

**REPORT
ON THE
COST REPORT REVIEW**

**HAZEL HAWKINS MEMORIAL HOSPITAL
HOLLISTER, CALIFORNIA
PROVIDER NUMBERS: ZZR00296F/05462F
NPI NUMBERS: 1275578817 AND 1467585471
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: Dan Matterson**



DAVID MAXWELL-JOLLY
Director

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



ARNOLD SCHWARZENEGGER
Governor

March 24, 2010

Mark Robinson
Chief Financial Officer
Hazel Hawkins Memorial Hospital
911 Sunset Drive
Hollister, CA 95023

PROVIDER: HAZEL HAWKINS MEMORIAL HOSPITAL
PROVIDER NOS ZZR00296F/05462F AND NPI NOS. 1275578817 AND 1467585471
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, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the audited combined settlement for the fiscal period due the State in the amount of \$790,757 and the audited costs presented in the Summary of Findings represent 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.

Mark Robinson
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The Statement of Account Status will be forwarded to the provider by the State's 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:
HAZEL HAWKINS MEMORIAL HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

		SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1) Provider No. ZZR00296F	Reported	\$ (729,301)	
	Net Change	\$ (61,457)	
	Audited Amount Due Provider (State)	\$ (790,757)	
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. ZZR05462F	Reported		\$ 378.41
	Net Change		\$ (0.34)
	Audited Cost Per Day		\$ 378.07
	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)		\$ (790,757)	
9. Total Medi-Cal Cost			\$ 0

SUMMARY OF FINDINGS

Provider Name:
HAZEL HAWKINS MEMORIAL 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)		\$ (790,757)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
HAZEL HAWKINS MEMORIAL HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

Provider No.
ZZR00296F

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ <u>5,755,016</u>	\$ <u>5,921,791</u>
2. Excess Reasonable Cost Over Charges (Schedule 2)	\$ <u>0</u>	\$ <u>0</u>
3. Medi-Cal Inpatient Hospital Based Physician Services	\$ <u>0</u>	\$ <u>N/A</u>
4.	\$ <u>0</u>	\$ <u>0</u>
5. TOTAL COST-Reimbursable to Provider (Lines 1 through 4)	\$ <u>5,755,016</u>	\$ <u>5,921,791</u>
6. Interim Payments (Adj 7)	\$ <u>(6,484,317)</u>	\$ <u>(6,712,548)</u>
7. Balance Due Provider (State)	\$ <u>(729,301)</u>	\$ <u>(790,757)</u>
8. Duplicate Payments (Adj)	\$ <u>0</u>	\$ <u>0</u>
9.	\$ <u>0</u>	\$ <u>0</u>
10.	\$ <u>0</u>	\$ <u>0</u>
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ <u><u>(729,301)</u></u>	\$ <u><u>(790,757)</u></u>
	(To Summary of Findings)	

COMPUTATION OF LESSER OF
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:
HAZEL HAWKINS MEMORIAL HOSPITALFiscal Period Ended:
JUNE 30, 2008Provider No.
ZZR00296F

REPORTED

AUDITED

REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3) \$ 5,810,507 \$ 5,996,313

CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj 6) \$ 5,254,492 \$ 5,483,0843. Inpatient Ancillary Service Charges (Adj 6) \$ 9,408,774 \$ 9,809,2684. Total Charges - Medi-Cal Inpatient Services \$ 14,663,266 \$ 15,292,3525. Excess of Customary Charges Over Reasonable Cost
(Line 4 minus Line 1) * \$ 8,852,759 \$ 9,296,0396. 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:
HAZEL HAWKINS MEMORIAL HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

Provider No.
ZZR00296F

	REPORTED	AUDITED
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ <u>2,834,815</u>	\$ <u>2,967,287</u>
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ <u>2,975,692</u>	\$ <u>3,029,026</u>
3. Medi-Cal Inpatient Hospital Based Physician for Intern and Resident Services (Sch)	\$ <u>0</u>	\$ <u>0</u>
4. Deductibles (Exclude Professional Component)	\$ <u>0</u>	\$ <u>0</u>
5.	\$ <u>0</u>	\$ <u>0</u>
6. SUBTOTAL (Sum of Lines 1 through 5)	\$ <u>5,810,507</u>	\$ <u>5,996,313</u>
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	\$ <u>(See Schedule 1)</u>	\$ <u>0</u>
8. SUBTOTAL	\$ <u>5,810,507</u>	\$ <u>5,996,313</u>
	(To Schedule 2)	
9. Coinsurance (Adj 7)	\$ <u>(44,748)</u>	\$ <u>(63,045)</u>
10. Patient and Third Party Liability (Adj 7)	\$ <u>(10,743)</u>	\$ <u>(11,477)</u>
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ <u>5,755,016</u>	\$ <u>5,921,791</u>
	(To Schedule 1)	

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
HAZEL HAWKINS MEMORIAL HOSPITALFiscal Period Ended:
JUNE 30, 2008Provider No.
ZZR00296F

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)	7,285	7,285
2. Inpatient Days (include private, exclude swing-bed)	7,285	7,285
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj)	7,285	7,285
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 4)	1,469	1,522

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)	\$ 8,671,920	\$ 8,432,241
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)	\$ 8,671,920	\$ 8,432,241

