

**REPORT  
ON THE  
COST REPORT REVIEW**

**TULARE REGIONAL MEDICAL CENTER  
TULARE, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1306840723**

**FISCAL PERIOD ENDED  
JUNE 30, 2011**

**Audits Section—Fresno  
Financial Audits Branch  
Audits and Investigations  
Department of Health Care Services**

**Section Chief: Michael Harrold  
Audit Supervisor: Kathy Atkins  
Auditor: Kathleen Nuzzolese**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

December 2, 2013

Doug Dickson, CFO  
Tulare Regional Medical Center  
869 Cherry Street  
Tulare, CA 93274

TULARE REGIONAL MEDICAL CENTER  
NATIONAL PROVIDER IDENTIFIER (NPI) 1306840723  
FISCAL PERIOD ENDED JUNE 30, 2011

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 payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

In our opinion, the audited combined settlement for the fiscal period due the State in the amount of \$128,984, 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 Medi-Cal Cost (CONTRACT 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. 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.

Doug Dickson, CFO  
Page 2

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:

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

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

**United States Postal Service (USPS)**  
Assistant Chief Counsel  
Department of Health Care Services  
Office of Legal Services  
MS 0010  
PO Box 997413  
Sacramento, CA 95899

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

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

If you have questions regarding this report, you may call the Audits Section— Fresno at (559) 446-2458.

Original Signed by

Michael A. Harrold, Chief  
Audits Section—Fresno  
Financial Audits Branch

Certified

**SUMMARY OF FINDINGS**

**Provider Name:**  
**TULARE REGIONAL MEDICAL CENTER**

**Fiscal Period Ended:**  
**JUNE 30, 2011**

		SETTLEMENT	COST
<b>1. Medi-Cal Noncontract Settlement (SCHEDULE 1)</b> <b>Provider NPI: 1306840723</b>	Reported	\$ 0	
	Net Change	\$ (5,518)	
	Audited Amount Due Provider (State)	\$ (5,518)	
<b>2. Subprovider I (SCHEDULE 1-1)</b> <b>Provider NPI:</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>3. Subprovider II (SCHEDULE 1-2)</b> <b>Provider NPI:</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>4. Medi-Cal Contract Cost (CONTRACT SCH 1)</b> <b>Provider NPI: 1306840723</b>	Reported		\$ 8,207,724
	Net Change		\$ 1,669,493
	Audited Cost		\$ 9,877,217
	Audited Amount Due Provider (State)	\$ (123,466)	
<b>5. Distinct Part Nursing Facility (DPNF SCH 1)</b> <b>Provider NPI:</b>	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
<b>6. Distinct Part Nursing Facility (DPNF SCH 1-1)</b> <b>Provider NPI:</b>	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
<b>7. Adult Subacute (ADULT SUBACUTE SCH 1)</b> <b>Provider NPI:</b>	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
<b>8. Total Medi-Cal Settlement</b> <b>Due Provider (State) - (Lines 1 through 7)</b>		\$ (128,984)	
<b>9. Total Medi-Cal Cost</b>			\$ 9,877,217

**SUMMARY OF FINDINGS**

**Provider Name:**  
**TULARE REGIONAL MEDICAL CENTER**

**Fiscal Period Ended:**  
**JUNE 30, 2011**

		SETTLEMENT	COST
<b>10. Subacute (SUBACUTE SCH 1-1)</b> <b>Provider NPI:</b>	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
<b>11. Rural Health Clinic (RHC SCH 1)</b> <b>Provider NPI:</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>12. Rural Health Clinic (RHC 95-210 SCH 1)</b> <b>Provider NPI:</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>13. Rural Health Clinic (RHC 95-210 SCH 1-1)</b> <b>Provider NPI:</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>14. County Medical Services Program (CMSP SCH 1)</b> <b>Provider NPI:</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>15. Transitional Care (TC SCH 1)</b> <b>Provider NPI:</b>	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
<b>16. Total Other Settlement</b> <b>Due Provider - (Lines 10 through 15)</b>		\$ 0	
<b>17. Total Combined Audited Settlement Due</b> <b>Provider (State/CMSP/RHC) - (Line 8 + Line 16)</b>		\$ (128,984)	

## COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:  
TULARE REGIONAL MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2011

