Services and Supply	596	596	596	596								
16.00	Pharmacy	42	42	42	42								
17.00	Medical Records and Library	414	414	414	414								
18.00	Social Service												
19.00													
19.02													
19.03													
20.00													
21.00	Nursing School												
22.00	Intern and Res Service - Salary and Fringes												
23.00	Intern and Res - Other Program												
24.00	Paramedical Ed Program												
	INPATIENT ROUTINE COST CENTERS												
25.00	Adults and Pediatrics (Gen Routine)	1,502	1,502	1,502	1,502								
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	1,056	1,056	1,056	1,056								
35.00	Distinct Part Nursing Facility												
36.00	Adult Subacute Care Unit												
36.01	Subacute Care Unit II												
36.02	Transitional Care Unit												

Provider Name:
JEROLD PHELPS COMMUNITY HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

		OLD BLDG & FIXTURES (SQ FT) 1.00	OLD MOVBLE EQUIP (SQ FT) 2.00	NEW BLDG & FIXTURES (SQ FT) 3.00	NEW MOVBLE EQUIP (SQ FT) 4.00	STAT 4.01	STAT 4.02	STAT 4.03	STAT 4.04	STAT 4.05	STAT 4.06	STAT 4.07	STAT 4.08
	ANCILLARY COST CENTERS												
37.00	Operating Room												
38.00	Recovery Room												
39.00	Delivery Room and Labor Room												
40.00	Anesthesiology												
41.00	Radiology - Diagnostic	815	815	815	815								
41.01													
41.02													
42.00	Radiology - Therapeutic												
43.00	Radioisotope												
44.00	Laboratory	492	492	492	492								
44.01	Pathological Lab												
46.00	Whole Blood												
47.00	Blood Storing and Processing												
48.00	Intravenous Therapy												
49.00	Respiratory Therapy												
50.00	Physical Therapy												
51.00	Occupational Therapy												
52.00	Speech Pathology												
53.00	Electrocardiology												
54.00	Electroencephalography												
55.00	Medical Supplies Charged to Patients												
56.00	Drugs Charged to Patients												
57.00	Renal Dialysis												
58.00	ASC (Non-Distinct Part)												
59.00													
59.01													
59.02													
59.03													
60.00	Clinic												
60.01	Other Clinic Services												
61.00	Emergency	1,025	1,025	1,025	1,025								
62.00	Observation Beds												
63.50	Rural Health Clinic	3,235	3,235	3,235	3,235								
82.00													
83.00													
84.00													
85.00													
86.00													
	NONREIMBURSABLE COST CENTERS												
96.00	Gift, Flower, Coffee Shop and Canteen												
97.00	Research												
98.00	Physicians' Private Office												
99.00	Nonpaid Workers												
99.01													
99.02													
99.03													
99.04													
99.05													
100.00	Non Patient Meals												
100.01	Physician Space	535	535	535	535								
100.02	Public Ralations												
100.03													
100.04													
	TOTAL	16,030	16,030	16,030	16,030	0	0	0	0	0	0	0	0
	COST TO BE ALLOCATED	0	0	23,823	20,954	0	0	0	0	0	0	0	0
	UNIT COST MULTIPLIER - SCH 8	0.000000	0.000000	1.486151	1.307174	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

Provider Name:
JEROLD PHELPS COMMUNITY HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

		EMP BENE (GROSS SALARIES)	STAT	STAT	STAT	STAT	STAT	STAT	STAT	STAT	ADM & GEN (ACCUM COST)	MAINT & REPAIRS (SQ FT)
		5.00	6.01	6.02	6.03	6.04	6.05	6.06	6.07	6.08		7.00
	GENERAL SERVICE COST CENTERS											
1.00	Old Cap Rel Costs - Bldg and Fixtures											
2.00	Old Cap Rel Costs - Movable Equipment											
3.00	New Cap Rel Costs - Bldg and 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										20,473	
8.00	Operation of Plant										235,151	144
9.00	Laundry and Linen Service										0	
10.00	Housekeeping										104,126	93
11.00	Dietary										177,118	430
12.00	Cafeteria										0	
13.00	Maintenance of Personnel										0	
14.00	Nursing Administration										2,733	362
15.00	Central Services and Supply										90,333	596
16.00	Pharmacy										117	42
17.00	Medical Records and Library										165,637	414
18.00	Social Service										0	
19.00											0	
19.02											0	
19.03											0	
20.00											0	
21.00	Nursing School										0	
22.00	Intern and Res Service - Salary and Fringes										0	
23.00	Intern and Res - Other Program										0	
24.00	Paramedical Ed Program										0	
	INPATIENT ROUTINE COST CENTERS											
25.00	Adults and Pediatrics (Gen Routine)										309,911	1,502
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										468,387	1,056
35.00	Distinct Part Nursing Facility										0	
36.00	Adult Subacute Care Unit										0	
36.01	Subacute Care Unit II										0	
36.02	Transitional Care Unit										0	