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 15,599,781	\$ 15,599,781
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 15,599,781	\$ 15,599,781
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 0.555900	\$ 0.540536
32. Average Private Room Per Diem Charge (L 29 / L 3)	\$ 0.00	\$ 0.00
33. Average Semi-Private Room Per Diem Charge (L 30 / L 4)	\$ 2,141.36	\$ 2,141.36
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)	\$ 8,671,920	\$ 8,432,241

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 1,190.38	\$ 1,157.48
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 1,748,668	\$ 1,761,685
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 1,227,024	\$ 1,267,341
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 2,975,692	\$ 3,029,026

(To Schedule 3)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
HAZEL HAWKINS MEMORIAL HOSPITALFiscal Period Ended:
JUNE 30, 2008Provider No.
ZZR00296F

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 1,005,166	\$ 1,010,205
2. Total Inpatient Days (Adj)	1,056	1,056
3. Average Per Diem Cost	\$ 951.86	\$ 956.63
4. Medi-Cal Inpatient Days (Adj 4)	644	665
5. Cost Applicable to Medi-Cal	\$ 612,998	\$ 636,159
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 2,709,191	\$ 2,688,524
7. Total Inpatient Days (Adj)	1,231	1,231
8. Average Per Diem Cost	\$ 2,200.81	\$ 2,184.02
9. Medi-Cal Inpatient Days (Adj 4)	279	289
10. Cost Applicable to Medi-Cal	\$ 614,026	\$ 631,182
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)	\$ 1,227,024	\$ 1,267,341

(To Schedule 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
HAZEL HAWKINS MEMORIAL HOSPITALFiscal Period Ended:
JUNE 30, 2008Provider No.
ZZR00296F

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)

ADJUSTMENTS TO MEDI-CAL CHARGES

Provider Name:
HAZEL HAWKINS MEMORIAL HOSPITALFiscal Period Ended:
JUNE 30, 2008Provider No:
ZZR00296F

ANCILLARY CHARGES		REPORTED	ADJUSTMENTS (Adj 5)	AUDITED
37.00	Operating Room	\$ 1,670,581	\$ 137,428	\$ 1,808,009
38.00	Recovery Room			0
39.00	Delivery Room and Labor Room	857,619	21,020	878,639
40.00	Anesthesiology			0
41.00	Radiology - Diagnostic	512,612	45,144	557,756
41.01	Ultra Sound	96,157	5,417	101,574
41.02				0
42.00	Radiology - Therapeutic			0
43.00	Radioisotope			0
44.00	Laboratory	1,525,147	56,902	1,582,049
44.01	Pathological Lab			0
46.00	Whole Blood	24,215	429	24,644
47.00	Blood Storing and Processing			0
48.00	Intravenous Therapy			0
49.00	Respiratory Therapy	822,590	14,121	836,711
50.00	Physical Therapy	54,669	1,979	56,648
51.00	Occupational Therapy			0
52.00	Speech Pathology	9,047	0	9,047
53.00	Electrocardiology			0
54.00	Electroencephalography			0
55.00	Medical Supplies Charged to Patients	1,209,147	56,113	1,265,260
56.00	Drugs Charged to Patients	2,433,632	51,176	2,484,808
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	193,358	10,765	204,123
62.00	Observation Beds			0
63.50	Rural Health Clinic			0
63.51	SJB Rural Health Clinic			0
71.00	Home Health Agency			0
84.00				0
85.00				0
86.00				0
TOTAL MEDI-CAL ANCILLARY CHARGES		\$ 9,408,774	\$ 400,494	\$ 9,809,268

(To Schedule 5)

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

Provider Name:
HAZEL HAWKINS MEMORIAL HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

Provider No:
ZZR05462F

	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)	\$ 14,279,107	\$ 14,373,717	\$ 94,610
3. Total Distinct Part Facility Cost (Lines 1 & 2)	\$ 14,279,107	\$ 14,373,717	\$ 94,610
4. Total Distinct Part Patient Days (Adj 3)	37,734	38,019	285
5. Average DP Per Diem Cost (Line 3 / Line 4)	\$ 378.41	\$ 378.07	\$ (0.34)
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)	122	127	5
10. Total Licensed Capacity (All levels) (Adj 9)	171	176	5
11. Total Medi-Cal DP Patient Days (Adj 8)	27,527	27,886	359
CAPITAL RELATED COST			
12. Direct Capital Related Cost	N/A	\$ 0	N/A
13. Indirect Capital Related Cost (DPNF Sch 5)	N/A	\$ 124,304	N/A
14. Total Capital Related Cost (Lines 12 & 13)	N/A	\$ 124,304	N/A
TOTAL SALARY & BENEFITS			
15. Direct Salary & Benefits Expenses	N/A	\$ 0	N/A
16. Allocated Salary & Benefits (DPNF Sch 5)	N/A	\$ 1,041,838	N/A
17. Total Salary & Benefits Expenses (Lines 15 & 16)	N/A	\$ 1,041,838	N/A

SUMMARY OF DISTINCT PART FACILITY EXPENSES

Provider Name:
HAZEL HAWKINS MEMORIAL HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