Provider NPI:  
1306840723

		REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)		\$ <u>0</u>	\$ <u>11,903</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>0</u>	\$ <u>11,903</u>
6. Interim Payments (Adj 14)		\$ <u>0</u>	\$ <u>(17,421)</u>
7. Balance Due Provider (State)		\$ <u>0</u>	\$ <u>(5,518)</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>0</u></u>	\$ <u><u>(5,518)</u></u>

(To Summary of Findings)

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

Provider Name:  
TULARE REGIONAL MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2011

Provider NPI:  
1306840723

REPORTED	AUDITED
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REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3)	\$ <u>          0</u>	\$ <u>      11,903</u>
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CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj 13)	\$ <u>          0</u>	\$ <u>      30,042</u>
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3. Inpatient Ancillary Service Charges (Adj 13)	\$ <u>          0</u>	\$ <u>      31,389</u>
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4. Total Charges - Medi-Cal Inpatient Services	\$ <u>          0</u>	\$ <u>      61,431</u>
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5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ <u>          0</u>	\$ <u>      49,528</u>
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6. Excess of Reasonable Cost Over Customary Charges (Line 1 minus Line 4)	\$ <u>          0</u>	\$ <u>          0</u>
	(To Schedule 1)	

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



COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:  
TULARE REGIONAL MEDICAL CENTERFiscal Period Ended:  
JUNE 30, 2011Provider NPI:  
1306840723

## 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 8,9)	20,493	22,440
2. Inpatient Days (include private, exclude swing-bed)(Adj 8,9)	20,493	22,440
3. Private Room Days (exclude swing-bed private room) (Adj )	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj 8,9)	20,493	22,440
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 30, Col 27)	\$ 15,518,373	\$ 15,391,850
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)	\$ 15,518,373	\$ 15,391,850

## PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 46,825,214	\$ 46,825,214
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)	\$ 0.331411	\$ 0.328709
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)	\$ 15,518,373	\$ 15,391,850

## PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 ÷ L 2)	\$ 757.25	\$ 685.91
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 0	\$ 0
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 0	\$ 7,376
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 0	\$ 7,376

( To Schedule 3 )

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:  
TULARE REGIONAL MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2011

Provider NPI:  
1306840723

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
<b>NURSERY</b>		
1. Total Inpatient Routine Cost (Sch 8, Line 43, Col 27)	\$ 504,268	\$ 1,091,103
2. Total Inpatient Days (Adj 8,10)	1,755	2,249
3. Average Per Diem Cost	\$ 287.33	\$ 485.15
4. Medi-Cal Inpatient Days (Adj )	0	0
5. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>INTENSIVE CARE UNIT</b>		
6. Total Inpatient Routine Cost (Sch 8, Line 31, Col 27)	\$ 5,012,806	\$ 4,960,783
7. Total Inpatient Days (Adj 8)	1,445	805
8. Average Per Diem Cost	\$ 3,469.07	\$ 6,162.46
9. Medi-Cal Inpatient Days (Adj )	0	0
10. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>CORONARY CARE UNIT</b>		
11. Total Inpatient Routine Cost (Sch 8, Line 32, Col 27)	\$ 0	\$ 0
12. Total Inpatient Days (Adj )	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Adj )	0	0
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>BURN INTENSIVE CARE UNIT</b>		
16. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 0	\$ 0
17. Total Inpatient Days (Adj )	0	0
18. Average Per Diem Cost	\$ 0.00	\$ 0.00
19. Medi-Cal Inpatient Days (Adj )	0	0
20. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>SURGICAL INTENSIVE CARE UNIT</b>		
21. Total Inpatient Routine Cost (Sch 8, Line 34, Col 27)	\$ 0	\$ 0
22. Total Inpatient Days (Adj )	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Adj )	0	0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>NICU</b>		
26. Total Inpatient Routine Cost (Sch 8, Line 35, Col 27)	\$ 506,106	\$ 0
27. Total Inpatient Days (Adj 8,10)	265	0
28. Average Per Diem Cost	\$ 1,909.83	\$ 0.00
29. Medi-Cal Inpatient Days (Adj )	0	0
30. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>ADMINISTRATIVE DAYS</b>		
21. Per Diem Rate (Adj 11)	\$ 0.00	\$ 351.26
32. Medi-Cal Inpatient Days (Adj 11)	0	21
33. Cost Applicable to Medi-Cal	\$ 0	\$ 7,376
<b>ADMINISTRATIVE DAYS</b>		
21. Per Diem Rate (Adj )	\$ 0.00	\$ 0.00
32. Medi-Cal Inpatient Days (Adj )	0	0
33. Cost Applicable to Medi-Cal	\$ 0	\$ 0
37. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,28,31)	\$ 0	\$ 7,376