STATE OF CALIFORNIA | STATISTICS FOR COST ALLOCATION (W/S B-1) | SCHEDULE 9.1

Provider Name:
JEROLD PHELPS COMMUNITY HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

		EMP BENE (GROSS SALARIES) 5.00	STAT 6.01	STAT 6.02	STAT 6.03	STAT 6.04	STAT 6.05	STAT 6.06	STAT 6.07	STAT 6.08	ADM & GEN (ACCUM COST)	MAINT & REPAIRS (SQ FT) 7.00
	ANCILLARY COST CENTERS											
37.00	Operating Room										0	
38.00	Recovery Room										0	
39.00	Delivery Room and Labor Room										0	
40.00	Anesthesiology										0	
41.00	Radiology - Diagnostic										214,492	815
41.01											0	
41.02											0	
42.00	Radiology - Therapeutic										0	
43.00	Radioisotope										0	
44.00	Laboratory										531,927	492
44.01	Pathological Lab										0	
46.00	Whole Blood										0	
47.00	Blood Storing and Processing										0	
48.00	Intravenous Therapy										0	
49.00	Respiratory Therapy										0	
50.00	Physical Therapy										2,350	
51.00	Occupational Therapy										0	
52.00	Speech Pathology										0	
53.00	Electrocardiology										0	
54.00	Electroencephalography										0	
55.00	Medical Supplies Charged to Patients										39,349	
56.00	Drugs Charged to Patients										134,991	
57.00	Renal Dialysis										0	
58.00	ASC (Non-Distinct Part)										0	
59.00											0	
59.01											0	
59.02											0	
59.03											0	
60.00	Clinic										0	
60.01	Other Clinic Services										0	
61.00	Emergency										508,922	1,025
62.00	Observation Beds										0	
63.50	Rural Health Clinic										764,607	3,235
82.00											0	
83.00											0	
84.00											0	
85.00											0	
86.00											0	
	NONREIMBURSABLE COST CENTERS											
96.00	Gift, Flower, Coffee Shop and 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	Non Patient Meals										0	
100.01	Physician Space										1,494	535
100.02	Public Ralations										0	
100.03											0	
100.04											0	
	TOTAL	0	0	0	0	0	0	0	0	0	3,772,120	10,741
	COST TO BE ALLOCATED	0	0	0	0	0	0	0	0	0	1,408,049	28,116
	UNIT COST MULTIPLIER - SCH 8	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.373278	2.617607

STATE OF CALIFORNIA | STATISTICS FOR COST ALLOCATION (W/S B-1) | SCHEDULE 9.2

Provider Name:
JEROLD PHELPS COMMUNITY HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