Provider No:
ZZR05462F

COL.	COST CENTER DIRECT AND ALLOCATED EXPENSE	REPORTED *	AUDITED *	DIFFERENCE
0.00	Distinct Part	\$ 11,718,003	\$ 11,718,003	\$ 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		0	0
4.00	New Cap Rel Costs - Movable Equipment		0	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	1,558,339	1,558,323	(16)
7.00	Maintenance and Repairs		0	0
8.00	Operation of Plant	820,469	820,469	0
9.00	Laundry and Linen Service		0	0
10.00	Housekeeping		0	0
11.00	Dietary		0	0
12.00	Cafeteria	182,296	276,922	94,626
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration		0	0
15.00	Central Services and Supply		0	0
16.00	Pharmacy		0	0
17.00	Medical Records and Library		0	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	\$ 14,279,107	\$ 14,373,717	\$ 94,610

(To DPNF Sch 1)

* From Schedule 8, Part I, line 34.

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

Provider Name:
HAZEL HAWKINS MEMORIAL HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

Provider No:
ZZR05462F

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	0	N/A
4.00	New Cap Rel Costs - Movable Equipment	0	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	95,116	624,157
7.00	Maintenance and Repairs	0	0
8.00	Operation of Plant	18,801	282,519
9.00	Laundry and Linen Service	0	0
10.00	Housekeeping	0	0
11.00	Dietary	0	0
12.00	Cafeteria	10,387	135,163
13.00	Maintenance of Personnel	0	0
14.00	Nursing Administration	0	0
15.00	Central Services and Supply	0	0
16.00	Pharmacy	0	0
17.00	Medical Records and Library	0	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	\$ 124,304	\$ 1,041,838

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

(To DPNF SCH 1)

Provider Name:
HAZEL HAWKINS MEMORIAL 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
ANCILLARY COST CENTERS												
37.00 Operating Room	4,660,113	174,372	0	44,332	3,628	0	0	0	0	0	0	0
38.00 Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00 Delivery Room and Labor Room	1,111,052	6,507	0	1,654	12	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	3,815,084	121,268	0	30,831	6,467	0	0	0	0	0	0	0
41.01 Ultra Sound	583,682	6,015	0	1,529	0	0	0	0	0	0	0	0
41.02 Radiology - Therapeutic	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	3,474,359	38,766	0	9,856	361	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	241,956	1,538	0	391	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	1,149,948	9,384	0	2,386	442	0	0	0	0	0	0	0
50.00 Physical Therapy	781,706	41,966	0	10,669	25	0	0	0	0	0	0	0
51.00 Occupational Therapy	200,087	0	0	0	0	0	0	0	0	0	0	0
52.00 Speech Pathology	307,674	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	1,758,178	0	0	0	0	0	0	0	0	0	0	0
56.00 Drugs Charged to Patients	1,510,838	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	246,272	0	0	0	1	0	0	0	0	0	0	0
60.01 Other Clinic Services	3,104,170	45,504	0	11,569	286	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
63.50 Rural Health Clinic	2,153,645	0	0	0	87	0	0	0	0	0	0	0
63.51 SJB Rural Health Clinic	380,378	0	0	0	52	0	0	0	0	0	0	0
71.00 Home Health Agency	1,405,183	0	0	0	31	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	4,723	0	1,201	0	0	0	0	0	0	0	0
96.01 Public Relations	540,279	2,692	0	684	0	0	0	0	0	0	0	0
96.02 Foundation	234,217	2,308	0	587	46	0	0	0	0	0	0	0
96.03 Non-Reimb Physicians	481,095	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
99.04	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	0	0	0	0	0	0	0	0	0	0	0	0
100.01	0	0	0	0	0	0	0	0	0	0	0	0
100.02	0	0	0	0	0	0	0	0	0	0	0	0
100.03	0	0	0	0	0	0	0	0	0	0	0	0
100.04	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	55,428,805	1,226,895	0	311,921	14,520	0	0	0	0	0	0	0

Provider Name:
HAZEL HAWKINS MEMORIAL 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	35,313	0	0	0	0	0	0	0	0	4,917,758	653,990
38.00 Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00 Delivery Room and Labor Room	0	7,747	0	0	0	0	0	0	0	0	1,126,973	149,871
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
41.00 Radiology - Diagnostic	0	21,494	0	0	0	0	0	0	0	0	3,995,144	531,296
41.01 Ultra Sound	0	5,854	0	0	0	0	0	0	0	0	597,081	79,403
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	24,715	0	0	0	0	0	0	0	0	3,548,056	471,840
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	243,885	32,433
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	10,450	0	0	0	0	0	0	0	0	1,172,609	155,940
50.00 Physical Therapy	0	8,149	0	0	0	0	0	0	0	0	842,516	112,042
51.00 Occupational Therapy	0	2,152	0	0	0	0	0	0	0	0	202,239	26,895
52.00 Speech Pathology	0	74	0	0	0	0	0	0	0	0	307,748	40,926
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	1,758,178	233,812
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	1,510,838	200,919
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	2,146	0	0	0	0	0	0	0	0	248,419	33,036
60.01 Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0	0
61.00 Emergency	0	29,326	0	0	0	0	0	0	0	0	3,190,855	424,337
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
63.50 Rural Health Clinic	0	11,505	0	0	0	0	0	0	0	0	2,165,236	287,945
63.51 SJB Rural Health Clinic	0	2,521	0	0	0	0	0	0	0	0	382,951	50,927
71.00 Home Health Agency	0	12,774	0	0	0	0	0	0	0	0	1,417,988	188,572
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	5,923	788
96.01 Public Relations	0	2,344	0	0	0	0	0	0	0	0	546,000	72,610
96.02 Foundation	0	1,963	0	0	0	0	0	0	0	0	239,121	31,800
96.03 Non-Reimb Physicians	0	980	0	0	0	0	0	0	0	0	482,075	64,109
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
99.04	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	0	0	0	0	0	0	0	0	0	0	0	0
100.01	0	0	0	0	0	0	0	0	0	0	0	0
100.02	0	0	0	0	0	0	0	0	0	0	0	0
100.03	0	0	0	0	0	0	0	0	0	0	0	0
100.04	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	336,066	0	0	0	0	0	0	0	0	65,428,805	7,679,776