(To Schedule 4)

SCHEDULE OF MEDI-CAL ANCILLARY COSTS

Provider Name:  
TULARE REGIONAL MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2011

Provider NPI:  
1306840723

		TOTAL ANCILLARY COST *	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST TO CHARGES	MEDI-CAL CHARGES (From Schedule 6)	MEDI-CAL COST
<b>ANCILLARY COST CENTERS</b>						
50.00	Operating Room	\$ 6,726,829	\$ 27,615,072	0.243593	\$ 0	\$ 0
51.00	Recovery Room	0	0	0.000000	0	0
52.00	Delivery Room and Labor Room	2,564,707	7,777,576	0.329757	0	0
53.00	Anesthesiology	0	0	0.000000	0	0
54.00	Radiology-Diagnostic	4,709,147	30,500,108	0.154398	413	64
55.00	Radiology-Therapeutic	0	0	0.000000	0	0
56.00	Radioisotope	0	0	0.000000	0	0
57.00	Computed Tomography (CT) Scan	0	0	0.000000	0	0
58.00	Magnetic Resonance Imaging (MRI)	0	0	0.000000	0	0
59.00	Cardiac Catheterization	0	0	0.000000	0	0
60.00	Laboratory	6,128,944	37,217,683	0.164678	3,627	597
61.00	PBP Clinical Laboratory Services-Program Only	0	0	0.000000	0	0
62.00	Whole Blood & Packed Red Blood Cells	515,346	526,469	0.978873	0	0
63.00	Blood Storing, Processing, & Trans.	0	0	0.000000	0	0
64.00	Intravenous Therapy	0	0	0.000000	0	0
65.00	Respiratory Therapy	1,670,109	10,300,530	0.162138	0	0
66.00	Physical Therapy	1,228,270	3,589,352	0.342198	1,685	577
67.00	Occupational Therapy	0	0	0.000000	0	0
68.00	Speech Pathology	0	0	0.000000	0	0
69.00	Electrocardiology	193,962	2,247,808	0.086289	0	0
69.01	Cath Lab	2,413,203	8,402,881	0.287188	0	0
70.00	Electroencephalography	532,127	197,490	2.694449	0	0
71.00	Medical Supplies Charged to Patients	451,093	5,963,244	0.075646	0	0
72.00	Implantable Devices Charged to Patients	1,583,433	4,018,428	0.394043	0	0
73.00	Drugs Charged to Patients	4,830,035	37,694,293	0.128137	25,664	3,289
74.00	Renal Dialysis	363,210	182,481	1.990397	0	0
76.00	Sleep Lab	283,946	1,688,860	0.168129	0	0
76.00	Other Ancillary (specify)	0	0	0.000000	0	0
78.00		0	0	0.000000	0	0
79.00		0	0	0.000000	0	0
80.00		0	0	0.000000	0	0
81.00		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
88.00	Rural Health Clinic-Cherry Street	1,099,857	577,840	1.903394	0	0
88.01	Rural Health Clinic II-Hillman Ctr	4,888,638	4,254,373	1.149086	0	0
88.02	Rural Health Clinic III-Lindsey Ctr	805,885	649,341	1.241081	0	0
88.03	Rural Health Clinic (RHC)	0	0	0.000000	0	0
89.00	Federally Qualified Health Center (FQHC)	0	0	0.000000	0	0
90.00	Clinic	0	0	0.000000	0	0
91.00	Emergency	5,536,344	34,924,129	0.158525	0	0
92.00	Observation Beds	0	0	0.000000	0	0
93.00	Other Outpatient Services (Specify)	0	0	0.000000	0	0
93.01		0	0	0.000000	0	0
93.02		0	0	0.000000	0	0
93.03		0	0	0.000000	0	0
93.04		0	0	0.000000	0	0
93.05		0	0	0.000000	0	0
<b>TOTAL</b>		<b>\$ 46,525,085</b>	<b>\$ 218,327,958</b>		<b>\$ 31,389</b>	<b>\$ 4,527</b>

(To Schedule 3)

\* From Schedule 8, Column 26

ADJUSTMENTS TO MEDI-CAL CHARGES

Provider Name:  
TULARE REGIONAL MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2011