		OPER PLANT (SQ FT) 8.00	LAUNDRY & LINEN (LB LNDRY) 9.00	HOUSE-KEEPING (HR SERV) 10.00	DIETARY (MEALS SERVED) 11.00	CAFETERIA 12.00	MAINT OF PERSONNEL (# HOUSED) 13.00	NURSING ADMIN (NURSE HR) 14.00	CENT SERV & SUPPLY (CST REQ) 15.00	PHARMACY (COSTS REQUIS) 16.00	MED REC (GROSS REVENUE) 17.00	SOC SERV (TIME SPENT) 18.00	STAT 19.00
	GENERAL SERVICE COST CENTERS												
1.00	Old Cap Rel Costs - Bldg and Fixtures												
2.00	Old Cap Rel Costs - Movable Equipment												
3.00	New Cap Rel Costs - Bldg and 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	93											
11.00	Dietary	430		430									
12.00	Cafeteria												
13.00	Maintenance of Personnel												
14.00	Nursing Administration	362		362									
15.00	Central Services and Supply	596		596									
16.00	Pharmacy	42		42									
17.00	Medical Records and Library	414		414									
18.00	Social Service												
19.00													
19.02													
19.03													
20.00													
21.00	Nursing School												
22.00	Intern and Res Service - Salary and Fringes												
23.00	Intern and Res - Other Program												
24.00	Paramedical Ed Program												
	INPATIENT ROUTINE COST CENTERS												
25.00	Adults and Pediatrics (Gen Routine)	1,502		1,502	1,455			7,879			462,330		
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	1,056		1,056	8,706			16,414			933,075		
35.00	Distinct Part Nursing Facility												
36.00	Adult Subacute Care Unit												
36.01	Subacute Care Unit II												
36.02	Transitional Care Unit												

Provider Name:
JEROLD PHELPS COMMUNITY HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

		OPER PLANT (SQ FT) 8.00	LAUNDRY & LINEN (LB LNDRY) 9.00	HOUSE-KEEPING (HR SERV) 10.00	DIETARY (MEALS SERVED) 11.00	CAFETERIA 12.00	MAINT OF PERSONNEL (# HOUSED) 13.00	NURSING ADMIN (NURSE HR) 14.00	CENT SERV & SUPPLY (CST REQ) 15.00	PHARMACY (COSTS REQUIS) 16.00	MED REC (GROSS REVENUE) 17.00	SOC SERV (TIME SPENT) 18.00	STAT 19.00
	ANCILLARY COST CENTERS												
37.00	Operating Room												
38.00	Recovery Room												
39.00	Delivery Room and Labor Room												
40.00	Anesthesiology												
41.00	Radiology - Diagnostic	815		815							368,832		
41.01													
41.02													
42.00	Radiology - Therapeutic												
43.00	Radioisotope												
44.00	Laboratory	492		492				2,073			1,126,708		
44.01	Pathological Lab												
46.00	Whole Blood												
47.00	Blood Storing and Processing												
48.00	Intravenous Therapy												
49.00	Respiratory Therapy												
50.00	Physical Therapy										6,934		
51.00	Occupational Therapy												
52.00	Speech Pathology												
53.00	Electrocardiology												
54.00	Electroencephalography												
55.00	Medical Supplies Charged to Patients								100		152,121		
56.00	Drugs Charged to Patients									100	406,772		
57.00	Renal Dialysis												
58.00	ASC (Non-Distinct Part)												
59.00													
59.01													
59.02													
59.03													
60.00	Clinic												
60.01	Other Clinic Services												
61.00	Emergency	1,025		1,025				8,868			2,058,990		
62.00	Observation Beds												
63.50	Rural Health Clinic	3,235		3,235				5,053			1,264,029		
82.00													
83.00													
84.00													
85.00													
86.00													
	NONREIMBURSABLE COST CENTERS												
96.00	Gift, Flower, Coffee Shop and Canteen												
97.00	Research												
98.00	Physicians' Private Office												
99.00	Nonpaid Workers												
99.01													
99.02													
99.03													
99.04													
99.05													
100.00	Non Patient Meals				4,273								
100.01	Physician Space	535		535									
100.02	Public Ralations												
100.03													
100.04													
	TOTAL	10,597	0	10,504	14,434	0	0	40,287	100	100	6,779,791	0	0
	COST TO BE ALLOCATED	323,305	0	146,074	263,457	0	0	20,779	152,084	2,137	246,938	0	0
	UNIT COST MULTIPLIER - SCH 8	30.509104	0.000000	13.906553	18.252511	0.000000	0.000000	0.515786	1520.839073	21.365096	0.036423	0.000000	0.000000

Provider Name:
JEROLD PHELPS COMMUNITY HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