Provider Name:
HAZEL HAWKINS MEMORIAL 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 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		15,157										
11.00 Dietary		4,952		5,318								
12.00 Cafeteria		141,265		6,078								
13.00 Maintenance of Personnel		35,920		0								
14.00 Nursing Administration		0		0		38,545						
15.00 Central Services and Supply		31,420		0		15,093						
16.00 Pharmacy		10,683		7,598		0						
17.00 Medical Records and Library		45,094		10,637		38,071						
18.00 Social Service		0		0		0						
19.00		0		0		0						
19.02		0		0		0						
19.03		0		0		0						
20.00		0		0		0						
21.00 Nursing School		0		0		0						
22.00 Intern and Res Service - Salary and Fringes		0		0		0						
23.00 Intern and Res - Other Program		0		0		0						
24.00 Paramedical Ed Program		0		0		0						
INPATIENT ROUTINE COST CENTERS												
25.00 Adults and Pediatrics (Gen Routine)		343,008	157,505	189,179	489,627	107,784		338,174	0	0	135,585	0
26.00 Intensive Care Unit		88,102	31,523	60,780	57,159	30,288		92,754	0	0	100,272	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		10,029	19,169	9,497	0	13,029		42,535	0	0	15,700	0
34.00 Medicare Certified Nursing Facility		820,469	0	0	0	276,922		0	0	0	0	0
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 I		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

Provider Name:
HAZEL HAWKINS MEMORIAL 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	284,918	45,702	288,326	0	72,691	0	228,133	0	0	187,150	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	10,633	16,490	37,988	0	13,198	0	43,110	0	0	16,140	0
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
41.00 Radiology - Diagnostic	0	198,148	27,216	64,579	0	56,616	0	0	0	0	276,418	0
41.01 Ultra Sound	0	9,828	0	0	0	9,069	0	0	0	0	42,404	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	63,343	0	52,803	0	74,383	0	0	0	0	295,415	0
44.01 Pathological Lab	0	0	0	0	0	0	0	0	0	0	0	0
46.00 Whole Blood	0	2,514	0	0	0	0	0	0	0	0	2,621	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	15,333	0	12,156	0	25,618	0	0	0	0	72,688	0
50.00 Physical Therapy	0	101,651	13,034	0	0	22,166	0	0	0	0	38,105	0
51.00 Occupational Therapy	0	0	0	0	0	6,430	0	0	0	0	14,162	0
52.00 Speech Pathology	0	0	0	0	0	102	0	0	0	0	15,243	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	559,212	0	68,412	0
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	1,245,913	165,231	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
59.01	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	70,381	0	7,598	0	6,328	0	19,170	0	0	3,961	0
60.01 Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0	0
61.00 Emergency	0	74,353	57,297	101,427	8,959	56,312	0	179,585	0	0	74,170	0
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
63.50 Rural Health Clinic	0	106,879	1,274	42,166	0	47,242	0	141,457	0	0	41,670	0
63.51 SJB Rural Health Clinic	0	27,650	298	41,786	0	0	0	34,219	0	0	9,009	0
71.00 Home Health Agency	0	35,191	0	11,396	0	0	0	101,296	0	0	16,552	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	7,717	0	0	0	0	0	0	0	0	0	0
96.01 Public Relations	0	4,399	0	0	0	5,448	0	0	0	0	0	0
96.02 Foundation	0	3,770	0	3,039	0	5,685	0	0	0	0	0	0
96.03 Non-Reimb Physicians	0	0	0	22,793	0	13,266	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
99.04	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	0	0	0	0	0	0	0	0	0	0	0	0
100.01	0	0	0	0	0	0	0	0	0	0	0	0
100.02	0	0	0	0	0	0	0	0	0	0	0	0
100.03	0	0	0	0	0	0	0	0	0	0	0	0
100.04	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	2,569,191	369,509	975,144	555,744	934,286	0	1,220,433	559,212	1,245,913	1,590,908	0

STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.3

Provider Name:
HAZEL HAWKINS MEMORIAL 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 STEP-DOWN ADJUSTMENT	TOTAL COST
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	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				0		8,432,241
26.00 Intensive Care Unit					0				0		2,688,524
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		1,010,205
34.00 Medicare Certified Nursing Facility					0				0		14,373,717
35.00 Distinct Part Nursing Facility					0				0		0
36.00 Adult Subacute Care Unit					0				0		0
36.01 Subacute Care Unit II					0				0		0
36.02 Transitional Care Unit					0				0		0