Provider NPI:  
1306840723

ANCILLARY CHARGES		REPORTED	ADJUSTMENTS (Adj 12)	AUDITED
50.00	Operating Room	\$	\$	\$ 0
51.00	Recovery Room			0
52.00	Delivery Room and Labor Room			0
53.00	Anesthesiology			0
54.00	Radiology-Diagnostic	0	413	413
55.00	Radiology-Therapeutic			0
56.00	Radioisotope			0
57.00	Computed Tomography (CT) Scan			0
58.00	Magnetic Resonance Imaging (MRI)			0
59.00	Cardiac Catheterization			0
60.00	Laboratory	0	3,627	3,627
61.00	PBP Clinical Laboratory Services-Program Only			0
62.00	Whole Blood & Packed Red Blood Cells			0
63.00	Blood Storing, Processing, & Trans.			0
64.00	Intravenous Therapy			0
65.00	Respiratory Therapy			0
66.00	Physical Therapy	0	1,685	1,685
67.00	Occupational Therapy			0
68.00	Speech Pathology			0
69.00	Electrocardiology			0
69.01	Cath Lab			0
70.00	Electroencephalography			0
71.00	Medical Supplies Charged to Patients			0
72.00	Implantable Devices Charged to Patients			0
73.00	Drugs Charged to Patients	0	25,664	25,664
74.00	Renal Dialysis			0
76.00	Sleep Lab			0
76.00	Other Ancillary (specify)			0
78.00				0
79.00				0
80.00				0
81.00				0
82.00				0
83.00				0
84.00				0
85.00				0
88.00	Rural Health Clinic-Cherry Street			0
88.01	Rural Health Clinic II-Hillman Ctr			0
88.02	Rural Health Clinic III-Lindsey Ctr			0
88.03	Rural Health Clinic (RHC)			0
89.00	Federally Qualified Health Center (FQHC)			0
90.00	Clinic			0
91.00	Emergency			0
92.00	Observation Beds			0
93.00	Other Outpatient Services (Specify)			0
93.01				0
93.02				0
93.03				0
93.04				0
93.05				0
<b>TOTAL MEDI-CAL ANCILLARY CHARGES</b>		<b>\$ 0</b>	<b>\$ 31,389</b>	<b>\$ 31,389</b>

(To Schedule 5)



## COMPUTATION OF MEDI-CAL CONTRACT COST

Provider Name:  
TULARE REGIONAL MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2011

Provider NPI:  
1306840723

		REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Contract Sch 3)		\$ <u>8,207,724</u>	\$ <u>9,877,217</u>
2. Excess Reasonable Cost Over Charges (Contract Sch 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. Subtotal (Sum of Lines 1 through 4)		\$ <u>8,207,724</u>	\$ <u>9,877,217</u>
6.	\$	\$ <u>0</u>	\$ <u>0</u>
7.	\$	\$ <u>0</u>	\$ <u>0</u>
8. Total Medi-Cal Cost (Sum of Lines 5 through 7)		\$ <u><u>8,207,724</u></u>	\$ <u><u>9,877,217</u></u>
		(To Summary of Findings)	
9. Medi-Cal Overpayments (Adj 19,20)		\$ <u>0</u>	\$ <u>(25,274)</u>
10. Medi-Cal Credit Balances (Adj 21)		\$ <u>0</u>	\$ <u>(98,192)</u>
11.	\$	\$ <u>0</u>	\$ <u>0</u>
12.	\$	\$ <u>0</u>	\$ <u>0</u>
13. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)		\$ <u><u>0</u></u>	\$ <u><u>(123,466)</u></u>
		(To Summary of Findings)	

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

**Provider Name:**  
TULARE REGIONAL MEDICAL CENTER

**Fiscal Period Ended:**  
JUNE 30, 2011

**Provider NPI:**  
1306840723

<b>REPORTED</b>
-----------------

<b>AUDITED</b>
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**REASONABLE COST OF MEDI-CAL INPATIENT SERVICES**

1. Cost of Covered Services (Contract Sch 3)	\$ <u>8,207,724</u>	\$ <u>10,113,211</u>
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**CHARGES FOR MEDI-CAL INPATIENT SERVICES**