		STAT	STAT	NONPHY ANESTH (ASG TIME)	NURSE SCHOOL (ASG TIME)	I&R-SAL & FRINGES (ASG TIME)	I&R-PRG COST (ASG TIME)	PARAMED EDUCAT (ASG TIME)
		19.02	19.03	20.00	21.00	22.00	23.00	24.00
	GENERAL SERVICE COST CENTERS							
1.00	Old Cap Rel Costs - Bldg and Fixtures							
2.00	Old Cap Rel Costs - Movable Equipment							
3.00	New Cap Rel Costs - Bldg and 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 and Supply							
16.00	Pharmacy							
17.00	Medical Records and Library							
18.00	Social Service							
19.00								
19.02								
19.03								
20.00								
21.00	Nursing School							
22.00	Intern and Res Service - Salary and Fringes							
23.00	Intern and Res - Other Program							
24.00	Paramedical Ed Program							
	INPATIENT ROUTINE COST CENTERS							
25.00	Adults and 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							

Provider Name:
JEROLD PHELPS COMMUNITY HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

		STAT	STAT	NONPHY ANESTH (ASG TIME)	NURSE SCHOOL (ASG TIME)	I&R-SAL & FRINGES (ASG TIME)	I&R-PRG COST (ASG TIME)	PARAMED EDUCAT (ASG TIME)
		19.02	19.03	20.00	21.00	22.00	23.00	24.00
	ANCILLARY COST CENTERS							
37.00	Operating Room							
38.00	Recovery Room							
39.00	Delivery Room and Labor Room							
40.00	Anesthesiology							
41.00	Radiology - Diagnostic							
41.01								
41.02								
42.00	Radiology - Therapeutic							
43.00	Radioisotope							
44.00	Laboratory							
44.01	Pathological Lab							
46.00	Whole Blood							
47.00	Blood Storing and Processing							
48.00	Intravenous Therapy							
49.00	Respiratory Therapy							
50.00	Physical Therapy							
51.00	Occupational Therapy							
52.00	Speech Pathology							
53.00	Electrocardiology							
54.00	Electroencephalography							
55.00	Medical Supplies Charged to Patients							
56.00	Drugs Charged to Patients							
57.00	Renal Dialysis							
58.00	ASC (Non-Distinct Part)							
59.00								
59.01								
59.02								
59.03								
60.00	Clinic							
60.01	Other Clinic Services							
61.00	Emergency							
62.00	Observation Beds							
63.50	Rural Health Clinic							
82.00								
83.00								
84.00								
85.00								
86.00								
	NONREIMBURSABLE COST CENTERS							
96.00	Gift, Flower, Coffee Shop and Canteen							
97.00	Research							
98.00	Physicians' Private Office							
99.00	Nonpaid Workers							
99.01								
99.02								
99.03								
99.04								
99.05								
100.00	Non Patient Meals							
100.01	Physician Space							
100.02	Public Ralations							
100.03								
100.04								
	TOTAL	0	0	0	0	0	0	0
	COST TO BE ALLOCATED	0	0	0	0	0	0	0
	UNIT COST MULTIPLIER - SCH 8	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

STATE OF CALIFORNIA SCHEDULE 10

TRIAL BALANCE OF EXPENSES

Provider Name: JEROLD PHELPS COMMUNITY HOSPITAL

Fiscal Period Ended: JUNE 30, 2008

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	GENERAL SERVICE COST CENTERS			
1.00	Old Cap Rel Costs - Bldg and Fixtures	$	$ 0	$ 0
2.00	Old Cap Rel Costs - Movable Equipment		0	0
3.00	New Cap Rel Costs - Bldg and Fixtures	23,823	0	23,823
4.00	New Cap Rel Costs - Movable Equipment	20,954	0	20,954
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		0	0
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	1,393,513	0	1,393,513
7.00	Maintenance and Repairs	20,236	0	20,236
8.00	Operation of Plant	234,749	0	234,749
9.00	Laundry and Linen Service		0	0
10.00	Housekeeping	103,866	0	103,866
11.00	Dietary	175,917	0	175,917
12.00	Cafeteria		0	0
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	1,722	0	1,722
15.00	Central Services and Supply	88,668	0	88,668
16.00	Pharmacy		0	0
17.00	Medical Records and Library	164,481	0	164,481
18.00	Social Service		0	0
19.00			0	0
19.02			0	0
19.03			0	0
20.00			0	0
21.00	Nursing School		0	0
22.00	Intern and Res Service - Salary and Fringes		0	0
23.00	Intern and Res - Other Program		0	0
24.00	Paramedical Ed Program		0	0
	INPATIENT ROUTINE COST CENTERS			
25.00	Adults and Pediatrics (Gen Routine)	305,715	0	305,715
26.00	Intensive Care Unit		0	0
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	465,437	0	465,437
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

