

**REPORT
ON THE
COST REPORT REVIEW**

**NELSON M. HOLDERMAN HOSPITAL
YOUNTVILLE, CALIFORNIA
PROVIDER NUMBERS: HSP30667F AND LTC05095F
AND NPI NUMBER: 1104811751**

**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: Sandra Garcia
Auditor: Jocelyn Bautista-Slan**



DAVID MAXWELL-JOLLY
Director

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



ARNOLD SCHWARZENEGGER
Governor

April 26, 2010

Ife Maduchukwu, CPA
Chief – Cost Accounting and Support Section
Financial Services Division
N.M. Holderman Hospital
1227 O Street
Sacramento, CA 95814

PROVIDER: NELSON M. HOLDERMAN HOSPITAL
PROVIDER NOS. HSP30667F, LTC05095F, AND NPI NO. 1104811751
FISCAL PERIOD ENDED 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 data presented in the Summary of Findings represents a proper determination of the allowable costs for the above fiscal period in accordance with Medi-Cal reimbursement principles.

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 Schedule 1)
4. Computation of Distinct Part Intermediate Care Facility Per Diem (DP- ICF Schedule 1)
5. Audit Adjustments Schedule

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

Ife Maduchukwu
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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:
NELSON M. HOLDERMAN HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

		SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1) Provider No. HSP30667F	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
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. LTC05095F	Reported		\$ 413.07
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 413.07
	Audited Amount Due Provider (State)	\$ 0	
6. Distinct Part Nursing Facility (DP-ICF SCH 1) Provider No. LTC05095F	Reported		\$ 226.17
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 226.17
	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)		\$ 0	
9. Total Medi-Cal Cost			\$ 0

SUMMARY OF FINDINGS

Provider Name:
NELSON M. HOLDERMAN 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)		\$ 0	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
NELSON M. HOLDERMAN HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

Provider No.
HSP30667F

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ 0	\$ 0
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)	\$ 0	\$ 0
6. Interim Payments (Adj)	\$ 0	\$ 0
7. Balance Due Provider (State)	\$ 0	\$ 0
8. Duplicate Payments (Adj)	\$ 0	\$ 0
9.	\$ 0	\$ 0
10.	\$ 0	\$ 0
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	<u>\$ 0</u>	<u>\$ 0</u>

(To Summary of Findings)

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

Provider Name:
NELSON M. HOLDERMAN HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

Provider No.
HSP30667F

REPORTED	AUDITED
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REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3) \$ 0 \$ 0

CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj) \$ 0 \$ 0

3. Inpatient Ancillary Service Charges (Adj) \$ 0 \$ 0

4. Total Charges - Medi-Cal Inpatient Services \$ 0 \$ 0

5. Excess of Customary Charges Over Reasonable Cost
(Line 4 minus Line 1) * \$ 0 \$ 0

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.

COMPUTATION OF
MEDI-CAL NET COSTS OF COVERED SERVICES

Provider Name:
NELSON M. HOLDERMAN HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

Provider No.
HSP30667F

	REPORTED	AUDITED
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ 0	\$ 0
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ 0	\$ 0
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)	\$ 0	\$ 0
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	\$ (See Schedule 1)	\$ 0
8. SUBTOTAL	\$ 0	\$ 0
	(To Schedule 2)	
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	\$ 0	\$ 0
	(To Schedule 1)	

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
NELSON M. HOLDERMAN HOSPITALFiscal Period Ended:
JUNE 30, 2008Provider No.
HSP30667F

GENERAL SERVICE UNIT NET OF SWING-BED COSTS

REPORTED	AUDITED
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INPATIENT DAYS

1. Total Inpatient Days (include private & swing-bed) (Adj)	772	772
2. Inpatient Days (include private, exclude swing-bed)	772	772
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
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)	0	0
7. Medi-Cal NF Swing-Bed Days through July 31 (Adj)	0	0
8. Medi-Cal NF Swing-Bed Days after July 31 (Adj)	0	0
9. Medi-Cal Days (excluding swing-bed) (Adj)	0	0