2. Inpatient Routine Service Charges (Adj 17)	\$ <u>11,913,298</u>	\$ <u>9,244,183</u>
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3. Inpatient Ancillary Service Charges (Adj 17)	\$ <u>16,985,543</u>	\$ <u>23,072,772</u>
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4. Total Charges - Medi-Cal Inpatient Services	\$ <u>28,898,841</u>	\$ <u>32,316,955</u>
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5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ <u>20,691,117</u>	\$ <u>22,203,744</u>
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6. Excess of Reasonable Cost Over Customary Charges (Line 1 minus Line 4)	\$ <u>0</u>	\$ <u>0</u>
	(To Contract Sch 1)	

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



**COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COST**

**Provider Name:**  
TULARE REGIONAL MEDICAL CENTER

**Fiscal Period Ended:**  
JUNE 30, 2011

**Provider NPI:**  
1306840723

**GENERAL SERVICE UNIT NET OF SWING-BEDS COSTS**

	REPORTED	AUDITED
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**INPATIENT DAYS**

1. Total Inpatient Days (include private & swing-bed) (Adj 8,9)	20,493	22,440
2. Inpatient Days (include private, exclude swing-bed)	20,493	22,440
3. Private Room Days (exclude swing-bed private room) (Adj )	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj 8,9)	20,493	22,440
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 15)	5,001	4,594

**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 30, Col 27)	\$ 15,518,373	\$ 15,391,850
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)	\$ 15,518,373	\$ 15,391,850

**PRIVATE ROOM DIFFERENTIAL ADJUSTMENT**

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges) (Adj )	\$ 46,825,214	\$ 46,825,214
29. Private Room Charges (excluding swing-bed charges) (Adj )	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges) (Adj )	\$ 0	\$ 0
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 ÷ L 28)	\$ 0.331411	\$ 0.328709
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)	\$ 15,518,373	\$ 15,391,850

**PROGRAM INPATIENT OPERATING COST**

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 ÷ L 2)	\$ 757.25	\$ 685.91
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 3,787,007	\$ 3,151,071
40. Cost Applicable to Medi-Cal (Contract Sch 4A)	\$ 1,517,897	\$ 2,452,729
41. Cost Applicable to Medi-Cal (Contract Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39, 40 & 41)	\$ 5,304,904	\$ 5,603,800

(To Contract Sch 3)

**COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COST**

**Provider Name:**  
**TULARE REGIONAL MEDICAL CENTER**

**Fiscal Period Ended:**  
**JUNE 30, 2011**

**Provider NPI:**  
**1306840723**

<b>SPECIAL CARE AND/OR NURSERY UNITS</b>	<b>REPORTED</b>	<b>AUDITED</b>
<b>NURSERY</b>		
1. Total Inpatient Routine Cost (Sch 8, Line 43, Col 27)	\$ 504,268	\$ 1,091,103
2. Total Inpatient Days (Adj 8,10)	1,755	2,249
3. Average Per Diem Cost	\$ 287.33	\$ 485.15
4. Medi-Cal Inpatient Days (Adj 15)	725	902
5. Cost Applicable to Medi-Cal	\$ 208,314	\$ 437,605
<b>INTENSIVE CARE UNIT</b>		
6. Total Inpatient Routine Cost (Sch 8, Line 31, Col 27)	\$ 5,012,806	\$ 4,960,783
7. Total Inpatient Days (Adj 8)	1,445	805
3. Average Per Diem Cost	\$ 3,469.07	\$ 6,162.46
4. Medi-Cal Inpatient Days (Adj 15)	323	327
5. Cost Applicable to Medi-Cal	\$ 1,120,510	\$ 2,015,124
<b>CORONARY CARE UNIT</b>		
11. Total Inpatient Routine Cost (Sch 8, Line 32, Col 27)	\$ 0	\$ 0
12. 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
<b>BURN INTENSIVE CARE UNIT</b>		
16. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 0	\$ 0
17. Total Inpatient Days (Adj )	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Adj )	0	0
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>SURGICAL INTENSIVE CARE UNIT</b>		
21. Total Inpatient Routine Cost (Sch 8, Line 34, Col 27)	\$ 0	\$ 0
22. Total Inpatient Days (Adj )	0	0
18. Average Per Diem Cost	\$ 0.00	\$ 0.00
19. Medi-Cal Inpatient Days (Adj )	0	0
20. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>NICU</b>		
26. Total Inpatient Routine Cost (Sch 8, Line 35, Col 27)	\$ 506,106	\$ 0
27. Total Inpatient Days (Adj 8,10)	265	0
23. Average Per Diem Cost	\$ 1,909.83	\$ 0.00
24. Medi-Cal Inpatient Days (Adj 15)	99	0
25. Cost Applicable to Medi-Cal	\$ 189,073	\$ 0
31. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,30)	\$ 1,517,897	\$ 2,452,729