Provider Name:
HAZEL HAWKINS MEMORIAL 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		TOTAL COST 27.00
										STEP-DOWN ADJUSTMENT 26.00	ADJUSTMENT	
ANCILLARY COST CENTERS												
37.00 Operating Room	0	0	0	0	0	0	0	0	6,678,668	0	0	6,678,668
38.00 Recovery Room	0	0	0	0	0	0	0	0	0	0	0	
39.00 Delivery Room and Labor Room	0	0	0	0	0	0	0	0	1,414,402	0	0	1,414,402
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	5,149,418	0	0	5,149,418
41.01 Ultra Sound	0	0	0	0	0	0	0	0	737,785	0	0	737,785
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	4,505,840	0	0	4,505,840
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	281,453	0	0	281,453
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	1,454,344	0	0	1,454,344
50.00 Physical Therapy	0	0	0	0	0	0	0	0	1,129,513	0	0	1,129,513
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	249,725	0	0	249,725
52.00 Speech Pathology	0	0	0	0	0	0	0	0	364,019	0	0	364,019
53.00 Electrocardiology	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	
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	2,619,614	0	0	2,619,614
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	3,122,901	0	0	3,122,901
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	388,893	0	0	388,893
60.01 Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0	
61.00 Emergency	0	0	0	0	0	0	0	0	4,167,294	0	0	4,167,294
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	
63.50 Rural Health Clinic	0	0	0	0	0	0	0	0	2,833,870	0	0	2,833,870
63.51 SJB Rural Health Clinic	0	0	0	0	0	0	0	0	546,841	0	0	546,841
71.00 Home Health Agency	0	0	0	0	0	0	0	0	1,770,995	0	0	1,770,995
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	14,428	0	0	14,428
96.01 Public Relations	0	0	0	0	0	0	0	0	628,457	0	0	628,457
96.02 Foundation	0	0	0	0	0	0	0	0	283,415	0	0	283,415
96.03 Non-Reimb Physicians	0	0	0	0	0	0	0	0	582,242	0	0	582,242
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	
99.04	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	0	0	0	0	0	0	0	0	0	0	0	
100.01	0	0	0	0	0	0	0	0	0	0	0	
100.02	0	0	0	0	0	0	0	0	0	0	0	
100.03	0	0	0	0	0	0	0	0	0	0	0	
100.04	0	0	0	0	0	0	0	0	0	0	0	
TOTAL	0	0	0	0	0	0	0	0	65,428,805	0	0	65,428,805

STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:
HAZEL HAWKINS MEMORIAL HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

	EMP BENE (GROSS SALARIES) (Adj 2)	STAT	STAT	STAT	STAT	STAT	STAT	STAT	STAT	ADM & GEN (ACCUM COST)	MAINT & REPAIRS (SQ FT)
		6.01	6.02	6.03	6.04	6.05	6.06	6.07	6.08		7.00
ANCILLARY COST CENTERS											
37.00	Operating Room									4,917,758	
38.00	Recovery Room									0	
39.00	Delivery Room and Labor Room									1,126,973	
40.00	Anesthesiology									0	
41.00	Radiology - Diagnostic									3,995,144	
41.01	Ultra Sound									597,081	
41.02										0	
42.00	Radiology - Therapeutic									0	
43.00	Radioisotope									0	
44.00	Laboratory									3,548,056	
44.01	Pathological Lab									0	
46.00	Whole Blood									243,885	
47.00	Blood Storing and Processing									0	
48.00	Intravenous Therapy									0	
49.00	Respiratory Therapy									1,172,609	
50.00	Physical Therapy									842,516	
51.00	Occupational Therapy									202,239	
52.00	Speech Pathology									307,748	
53.00	Electrocardiology									0	
54.00	Electroencephalography									0	
55.00	Medical Supplies Charged to Patients									1,758,178	
56.00	Drugs Charged to Patients									1,510,838	
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									248,419	
60.01	Other Clinic Services									0	
61.00	Emergency									3,190,855	
62.00	Observation Beds									0	
63.50	Rural Health Clinic									2,165,236	
63.51	SJB Rural Health Clinic									382,951	
71.00	Home Health Agency									1,417,988	
84.00										0	
85.00										0	
86.00										0	
NONREIMBURSABLE COST CENTERS											
96.00	Gift, Flower, Coffee Shop and Canteen									5,923	
96.01	Public Relations									546,000	
96.02	Foundation									239,121	
96.03	Non-Reimb Physicians									482,075	
97.00	Research									0	
98.00	Physicians' Private Office									0	
99.00	Nonpaid Workers									0	
99.04										0	
99.05										0	
100.00										0	
100.01										0	
100.02										0	
100.03										0	
100.04										0	
TOTAL											
		24,897,689	0	0	0	0	0	0	0	57,749,029	0
COST TO BE ALLOCATED		336,066	0	0	0	0	0	0	0	7,679,776	0
UNIT COST MULTIPLIER - SCH 8		0.013498	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.132985	0.000000

Provider Name:
HAZEL HAWKINS MEMORIAL HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