STATE OF CALIFORNIA SCHEDULE 10

TRIAL BALANCE OF EXPENSES

Provider Name: JEROLD PHELPS COMMUNITY HOSPITAL

Fiscal Period Ended: JUNE 30, 2008

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
37.00	Operating Room	$	$ 0	$ 0
38.00	Recovery Room		0	0
39.00	Delivery Room and Labor Room		0	0
40.00	Anesthesiology		0	0
41.00	Radiology - Diagnostic	212,215	0	212,215
41.01			0	0
41.02			0	0
42.00	Radiology - Therapeutic		0	0
43.00	Radioisotope		0	0
44.00	Laboratory	530,553	0	530,553
44.01	Pathological Lab		0	0
46.00	Whole Blood		0	0
47.00	Blood Storing and Processing		0	0
48.00	Intravenous Therapy		0	0
49.00	Respiratory Therapy		0	0
50.00	Physical Therapy	2,350	0	2,350
51.00	Occupational Therapy		0	0
52.00	Speech Pathology		0	0
53.00	Electrocardiology		0	0
54.00	Electroencephalography		0	0
55.00	Medical Supplies Charged to Patients	39,349	0	39,349
56.00	Drugs Charged to Patients	134,991	0	134,991
57.00	Renal Dialysis		0	0
58.00	ASC (Non-Distinct Part)		0	0
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	506,059	0	506,059
62.00	Observation Beds		0	0
63.50	Rural Health Clinic	755,571	0	755,571
82.00			0	0
83.00			0	0
84.00			0	0
85.00			0	0
86.00			0	0
	SUBTOTAL	$ 5,180,169	$ 0	$ 5,180,169
	NONREIMBURSABLE COST CENTERS			
96.00	Gift, Flower, Coffee Shop and 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	Non Patient Meals		0	0
100.01	Physician Space		0	0
100.02	Public Ralations		0	0
100.03			0	0
100.04			0	0
100.99	SUBTOTAL	$ 0	$ 0	$ 0
101	TOTAL	$ 5,180,169	$ 0	$ 5,180,169

(To Schedule 8)

STATE OF CALIFORNIA

ADJUSTMENTS TO REPORTED COSTS

SCHEDULE 10A
Page 1

Provider Name:
JEROLD PHELPS COMMUNITY HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

		TOTAL ADJ (Page 1)	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
	GENERAL SERVICE COST CENTER													
1.00	Old Cap Rel Costs - Bldg and Fixtures	$0												
2.00	Old Cap Rel Costs - Movable Equipment	0												
3.00	New Cap Rel Costs - Bldg and Fixtures	0												
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	0												
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 and Supply	0												
16.00	Pharmacy	0												
17.00	Medical Records and Library	0												
18.00	Social Service	0												
19.00		0												
19.02		0												
19.03		0												
20.00		0												
21.00	Nursing School	0												
22.00	Intern and Res Service - Salary and Fringes	0												
23.00	Intern and Res - Other Program	0												
24.00	Paramedical Ed Program	0												
	INPATIENT ROUTINE COST CENTERS													
25.00	Adults and 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 II	0												
36.02	Transitional Care Unit	0												

STATE OF CALIFORNIA

ADJUSTMENTS TO REPORTED COSTS

SCHEDULE 10A
Page 1

Provider Name:
JEROLD PHELPS COMMUNITY HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