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)	\$ 3,756,321	\$ 3,756,318
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)	\$ 3,756,321	\$ 3,756,318

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 24,103,465	\$ 24,103,465
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)	\$ 0.155842	\$ 0.155841
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)	\$ 3,756,321	\$ 3,756,318

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 4,865.70	\$ 4,865.70
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 0	\$ 0
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)	\$ 0	\$ 0

(To Schedule 3)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
NELSON M. HOLDERMAN HOSPITALFiscal Period Ended:
JUNE 30, 2008Provider No.
HSP30667F

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)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
NELSON M. HOLDERMAN HOSPITALFiscal Period Ended:
JUNE 30, 2008Provider No.
HSP30667F

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:
NELSON M. HOLDERMAN HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

Provider No:
HSP30667F

		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	\$ 933,147	\$ 328,430	2.841235	\$ 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	380,685	134,341	2.833722	0	0
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	1,286,450	647,167	1.987818	0	0
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	869,748	3,502	248.357544	0	0
50.00	Physical Therapy	1,368,374	358,084	3.821378	0	0
51.00	Occupational Therapy	516,084	89,410	5.772105	0	0
52.00	Speech Pathology	134,735	74,278	1.813925	0	0
53.00	Electrocardiology	112,644	25,734	4.377238	0	0
54.00	Electroencephalography	0	0	0.000000	0	0
55.00	Medical Supplies Charged to Patients	1,404,871	838,793	1.674873	0	0
56.00	Drugs Charged to Patients	5,420,060	11,316,770	0.478941	0	0
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	3,690,516	1,413,449	2.611000	0	0
60.01	Other Clinic Services	0	0	0.000000	0	0
61.00	Emergency	0	0	0.000000	0	0
62.00	Observation Beds	0	232,670	0.000000	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
86.00		0	0	0.000000	0	0
TOTAL		\$ 16,117,315	\$ 15,462,628		\$ 0	\$ 0

(To Schedule 3)

* From Schedule 8, Column 27

**COMPUTATION OF
DISTINCT PART NURSING FACILITY PER DIEM**

Provider Name:
NELSON M. HOLDERMAN HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

Provider No:
LTC05095F

	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)	\$ 30,305,936	\$ 30,305,936	\$ 0
3. Total Distinct Part Facility Cost (Lines 1 & 2)	\$ 30,305,936	\$ 30,305,936	\$ 0
4. Total Distinct Part Patient Days (Adj)	73,367	73,367	0
5. Average DP Per Diem Cost (Line 3 / Line 4)	\$ 413.07	\$ 413.07	\$ 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)	228	228	0
10. Total Licensed Capacity (All levels) (Adj)	1,252	1,252	0
11. Total Medi-Cal DP Patient Days (Adj 1)	0	10,769	10,769
CAPITAL RELATED COST			
12. Direct Capital Related Cost	N/A	\$ 0	N/A
13. Indirect Capital Related Cost (DPNF Sch 5)	N/A	\$ 458,066	N/A
14. Total Capital Related Cost (Lines 12 & 13)	N/A	\$ 458,066	N/A
TOTAL SALARY & BENEFITS			
15. Direct Salary & Benefits Expenses	N/A	\$ 11,478,998	N/A
16. Allocated Salary & Benefits (DPNF Sch 5)	N/A	\$ 13,745,145	N/A
17. Total Salary & Benefits Expenses (Lines 15 & 16)	N/A	\$ 25,224,143	N/A

SUMMARY OF DISTINCT PART FACILITY EXPENSES

Provider Name:
NELSON M. HOLDERMAN HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