	OPER PLANT (SQ FT)	LAUNDRY & LINEN (LB LNDRY)	HOUSE-KEEPING (HR SERV)	DIETARY (MEALS SERVED)	CAFETERIA (PROD FTE'S)	MAINT OF PERSONNEL (# HOUSED)	NURSING ADMIN (NURSE HR)	CENT SERV & SUPPLY (CST REQ)	PHARMACY (COSTS REQUIS)	MED REC (GROSS REVENUE)	SOC SERV (TIME SPENT)	STAT
GENERAL SERVICE COST CENTERS												
1.00												
2.00												
3.00												
4.00												
4.01												
4.02												
4.03												
4.04												
4.05												
4.06												
4.07												
4.08												
5.00												
6.01												
6.02												
6.03												
6.04												
6.05												
6.06												
6.07												
6.08												
6.00												
7.00												
8.00												
9.00												
10.00	603											
11.00	197											
12.00	5,620		14									
13.00	1,429		16									
14.00												
15.00	254											
16.00	1,250											
17.00	425		20									
18.00	1,794		28									
19.00												
19.02												
19.03												
20.00												
21.00												
22.00												
23.00												
24.00												
25.00	13,646	109,773	498	20,113	3,185		76,491			13,980,893		
26.00	3,505	21,970	160	2,348	895		20,980			10,339,619		
27.00												
28.00												
29.00												
30.00												
31.00												
32.00												
33.00	399	13,360	25		385		9,621			1,618,888		
34.00	32,641				8,183							
35.00												
36.00												
36.01												
36.02												

INPATIENT ROUTINE COST CENTERS
Adults and Pediatrics (Gen Routine)
Intensive Care Unit
Coronary Care Unit
Neonatal Intensive Care Unit
Surgical Intensive Care
Subprovider I
Subprovider II
Nursery
Medicare Certified Nursing Facility
Distinct Part Nursing Facility
Adult Subacute Care Unit
Subacute Care Unit II
Transitional Care Unit

STATE OF CALIFORNIA

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

SCHEDULE 9.2

Provider Name:
HAZEL HAWKINS MEMORIAL 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 (PROD FTE'S) 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	11,335	31,852	759		2,148		51,601			19,298,066		
38.00												
39.00	423	11,493	100		390		9,751			1,664,242		
40.00												
41.00	7,883	18,968	170		1,673					28,502,939		
41.01	391				268					4,372,478		
41.02												
42.00												
43.00												
44.00	2,520		139		2,198					30,461,840		
44.01										270,285		
46.00	100											
47.00												
48.00												
49.00	610		32		757					7,495,274		
50.00	4,044	9,084			655					3,929,163		
51.00					190					1,460,317		
52.00					3					1,571,783		
53.00												
54.00												
55.00												
56.00												
57.00												
58.00												
59.00												
59.01												
59.02												
59.03												
60.00	2,800		20		187		4,336			408,445		
60.01												
61.00	2,958	39,933	267		1,664		40,620			7,648,024		
62.00												
63.50	4,252	888	111		1,396		31,996			4,296,805		
63.51	1,100	208	110				7,740			928,970		
71.00	1,400		30				22,912			1,706,809		
84.00												
85.00												
86.00												
NONREIMBURSABLE COST CENTERS												
96.00	307											
96.01	175				161							
96.02	150		8		168							
96.03			60		392							
97.00												
98.00												
99.00												
99.04												
99.05												
100.00												
100.01												
100.02												
100.03												
100.04												
TOTAL	102,211	257,529	2,567	22,829	27,608	0	276,048	100	100	164,046,938	0	0
COST TO BE ALLOCATED	2,569,191	369,509	975,144	555,744	934,286	0	1,220,433	559,212	1,245,913	1,590,908	0	0
UNIT COST MULTIPLIER - SCH 8	25.136152	1.434824	379.876788	24.343785	33.841147	0.000000	4.421091	5592.123176	12459.132802	0.009698	0.000000	0.000000

Provider Name:
HAZEL HAWKINS MEMORIAL 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							
2.00							
3.00							
4.00							
4.01							
4.02							
4.03							
4.04							
4.05							
4.06							
4.07							
4.08							
5.00							
6.01							
6.02							
6.03							
6.04							
6.05							
6.06							
6.07							
6.08							
7.00							
8.00							
9.00							
10.00							
11.00							
12.00							
13.00							
14.00							
15.00							
16.00							
17.00							
18.00							
19.00							
19.02							
19.03							
20.00							
21.00							
22.00							
23.00							
24.00							
INPATIENT ROUTINE COST CENTERS							
25.00							
26.00							
27.00							
28.00							
29.00							
30.00							
31.00							
32.00							
33.00							
34.00							
35.00							
36.00							
36.01							
36.02							