		TOTAL ADJ (Page 1)	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
	ANCILLARY COST CENTERS													
37.00	Operating Room	0												
38.00	Recovery Room	0												
39.00	Delivery Room and Labor Room	0												
40.00	Anesthesiology	0												
41.00	Radiology - Diagnostic	0												
41.01		0												
41.02		0												
42.00	Radiology - Therapeutic	0												
43.00	Radioisotope	0												
44.00	Laboratory	0												
44.01	Pathological Lab	0												
46.00	Whole Blood	0												
47.00	Blood Storing and Processing	0												
48.00	Intravenous Therapy	0												
49.00	Respiratory Therapy	0												
50.00	Physical Therapy	0												
51.00	Occupational Therapy	0												
52.00	Speech Pathology	0												
53.00	Electrocardiology	0												
54.00	Electroencephalography	0												
55.00	Medical Supplies Charged to Patients	0												
56.00	Drugs Charged to Patients	0												
57.00	Renal Dialysis	0												
58.00	ASC (Non-Distinct Part)	0												
59.00		0												
59.01		0												
59.02		0												
59.03		0												
60.00	Clinic	0												
60.01	Other Clinic Services	0												
61.00	Emergency	0												
62.00	Observation Beds	0												
63.50	Rural Health Clinic	0												
82.00		0												
83.00		0												
84.00		0												
85.00		0												
86.00		0												
	NONREIMBURSABLE COST CENTERS													
96.00	Gift, Flower, Coffee Shop and 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	Non Patient Meals	0												
100.01	Physician Space	0												
100.02	Public Ralations	0												
100.03		0												
100.04		0												
101.00	TOTAL	$0 (To Sch 10)	0	0	0	0	0	0	0	0	0	0	0	0

Provider Name:
JEROLD PHELPS COMMUNITY HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

		AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
	GENERAL SERVICE COST CENTER													
1.00	Old Cap Rel Costs - Bldg and Fixtures													
2.00	Old Cap Rel Costs - Movable Equipment													
3.00	New Cap Rel Costs - Bldg and 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 and Supply													
16.00	Pharmacy													
17.00	Medical Records and Library													
18.00	Social Service													
19.00														
19.02														
19.03														
20.00														
21.00	Nursing School													
22.00	Intern and Res Service - Salary and Fringes													
23.00	Intern and Res - Other Program													
24.00	Paramedical Ed Program													
	INPATIENT ROUTINE COST CENTERS													
25.00	Adults and 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													

Provider Name:
JEROLD PHELPS COMMUNITY HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

		AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
	ANCILLARY COST CENTERS													
37.00	Operating Room													
38.00	Recovery Room													
39.00	Delivery Room and Labor Room													
40.00	Anesthesiology													
41.00	Radiology - Diagnostic													
41.01														
41.02														
42.00	Radiology - Therapeutic													
43.00	Radioisotope													
44.00	Laboratory													
44.01	Pathological Lab													
46.00	Whole Blood													
47.00	Blood Storing and Processing													
48.00	Intravenous Therapy													
49.00	Respiratory Therapy													
50.00	Physical Therapy													
51.00	Occupational Therapy													
52.00	Speech Pathology													
53.00	Electrocardiology													
54.00	Electroencephalography													
55.00	Medical Supplies Charged to Patients													
56.00	Drugs Charged to Patients													
57.00	Renal Dialysis													
58.00	ASC (Non-Distinct Part)													
59.00														
59.01														
59.02														
59.03														
60.00	Clinic													
60.01	Other Clinic Services													
61.00	Emergency													
62.00	Observation Beds													
63.50	Rural Health Clinic													
82.00														
83.00														
84.00														
85.00														
86.00														
	NONREIMBURSABLE COST CENTERS													
96.00	Gift, Flower, Coffee Shop and Canteen													
97.00	Research													
98.00	Physicians' Private Office													
99.00	Nonpaid Workers													
99.01														
99.02														
99.03														
99.04														
99.05														
100.00	Non Patient Meals													
100.01	Physician Space													
100.02	Public Ralations													
100.03														
100.04														
101.00	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0

Provider Name	Fiscal Period	Provider Number	Adjustments
JEROLD PHELPS COMMUNITY HOSPITAL	JULY 1, 2007 THROUGH JUNE 30, 2008	HSP30482G	9