Provider No:
LTC05095F

COL.	COST CENTER DIRECT AND ALLOCATED EXPENSE	REPORTED *	AUDITED *	DIFFERENCE
0.00	Distinct Part	\$ 15,433,361	\$ 15,433,361	\$ 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	85,545	85,545	0
4.00	New Cap Rel Costs - Movable Equipment	14,751	14,751	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	1,739,385	1,739,385	(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	2,597,724	2,597,724	(0)
7.00	Maintenance and Repairs	765,394	765,394	(0)
8.00	Operation of Plant	624,782	624,782	(0)
9.00	Laundry and Linen Service	671,210	671,210	0
10.00	Housekeeping	1,391,476	1,391,476	(0)
11.00	Dietary	2,935,580	2,935,580	0
12.00	Cafeteria	475,982	475,982	(0)
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	2,824,213	2,824,213	(0)
15.00	Central Services and Supply		0	0
16.00	Pharmacy		0	0
17.00	Medical Records and Library	233,522	233,522	(0)
18.00	Social Service	513,011	513,011	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	\$ 30,305,936	\$ 30,305,936	\$ 0

(To DPNF Sch 1)

* From Schedule 8, Part I, line 34.

**ALLOCATION OF INDIRECT EXPENSES
DISTINCT PART NURSING FACILITY**

Provider Name:
NELSON M. HOLDERMAN HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

Provider No:
LTC05095F

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	128,108	N/A
4.00	New Cap Rel Costs - Movable Equipment	24,591	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	800	2,273,796
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	59,366	2,563,830
7.00	Maintenance and Repairs	36,554	611,022
8.00	Operation of Plant	5,944	343,123
9.00	Laundry and Linen Service	14,367	407,900
10.00	Housekeeping	11,152	1,421,057
11.00	Dietary	82,265	2,475,752
12.00	Cafeteria	8,644	319,135
13.00	Maintenance of Personnel	0	0
14.00	Nursing Administration	73,529	2,425,987
15.00	Central Services and Supply	0	0
16.00	Pharmacy	0	0
17.00	Medical Records and Library	7,214	242,080
18.00	Social Service	5,531	661,463
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	\$ 458,066	\$ 13,745,145

* These amounts include Skilled Nursing Facility expenses,
line 34.

(To DPNF SCH 1)

**COMPUTATION OF
DISTINCT PART NURSING FACILITY PER DIEM**

Provider Name:
NELSON M. HOLDERMAN HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

Provider No:
LTC05095F

	REPORTED	AUDITED	DIFFERENCE
COMPUTATION OF DISTINCT PART (DP) NURSING FACILITY PER DIEM			
1. Distinct Part Ancillary Cost (DP-ICF Sch 3)	\$ 0	\$ 0	\$ 0
2. Distinct Part Routine Cost (DP-ICF Sch 2)	\$ 11,178,004	\$ 11,178,004	\$ (0)
3. Total Distinct Part Facility Cost (Lines 1 & 2)	\$ 11,178,004	\$ 11,178,004	\$ (0)
4. Total Distinct Part Patient Days (Adj)	49,424	49,424	0
5. Average DP Per Diem Cost (Line 3 / Line 4)	\$ 226.17	\$ 226.17	\$ 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)	169	169	0
10. Total Licensed Capacity (All levels) (Adj)	1,252	1,252	0
11. Total Medi-Cal DP Patient Days (Adj 1)	0	9,402	9,402
CAPITAL RELATED COST			
12. Direct Capital Related Cost	N/A	\$ 0	N/A
13. Indirect Capital Related Cost (DP-ICF Sch 5)	N/A	\$ 458,066	N/A
14. Total Capital Related Cost (Lines 12 & 13)	N/A	\$ 458,066	N/A
TOTAL SALARY & BENEFITS			
15. Direct Salary & Benefits Expenses	N/A	\$ 3,532,103	N/A
16. Allocated Salary & Benefits (DP-ICF Sch 5)	N/A	\$ 13,745,145	N/A
17. Total Salary & Benefits Expenses (Lines 15 & 16)	N/A	\$ 17,277,248	N/A

SUMMARY OF DISTINCT PART FACILITY EXPENSES

Provider Name:
NELSON M. HOLDERMAN HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