TRIAL BALANCE OF EXPENSES

Provider Name:
HAZEL HAWKINS MEMORIAL 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	\$ 1,226,895	\$ 0	\$ 1,226,895
2.00	Old Cap Rel Costs - Movable Equipment		0	0
3.00	New Cap Rel Costs - Bldg and Fixtures	311,921	0	311,921
4.00	New Cap Rel Costs - Movable Equipment	14,520	0	14,520
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	330,269	0	330,269
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	7,170,751	0	7,170,751
7.00	Maintenance and Repairs		0	0
8.00	Operation of Plant	2,217,162	0	2,217,162
9.00	Laundry and Linen Service	311,684	0	311,684
10.00	Housekeeping	845,940	0	845,940
11.00	Dietary	625,600	(280,234)	345,366
12.00	Cafeteria	474,348	280,234	754,582
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	1,024,129	0	1,024,129
15.00	Central Services and Supply	425,897	0	425,897
16.00	Pharmacy	1,075,147	0	1,075,147
17.00	Medical Records and Library	1,279,652	0	1,279,652
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)	5,577,647	0	5,577,647
26.00	Intensive Care Unit	1,880,151	0	1,880,151
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	779,173	0	779,173
34.00	Medicare Certified Nursing Facility	11,718,003	0	11,718,003
35.00	Distinct Part Nursing Facility		0	0
36.00	Adult Subacute Care Unit		0	0
36.01	Subacute Care Unit II		0	0
36.02	Transitional Care Unit		0	0

TRIAL BALANCE OF EXPENSES

Provider Name:
HAZEL HAWKINS MEMORIAL HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
37.00	Operating Room	\$ 4,660,113	\$ 0	\$ 4,660,113
38.00	Recovery Room		0	0
39.00	Delivery Room and Labor Room	1,111,052	0	1,111,052
40.00	Anesthesiology		0	0
41.00	Radiology - Diagnostic	3,815,084	0	3,815,084
41.01	Ultra Sound	583,682	0	583,682
41.02			0	0
42.00	Radiology - Therapeutic		0	0
43.00	Radioisotope		0	0
44.00	Laboratory	3,474,359	0	3,474,359
44.01	Pathological Lab		0	0
46.00	Whole Blood	241,956	0	241,956
47.00	Blood Storing and Processing		0	0
48.00	Intravenous Therapy		0	0
49.00	Respiratory Therapy	1,149,948	0	1,149,948
50.00	Physical Therapy	781,706	0	781,706
51.00	Occupational Therapy	200,087	0	200,087
52.00	Speech Pathology	307,674	0	307,674
53.00	Electrocardiology		0	0
54.00	Electroencephalography		0	0
55.00	Medical Supplies Charged to Patients	1,758,178	0	1,758,178
56.00	Drugs Charged to Patients	1,510,838	0	1,510,838
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	246,272	0	246,272
60.01	Other Clinic Services		0	0
61.00	Emergency	3,104,170	0	3,104,170
62.00	Observation Beds		0	0
63.50	Rural Health Clinic	2,153,645	0	2,153,645
63.51	SJB Rural Health Clinic	380,378	0	380,378
71.00	Home Health Agency	1,405,183	0	1,405,183
84.00			0	0
85.00			0	0
86.00			0	0
	SUBTOTAL	\$ 64,173,214	\$ 0	\$ 64,173,214
	NONREIMBURSABLE COST CENTERS			
96.00	Gift, Flower, Coffee Shop and Canteen		0	0
96.01	Public Relations	540,279	0	540,279
96.02	Foundation	234,217	0	234,217
96.03	Non-Reimb Physicians	481,095	0	481,095
97.00	Research		0	0
98.00	Physicians' Private Office		0	0
99.00	Nonpaid Workers		0	0
99.04			0	0
99.05			0	0
100.00			0	0
100.01			0	0
100.02			0	0
100.03			0	0
100.04			0	0
100.99	SUBTOTAL	\$ 1,255,591	\$ 0	\$ 1,255,591
101	TOTAL	\$ 65,428,805	\$ 0	\$ 65,428,805

(To Schedule 8)

Provider Name:
HAZEL HAWKINS MEMORIAL HOSPITAL

Page 1
Fiscal Period Ended:
JUNE 30, 2008

	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
	\$0														
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	(280,234)														
12.00 Cafeteria	280,234														
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 I	0														
36.02 Transitional Care Unit	0														

(Page 1)

Provider Name:
HAZEL HAWKINS MEMORIAL HOSPITAL

Page 1
Fiscal Period Ended:
JUNE 30, 2008

	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
	(Page 1)	1																
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 Ultra Sound	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																	
63.51 SJB Rural Health Clinic	0																	
71.00 Home Health Agency	0																	
84.00	0																	
85.00	0																	
86.00	0																	
NONREIMBURSABLE COST CENTERS																		
96.00 Gift, Flower, Coffee Shop and Canteen	0																	
96.01 Public Relations	0																	
96.02 Foundation	0																	
96.03 Non-Reimb Physicians	0																	
97.00 Research	0																	
98.00 Physicians' Private Office	0																	
99.00 Nonpaid Workers	0																	
99.04	0																	
99.05	0																	
100.00	0																	
100.01	0																	
100.02	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

(To Sch 10)

Provider Name:
HAZEL HAWKINS MEMORIAL HOSPITAL

Page 2
Fiscal Period Ended:
JUNE 30, 2008

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
- 19.01
- 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		Fiscal Period		Provider Number		Adjustments		
HAZEL HAWKINS MEMORIAL HOSPITAL		JULY 1, 2007 THROUGH JUNE 30, 2008		ZZR00296F		9		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
1	10A	A		12.00	7	\$474,348	\$280,234	\$754,582
	10A	A		11.00	7	625,600	(280,234)	345,366
<p style="text-align: center;">RECLASSIFICATION OF REPORTED COSTS</p> <p>To adjust the reported reclassification of costs from Cafeteria to Cafeteria to reflect the provider's records, for proper cost allocation. CMS Pub. 15-1, Sections 2300, 2302.4B, 2304, and 2306</p>								