Report References										
		Cost Report								
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO REPORTED PROVIDER-BASED PHYSICIANS			
1	1	E-3	III		50.00	1	Hospital Based Physician	$8,199	($8,199)	$0
							To eliminate reported HBP costs as HBP costs will be reimbursed on Schedule 7 of the audit report.			
							CMS Pub. 15-1, Sections 2304 and 2408.3			
2	7	Supplemental Wkst.			44.00	1	Laboratory (HBP Remuneration)	$0	$5,000	$5,000
	7	Supplemental Wkst.			61.00	1	Emergency	0	636,729	636,729
	7	Supplemental Wkst.			N/A	1	Total	0	641,729	641,729
							To include HBP remuneration on Schedule 7 for proper cost determination.			
							CMS Pub. 15-1, Section 2182			
3	7	Supplemental Wkst.			44.00	2	Laboratory (Total Charges)	$0	$1,126,708	$1,126,708
	7	Supplemental Wkst.			61.00	2	Emergency	0	1,746,226	1,746,226
	7	Supplemental Wkst.			N/A	2	Total	0	2,872,934	2,872,934
							To include Laboratory total charges and to reflect correct Emergency total charges applicable to HBP reimbursement.			
							CMS Pub. 15-1, Section 2182			
4	7	Supplemental Wkst.			44.00	4	Laboratory (Medi-Cal Charges)	$0	$13,687	$13,687
	7	Supplemental Wkst.			61.00	4	Emergency	0	28,494	28,494
	7	Supplemental Wkst.			N/A	4	Total	0	42,181	42,181
							To adjust Medi-Cal Charges applicable to HBP reimbursement and to agree with the following EDS Paid Claims Summary:			
							Report Date: October 14, 2009			
							Payment Period: July 1, 2007 through October 14, 2009			
							Service Period: July 1, 2007 through June 30, 2008			
							CMS Pub. 15-1, Sections 2304, 2404, and 2408			

Provider Name	Fiscal Period	Provider Number	Adjustments
JEROLD PHELPS COMMUNITY HOSPITAL	JULY 1, 2007 THROUGH JUNE 30, 2008	HSP30482G	9

Report References										
		Cost Report								
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA			
5	4	D-1	I	XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics	36	1	37
6	6	D-4		XIX	41.00	2	Medi-Cal Ancillary Charges - Radiology - Diagnostic	$3,087	$536	$3,623
	6	D-4		XIX	44.00	2	Medi-Cal Ancillary Charges - Laboratory	12,465	1,222	13,687
	6	D-4		XIX	56.00	2	Medi-Cal Ancillary Charges - Drugs Charged to Patients	43,923	2,601	46,524
	6	D-4		XIX	61.00	2	Medi-Cal Ancillary Charges - Emergency	26,335	2,159	28,494
	6	D-4		XIX	103.00	2	Medi-Cal Ancillary Charges - Total	85,810	6,518	92,328
7	2	E-3	III		10.00	1	Medi-Cal Routine Charges - Total	$27,432	$15,118	$42,550
	2	E-3	III		11.00	1	Medi-Cal Ancillary Charges - Total	86,022	6,518	92,540
8	1	E-3	III		57.00	1	Medi-Cal Interim Payments	$79,490	$4,514	$84,004

To adjust Medi-Cal Settlement Data to agree with the following
EDS Paid Claims Summary:
Report Date: October 14, 2009
Payment Period: July 1, 2007 through October 14, 2009
Service Period: July 1, 2007 through June 30, 2008
CMS Pub. 15-1, Sections 2304, 2404, and 2408

Provider Name	Fiscal Period	Provider Number	Adjustments
JEROLD PHELPS COMMUNITY HOSPITAL	JULY 1, 2007 THROUGH JUNE 30, 2008	HSP30482G	9

Report References										
		Cost Report								
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENT TO REPORTED MEDI-CAL SETTLEMENT DATA - DPNF			
9	DPNF	S-3	I	XIX	9.00	1	Medi-Cal Days - Skilled Nursing Facility	2,617	244	2,861
							To adjust Medi-Cal Settlement Data to agree with the following			
							EDS Paid Claims Summary:			
							Report Date: October 14, 2009			
							Payment Period: July 1, 2007 through October 14, 2009			
							Service Period: July 1, 2007 through June 30, 2008			
							CMS Pub. 15-1, Sections 2304, 2404, and 2408			