Provider No:
LTC05095F

COL.	COST CENTER DIRECT AND ALLOCATED EXPENSE	REPORTED *	AUDITED *	DIFFERENCE
0.00	Distinct Part	\$ 4,662,854	\$ 4,662,854	\$ 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	42,562	42,562	0
4.00	New Cap Rel Costs - Movable Equipment	9,840	9,840	(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	535,211	535,211	(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	789,627	789,627	0
7.00	Maintenance and Repairs	380,816	380,816	0
8.00	Operation of Plant	310,856	310,856	(0)
9.00	Laundry and Linen Service	323,365	323,365	0
10.00	Housekeeping	741,912	741,912	(0)
11.00	Dietary	1,977,570	1,977,570	(0)
12.00	Cafeteria	136,479	136,479	(0)
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	749,702	749,702	(0)
15.00	Central Services and Supply		0	0
16.00	Pharmacy		0	0
17.00	Medical Records and Library	159,219	159,219	0
18.00	Social Service	357,991	357,991	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	\$ 11,178,004	\$ 11,178,004	\$ (0)

(To DP-ICF Sch 1)

* From Schedule 8, Part I, line 35.

**ALLOCATION OF INDIRECT EXPENSES
DISTINCT PART NURSING FACILITY**

Provider Name:
NELSON M. HOLDERMAN HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

Provider No:
LTC05095F

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	128,108	N/A
4.00	New Cap Rel Costs - Movable Equipment	24,591	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	800	2,273,796
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	59,366	2,563,830
7.00	Maintenance and Repairs	36,554	611,022
8.00	Operation of Plant	5,944	343,123
9.00	Laundry and Linen Service	14,367	407,900
10.00	Housekeeping	11,152	1,421,057
11.00	Dietary	82,265	2,475,752
12.00	Cafeteria	8,644	319,135
13.00	Maintenance of Personnel	0	0
14.00	Nursing Administration	73,529	2,425,987
15.00	Central Services and Supply	0	0
16.00	Pharmacy	0	0
17.00	Medical Records and Library	7,214	242,080
18.00	Social Service	5,531	661,463
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	\$ 458,066	\$ 13,745,145

* These amounts include Nursing Facility expenses,
line 35.

(To DPNF SCH 1-1)

Provider Name:
NELSON M. HOLDERMAN HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

TRIAL BALANCE EXPENSES	NET EXP FOR COST ALLOC (From Sch 10)	OLD CAPITAL BLDG & FIXTURES	OLD MOVABLE EQUIP	NEW CAPITAL BLDG & FIXTURES	NEW MOVABLE EQUIP	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 Equipment	0											
3.00 New Cap Rel Costs - Bldg and Fixtures	837,897											
4.00 New Cap Rel Costs - Movable Equipment	499,690											
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	6,694,259			2,355								
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											
7.00 Administrative and General	9,336,796			70,151	114,816							
7.00 Maintenance and Repairs	5,332,349			3,817	197,737							
8.00 Operation of Plant	4,407,132			16,027	1,782							
9.00 Laundry and Linen Service	1,065,033			12,254	2,363							
10.00 Housekeeping	3,564,645			7,611	3,244							
11.00 Dietary	8,271,192			74,306	75,995							
12.00 Cafeteria	741,775			3,747	6,788							
13.00 Maintenance of Personnel	0			46,513	0							
14.00 Nursing Administration	2,636,349			5,755	31,632							
15.00 Central Services and Supply	555,726			5,076	9,337							
16.00 Pharmacy	1,292,988			5,734	629							
17.00 Medical Records and Library	639,882			2,246	0							
18.00 Social Service	1,177,684			2,148	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)	1,934,343			28,727	5,716							
26.00 Intensive Care Unit	0			0	0							
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	15,433,361			85,545	14,751							
35.00 Distinct Part Nursing Facility	4,662,854			42,562	9,840							
36.00 Other Long Term Care	1,426,866			285,957	3,662							
36.01 Subacute Care Unit I	0			0	0							
36.02 Transitional Care Unit	0			0	0							

STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.1

Provider Name:
NELSON M. HOLDERMAN 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	50,784	0	0	0	0	0	0	0	0	520,432	78,269
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	23,112	0	0	0	0	0	0	0	0	273,291	41,101
41.01 Radiology	0	0	0	0	0	0	0	0	0	0	0	0
41.02 Radiology	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	91,576	0	0	0	0	0	0	0	0	1,018,881	153,231
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	64,032	0	0	0	0	0	0	0	0	678,231	102,000
50.00 Physical Therapy	0	100,877	0	0	0	0	0	0	0	0	1,024,971	154,147
51.00 Occupational Therapy	0	40,526	0	0	0	0	0	0	0	0	410,075	61,672
52.00 Speech Pathology	0	7,174	0	0	0	0	0	0	0	0	80,660	12,131
53.00 Electrocardiology	0	6,582	0	0	0	0	0	0	0	0	76,463	11,499
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	663,531	99,790
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	3,177,171	477,820
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
59.04	0	0	0	0	0	0	0	0	0	0	0	0
60.00 Clinic	0	353,107	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	0	0
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	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
86.00	0	0	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	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 Vacation and Leisure	0	19,146	0	0	0	0	0	0	0	0	291,442	43,831
100.01 Other Nonreimbursable	0	1,703	0	0	0	0	0	0	0	0	27,480	4,133
100.02 Dental Clinic	0	0	0	0	0	0	0	0	0	0	338,987	50,981
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	5,696,614	0	0	0	0	0	0	0	0	80,891,766	10,575,056

Provider Name:
NELSON M. HOLDERMAN 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	110,296	90,033	1,453	41,662	0	9,563	0	59,281	22,158	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	22,191	18,114	54	10,405	0	7,173	0	0	8,357	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	39,266	32,053	0	23,493	0	19,525	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	1,410	1,151	0	5,203	0	12,154	0	0	69,599	0	0	0
50.00 Physical Therapy	55,599	45,385	7,650	15,567	0	24,905	0	37,141	3,009	0	0	0
51.00 Occupational Therapy	11,424	9,326	4,749	10,405	0	7,770	0	0	662	0	0	0
52.00 Speech Pathology	9,140	7,461	0	10,405	0	2,192	0	0	12,747	0	0	0
53.00 Electrocardiology	1,269	1,036	0	5,203	0	0	0	13,202	3,972	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	641,551	0	0	0
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	1,765,069	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	75,383	61,534	17,910	152,301	0	40,844	124,950	12,423	79,884	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	0	0
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	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
86.00	0	0	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	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 Vacation and Leisure	903,080	737,173	0	29,875	0	3,985	0	0	0	0	0	0
100.01 Other Nonreimbursable	0	0	0	0	0	598	0	0	0	0	0	0
100.02 Dental Clinic	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	6,813,980	5,445,118	1,501,029	4,670,105	12,038,377	986,034	809,377	4,022,734	841,939	1,765,069	1,061,462	1,642,805

Provider Name:
NELSON M. HOLDERMAN HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