Provider Name		Fiscal Period		Provider Number		Adjustments			
HAZEL HAWKINS MEMORIAL HOSPITAL		JULY 1, 2007 THROUGH JUNE 30, 2008		ZZR00296F		9			
Report References									
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted	
			Part	Title	Line				Col.
2	9	B-1		12.00	5	Cafeteria (Gross Salaries)	278,792	114,333	393,125
	9	B-1		11.00	5	Dietary	262,989	(114,333)	148,656
<p style="text-align: center;">ADJUSTMENT TO REPORTED STATISTICS</p> <p>To adjust gross salary statistics to reflect adjustment number 1. CMS Pub. 15-1, Sections 2102.3, 2105.2, 2304, 2306, and 2328</p>									

Provider Name		Fiscal Period		Provider Number		Adjustments			
HAZEL HAWKINS MEMORIAL HOSPITAL		JULY 1, 2007 THROUGH JUNE 30, 2008		ZZR00296F		9			
Report References									
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted	
			Part	Title	Line				Col.
3	DPNF 1	D-1 (SNF)	I	XIX	1.00	1	37,734	285	38,019
<p style="text-align: center;">ADJUSTMENT TO REPORTED PATIENT DAYS</p> <p>Total Distinct Part Nursing Facility Days To adjust reported total Distinct Part patient days to include bedhold days. Title 22 , CCR, Sections 51511, 51535, and 51535.1</p>									

Provider Name		Fiscal Period		Provider Number		Adjustments		
HAZEL HAWKINS MEMORIAL HOSPITAL		JULY 1, 2007 THROUGH JUNE 30, 2008		ZZR00296F		9		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA								
4	4	D-1	I	XIX	9.00	1	1,469	1,522
	4A	D-1	II	XIX	42.00	4	644	665
	4A	D-1	II	XIX	43.00	4	279	289
5	6	D-4	XIX	XIX	37.00	2	\$1,670,581	\$1,808,009
	6	D-4	XIX	XIX	39.00	2	857,619	878,639
	6	D-4	XIX	XIX	41.00	2	512,612	557,756
	6	D-4	XIX	XIX	41.01	2	96,157	101,574
	6	D-4	XIX	XIX	44.00	2	1,525,147	1,582,049
	6	D-4	XIX	XIX	46.00	2	24,215	24,644
	6	D-4	XIX	XIX	49.00	2	822,590	836,711
	6	D-4	XIX	XIX	50.00	2	54,669	56,648
	6	D-4	XIX	XIX	52.00	2	9,047	9,047
	6	D-4	XIX	XIX	55.00	2	1,209,147	1,265,260
	6	D-4	XIX	XIX	56.00	2	2,433,632	2,484,808
	6	D-4	XIX	XIX	61.00	2	193,358	204,123
	6	D-4	XIX	XIX	101.00	2	9,408,774	9,809,268
6	2	E-3	III	XIX	10.00	1	\$5,254,492	\$5,483,084
	2	E-3	III	XIX	11.00	1	9,408,774	9,809,268
7	3	E-3	III	XIX	33.00	1	\$10,743	\$11,477
	3	E-3	III	XIX	36.00	1	44,748	63,045
	1	E-3	III	XIX	57.00	1	6,484,317	6,712,548

To adjust Medi-Cal Settlement Data to agree with the following
 Paid Claims Summary:
 Report Date: January 28, 2010
 Payment Period: July 1, 2007 through December 31, 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			
HAZEL HAWKINS MEMORIAL HOSPITAL		JULY 1, 2007 THROUGH JUNE 30, 2008		ZZR00296F		9			
Report References									
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted	
			Part	Title	Line				Col.
8	DPNF 1	D-1 (SNF)	I	XIX	9.00	1	27,527	359	27,886
<p>ADJUSTMENT TO REPORTED MEDI-CAL SETTLEMENT DATA - DISTINCT PART NURSING FACILITY</p> <p>Total Medi-Cal Distinct Part Nursing Facility Days To adjust Medi-Cal Settlement Data to agree with the following Paid Claims Summary: Report Date: January 28, 2010 Payment Period: July 1, 2007 through December 31, 2009 Service Period: July 1, 2007 through June 30, 2008 CMS Pub. 15-1, Sections 2304, 2404, and 2408</p>									

Provider Name		Fiscal Period		Provider Number		Adjustments		
HAZEL HAWKINS MEMORIAL HOSPITAL		JULY 1, 2007 THROUGH JUNE 30, 2008		ZZR00296F		9		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
9	DPNF 1	S-3	I	15.00	1	122	5	127
	DPNF 1	S-3	I	25.00	1	171	5	176
<p style="text-align: center;">ADJUSTMENT TO OTHER MATTERS</p> <p>Total Distinct Part Nursing Facility Beds Total Licensed Capacity To adjust the Distinct Part Nursing Facility beds and total licensed capacity to agree with the facility license. CMS Pub. 15-1, Section 2304</p>								