(To Contract Sch 4)

SCHEDULE OF MEDI-CAL ANCILLARY COSTS

Provider Name:  
TULARE REGIONAL MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2011

Provider NPI:  
1306840723

ANCILLARY COST CENTERS		TOTAL ANCILLARY COST*	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST TO CHARGES	MEDI-CAL CHARGES (Contract Sch 6)	MEDI-CAL COST
50.00	Operating Room	\$ 6,726,829	\$ 27,615,072	0.243593	\$ 2,462,412	\$ 599,826
51.00	Recovery Room	0	0	0.000000	0	0
52.00	Delivery Room and Labor Room	2,564,707	7,777,576	0.329757	2,524,266	832,393
53.00	Anesthesiology	0	0	0.000000	0	0
54.00	Radiology-Diagnostic	4,709,147	30,500,108	0.154398	1,659,803	256,270
55.00	Radiology-Therapeutic	0	0	0.000000	0	0
56.00	Radioisotope	0	0	0.000000	0	0
57.00	Computed Tomography (CT) Scan	0	0	0.000000	0	0
58.00	Magnetic Resonance Imaging (MRI)	0	0	0.000000	0	0
59.00	Cardiac Catheterization	0	0	0.000000	0	0
60.00	Laboratory	6,128,944	37,217,683	0.164678	3,296,439	542,852
61.00	PBP Clinical Laboratory Services-Program Only	0	0	0.000000	0	0
62.00	Whole Blood & Packed Red Blood Cells	515,346	526,469	0.978873	300,041	293,702
63.00	Blood Storing, Processing, & Trans.	0	0	0.000000	0	0
64.00	Intravenous Therapy	0	0	0.000000	0	0
65.00	Respiratory Therapy	1,670,109	10,300,530	0.162138	1,114,916	180,770
66.00	Physical Therapy	1,228,270	3,589,352	0.342198	110,658	37,867
67.00	Occupational Therapy	0	0	0.000000	0	0
68.00	Speech Pathology	0	0	0.000000	0	0
69.00	Electrocardiology	193,962	2,247,808	0.086289	117,765	10,162
69.01	Cath Lab	2,413,203	8,402,881	0.287188	382,211	109,766
70.00	Electroencephalography	532,127	197,490	2.694449	36,139	97,375
71.00	Medical Supplies Charged to Patients	451,093	5,963,244	0.075646	1,864,041	141,006
72.00	Implantable Devices Charged to Patients	1,583,433	4,018,428	0.394043	372,646	146,839
73.00	Drugs Charged to Patients	4,830,035	37,694,293	0.128137	7,418,641	950,603
74.00	Renal Dialysis	363,210	182,481	1.990397	46,956	93,461
76.00	Sleep Lab	283,946	1,688,860	0.168129	0	0
76.00	Other Ancillary (specify)	0	0	0.000000	0	0
78.00		0	0	0.000000	0	0
79.00		0	0	0.000000	0	0
80.00		0	0	0.000000	0	0
81.00		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
88.00	Rural Health Clinic-Cherry Street	1,099,857	577,840	1.903394	0	0
88.01	Rural Health Clinic II-Hillman Ctr	4,888,638	4,254,373	1.149086	0	0
88.02	Rural Health Clinic III-Lindsey Ctr	805,885	649,341	1.241081	0	0
88.03	Rural Health Clinic (RHC)	0	0	0.000000	0	0
89.00	Federally Qualified Health Center (FQHC)	0	0	0.000000	0	0
90.00	Clinic	0	0	0.000000	0	0
91.00	Emergency	5,536,344	34,924,129	0.158525	1,365,838	216,519
92.00	Observation Beds	0	0	0.000000	0	0
93.00	Other Outpatient Services (Specify)	0	0	0.000000	0	0
93.01		0	0	0.000000	0	0
93.02		0	0	0.000000	0	0
93.03		0	0	0.000000	0	0
93.04		0	0	0.000000	0	0
93.05		0	0	0.000000	0	0
	<b>TOTAL</b>	<b>\$ 46,525,085</b>	<b>\$ 218,327,958</b>		<b>\$ 23,072,772</b>	<b>\$ 4,509,411</b>