TRIAL BALANCE EXPENSES	ALLOC COST	ALLOC COST	ALLOC COST	NON- PHYSICIAN ANESTH	NURSING SCHOOL	INT & RES SALARY & FRINGES	INT & RES PROGRAM	PARAMED EDUCAT	SUBTOTAL	POST		TOTAL COST
										ADJUSTMENT	STEP-DOWN	
GENERAL SERVICE COST CENTER												
1.00 Old Cap Rel Costs - Bldg and Fixtures	19.00	19.02	19.03	20.00	21.00	22.00	23.00	24.00	25.00	26.00		27.00
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												
7.00 Administrative and General												
8.00 Maintenance and Repairs												
9.00 Operation of Plant												
10.00 Laundry and Linen Service												
11.00 Housekeeping												
12.00 Dietary												
13.00 Cafeteria												
14.00 Maintenance of Personnel												
15.00 Nursing Administration												
16.00 Central Services and Supply												
17.00 Pharmacy												
18.00 Medical Records and Library												
19.00 Social Service												
19.01	0											
19.02	0											
19.03	0											
20.00	0											
21.00 Nursing School					0							
22.00 Intern and Res Service - Salary and Fringes					0							
23.00 Intern and Res - Other Program					0							
24.00 Paramedical Ed Program					0		0					
INPATIENT ROUTINE COST CENTERS												
25.00 Adults and Pediatrics (Gen Routine)					0				0			3,756,318
26.00 Intensive Care Unit					0				0			0
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			30,305,935
36.00 Other Long Term Care					0				0			11,178,005
36.01 Subacute Care Unit I					0				0			17,102,629
36.02 Transitional Care Unit					0				0			0

Provider Name:
NELSON M. HOLDERMAN 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	POST ADJUSTMENT	TOTAL COST
ANCILLARY COST CENTERS											
37.00 Operating Room	0	0	0	0	0	0	0	0	933,147	0	933,147
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	0	0	0	0	0	0	0	0	380,685	0	380,685
41.01	0	0	0	0	0	0	0	0	0	0	0
41.02	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	0	0	0
44.00 Laboratory	0	0	0	0	0	0	0	0	1,286,450	0	1,286,450
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 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0
50.00 Physical Therapy	0	0	0	0	0	0	0	0	869,748	0	869,748
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	1,368,374	0	1,368,374
52.00 Speech Pathology	0	0	0	0	0	0	0	0	516,084	0	516,084
53.00 Electrocardiology	0	0	0	0	0	0	0	0	134,735	0	134,735
54.00 Electroencephalography	0	0	0	0	0	0	0	0	112,644	0	112,644
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	1,404,871	0	1,404,871
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	5,420,060	0	5,420,060
57.00 Renal Dialysis	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
59.00	0	0	0	0	0	0	0	0	0	0	0
59.01	0	0	0	0	0	0	0	0	0	0	0
59.02	0	0	0	0	0	0	0	0	0	0	0
59.03	0	0	0	0	0	0	0	0	0	0	0
60.00 Clinic	0	0	0	0	0	0	0	0	0	0	0
60.01 Other Clinic Services	0	0	0	0	0	0	0	0	3,690,516	0	3,690,516
61.00 Emergency	0	0	0	0	0	0	0	0	0	0	0
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0
71.00	0	0	0	0	0	0	0	0	0	0	0
82.00	0	0	0	0	0	0	0	0	0	0	0
83.00	0	0	0	0	0	0	0	0	0	0	0
84.00	0	0	0	0	0	0	0	0	0	0	0
85.00	0	0	0	0	0	0	0	0	0	0	0
86.00	0	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	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 Vacation and Leisure	0	0	0	0	0	0	0	0	2,009,386	0	2,009,386
100.01 Other Nonreimbursable	0	0	0	0	0	0	0	0	32,210	0	32,210
100.02 Dental Clinic	0	0	0	0	0	0	0	0	389,968	0	389,968
100.03	0	0	0	0	0	0	0	0	0	0	0
100.04	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0	0	0	80,891,766	0	80,891,766

STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:
NELSON M. HOLDERMAN HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

	EMP BENE (GROSS SALARIES)	6.01	6.02	6.03	6.04	6.05	6.06	6.07	6.08	ADM & GEN (ACCUM COST)	MAINT & REPAIRS (SQ FT)	
ANCILLARY COST CENTERS												
37.00	Operating Room									520,432	11,730	
38.00	Recovery Room	335,144								0		
39.00	Delivery Room and Labor Room									0		
40.00	Anesthesiology	152,530								273,291	2,360	
41.00	Radiology - Diagnostic									0		
41.01										0		
41.02										0		
42.00	Radiology - Therapeutic									0		
43.00	Radioisotope									0		
44.00	Laboratory	604,355								1,018,881	4,176	
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	422,577								678,231	150	
50.00	Physical Therapy	665,732								1,024,971	5,913	
51.00	Occupational Therapy	267,451								410,075	1,215	
52.00	Speech Pathology	47,342								80,660	972	
53.00	Electrocardiology	43,436								76,463	135	
54.00	Electroencephalography									0		
55.00	Medical Supplies Charged to Patients									663,531		
56.00	Drugs Charged to Patients									3,177,171		
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	2,330,314								2,716,716	8,017	
60.01	Other Clinic Services									0		
61.00	Emergency									0		
62.00	Observation Beds									0		
71.00										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	Vocation and Leisure	126,355								291,442	96,043	
100.01	Other Nonreimbursable	11,238								27,480		
100.02	Dental Clinic									338,987		
100.03										0		
100.04										0		
TOTAL												
COST TO BE ALLOCATED												
UNIT COST MULTIPLIER - SCH 8												
		44,194,032	0	0	0	0	0	0	0	70,316,710	724,670	
		6,696,614	0	0	0	0	0	0	0	10,575,056	6,813,980	
		0.151528	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.150392	9.402872	

STATE OF CALIFORNIA

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

SCHEDULE 9.2

Provider Name:
NELSON M. HOLDERMAN HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

	OPER PLANT (SQ FT)	LAUNDRY & LINEN (LB LNDRY)	HOUSE-KEEPING (HR SERV)	DIETARY (MEALS SERVED)	CAFETERIA (FTE'S)	MAINT OF PERSONNEL (# HOUSED)	NURSING ADMIN (NURSE HR)	CENT SERV & SUPPLY (CST REQ)	PHARMACY (COSTS REQUIS)	MED REC (TIME SPENT)	SOC SERV (TIME SPENT)	STAT
ANCILLARY COST CENTERS												
37.00	11,730	807	1,025		48		9,816	19,944				
38.00												
39.00												
40.00												
41.00	2,360	30	256		36			7,522				
41.01												
41.02												
42.00												
43.00												
44.00												
44.01	4,176		578		98							
46.00												
47.00												
48.00												
49.00	150		128		61			62,646				
50.00	5,913	4,249	383		125		6,150	2,708				
51.00	1,215	2,638	256		39			596				
52.00	972		256		11			11,474				
53.00	135		128				2,186	3,575				
54.00												
55.00								577,460	3,177,171			
56.00												
57.00												
58.00												
59.00												
59.01												
59.02												
59.03												
60.00	8,017	9,948	3,747		205	67	2,057	71,904				
60.01												
61.00												
62.00												
71.00												
82.00												
83.00												
84.00												
85.00												
86.00												
NONREIMBURSABLE COST CENTERS												
96.00												
97.00												
98.00												
99.00												
99.01												
99.02												
99.03												
99.04												
99.05												
100.00	96,043		735		20	3						
100.01												
100.02												
100.03												
100.04												
TOTAL	709,420	833,736	114,897	1,022,949	4,949	434	666,097	757,829	3,177,171	100	21,926	0
COST TO BE ALLOCATED	5,445,118	1,501,029	4,670,105	12,038,377	986,034	809,377	4,022,734	841,939	1,765,069	1,061,462	1,642,805	0
UNIT COST MULTIPLIER - SCH 8	7.675450	1.800365	40.646015	11.768306	199.238974	1864.925093	6.039262	1.110968	0.555547	10614.615659	74.924967	0.000000

Provider Name:
NELSON M. HOLDERMAN 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 Other Long Term Care
- 36.01 Subacute Care Unit I
- 36.02 Transitional Care Unit

TRIAL BALANCE OF EXPENSES

Provider Name:
NELSON M. HOLDERMAN 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	837,897	0	837,897
4.00	New Cap Rel Costs - Movable Equipment	499,690	0	499,690
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	6,694,259	0	6,694,259
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	9,336,796	0	9,336,796
7.00	Maintenance and Repairs	5,332,349	0	5,332,349
8.00	Operation of Plant	4,407,132	0	4,407,132
9.00	Laundry and Linen Service	1,065,033	0	1,065,033
10.00	Housekeeping	3,564,645	0	3,564,645
11.00	Dietary	8,271,192	0	8,271,192
12.00	Cafeteria	741,775	0	741,775
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	2,636,349	0	2,636,349
15.00	Central Services and Supply	555,726	0	555,726
16.00	Pharmacy	1,292,988	0	1,292,988
17.00	Medical Records and Library	639,882	0	639,882
18.00	Social Service	1,177,684	0	1,177,684
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)	1,934,343	0	1,934,343
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	15,433,361	0	15,433,361
35.00	Distinct Part Nursing Facility	4,662,854	0	4,662,854
36.00	Other Long Term Care	1,426,866	0	1,426,866
36.01	Subacute Care Unit II		0	0
36.02	Transitional Care Unit		0	0

TRIAL BALANCE OF EXPENSES

Provider Name:
NELSON M. HOLDERMAN HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
37.00	Operating Room	\$ 451,061	\$ 0	\$ 451,061
38.00	Recovery Room		0	0
39.00	Delivery Room and Labor Room		0	0
40.00	Anesthesiology		0	0
41.00	Radiology - Diagnostic	245,822	0	245,822
41.01			0	0
41.02			0	0
42.00	Radiology - Therapeutic		0	0
43.00	Radioisotope		0	0
44.00	Laboratory	921,979	0	921,979
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	607,873	0	607,873
50.00	Physical Therapy	915,990	0	915,990
51.00	Occupational Therapy	368,155	0	368,155
52.00	Speech Pathology	72,350	0	72,350
53.00	Electrocardiology	69,739	0	69,739
54.00	Electroencephalography		0	0
55.00	Medical Supplies Charged to Patients	663,531	0	663,531
56.00	Drugs Charged to Patients	3,177,171	0	3,177,171
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	2,351,148	0	2,351,148
60.01	Other Clinic Services		0	0
61.00	Emergency		0	0
62.00	Observation Beds		0	0
71.00			0	0
82.00			0	0
83.00			0	0
84.00			0	0
85.00			0	0
86.00			0	0
	SUBTOTAL	\$ 80,355,640	\$ 0	\$ 80,355,640
	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	Vocation and Leisure	171,362	0	171,362
100.01	Other Nonreimbursable	25,777	0	25,777
100.02	Dental Clinic	338,987	0	338,987
100.03			0	0
100.04			0	0
100.99	SUBTOTAL	\$ 536,126	\$ 0	\$ 536,126
101	TOTAL	\$ 80,891,766	\$ 0	\$ 80,891,766

(To Schedule 8)

	TOTAL 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	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																		
71.00	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 Vocation and Leisure	0																		
100.01 Other Nonreimbursable	0																		
100.02 Dental Clinic	0																		
100.03	0																		
100.04	0																		
101.00 TOTAL	\$0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

(To Sch 10)

Provider Name		Fiscal Period		Provider Number		Adjustment		
NELSON M. HOLDERMAN HOSPITAL		JULY 1, 2007 THROUGH JUNE 30, 2008		HSP30667F		1		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
1	DPNF SCH 1	Not Reported				0	10,769	10,769
						0	9,402	9,402
<p>Medi-Cal DPNF Days</p> <p>Medi-Cal DP-ICF Days</p> <p>To report Medi-Cal DPNF and DP-ICF days to agree with the following</p> <p>EDS Paid Claims Summary Report:</p> <p>Report Date: March 17, 2010</p> <p>Payment Period: July 1, 2007 through February 16, 2010</p> <p>Service Period: July 1, 2007 through June 30, 2008</p> <p>CMS Pub. 15-1 Sections 2304, 2404, and 2408</p> <p>CCR, Title 22, Section 51541</p>								
ADJUSTMENT TO OTHER MATTERS								