(To Contract Sch 3)

\* From Schedule 8, Column 26

## ADJUSTMENTS TO MEDI-CAL CHARGES

Provider Name:  
TULARE REGIONAL MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2011

Provider NPI:  
1306840723

ANCILLARY CHARGES		REPORTED	ADJUSTMENTS (Adj 16)	AUDITED
50.00	Operating Room	\$ 2,954,306	\$ (491,894)	\$ 2,462,412
51.00	Recovery Room			0
52.00	Delivery Room and Labor Room	0	2,524,266	2,524,266
53.00	Anesthesiology			0
54.00	Radiology-Diagnostic	1,322,509	337,294	1,659,803
55.00	Radiology-Therapeutic			0
56.00	Radioisotope			0
57.00	Computed Tomography (CT) Scan			0
58.00	Magnetic Resonance Imaging (MRI)			0
59.00	Cardiac Catheterization			0
60.00	Laboratory	1,709,519	1,586,920	3,296,439
61.00	PBP Clinical Laboratory Services-Program Only			0
62.00	Whole Blood & Packed Red Blood Cells	78,745	221,296	300,041
63.00	Blood Storing, Processing, & Trans.			0
64.00	Intravenous Therapy			0
65.00	Respiratory Therapy	1,428,771	(313,855)	1,114,916
66.00	Physical Therapy	77,062	33,596	110,658
67.00	Occupational Therapy			0
68.00	Speech Pathology			0
69.00	Electrocardiology	201,651	(83,886)	117,765
69.01	Cath Lab	433,458	(51,247)	382,211
70.00	Electroencephalography	9,844	26,295	36,139
71.00	Medical Supplies Charged to Patients	980,327	883,714	1,864,041
72.00	Implantable Devices Charged to Patients	0	372,646	372,646
73.00	Drugs Charged to Patients	6,540,117	878,524	7,418,641
74.00	Renal Dialysis	33,483	13,473	46,956
76.00	Sleep Lab			0
76.00	Other Ancillary (specify)			0
78.00				0
79.00				0
80.00				0
81.00				0
82.00				0
83.00				0
84.00				0
85.00				0
88.00	Rural Health Clinic-Cherry Street			0
88.01	Rural Health Clinic II-Hillman Ctr			0
88.02	Rural Health Clinic III-Lindsey Ctr			0
88.03	Rural Health Clinic (RHC)			0
89.00	Federally Qualified Health Center (FQHC)			0
90.00	Clinic			0
91.00	Emergency	1,215,751	150,087	1,365,838
92.00	Observation Beds			0
93.00	Other Outpatient Services (Specify)			0
93.01				0
93.02				0
93.03				0
93.04				0
93.05				0
TOTAL MEDI-CAL ANCILLARY CHARGES		\$ 16,985,543	\$ 6,087,229	\$ 23,072,772











Provider Name:

Fiscal Period Ended:

TULARE REGIONAL MEDICAL CENTER

JUNE 30, 2011

TRIAL BALANCE EXPENSES	ALLOC COST 3.09	EMPLOYEE BENEFITS 4.00	ALLOC COST 5.01	ALLOC COST 5.02	ALLOC COST 5.03	ALLOC COST 5.04	ALLOC COST 5.05	ALLOC COST 5.06	ALLOC COST 5.07	ALLOC COST 5.08	ACCUMULATE COST	ADMINIS- TRATIVE & GENERAL 5.00
<b>ANCILLARY COST CENTERS</b>												
50.00 Operating Room	0	602,121	0	0	0	0	0	0	0	0	4,658,282	869,008
51.00 Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
52.00 Delivery Room and Labor Room	0	359,747	0	0	0	0	0	0	0	0	1,909,345	356,190
53.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
54.00 Radiology-Diagnostic	0	585,522	0	0	0	0	0	0	0	0	3,715,540	693,138
55.00 Radiology-Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
56.00 Radioisotope	0	0	0	0	0	0	0	0	0	0	0	0
57.00 Computed Tomography (CT) Scan	0	0	0	0	0	0	0	0	0	0	0	0
58.00 Magnetic Resonance Imaging (MRI)	0	0	0	0	0	0	0	0	0	0	0	0
59.00 Cardiac Catheterization	0	0	0	0	0	0	0	0	0	0	0	0
60.00 Laboratory	0	526,761	0	0	0	0	0	0	0	0	4,506,488	840,690
61.00 PBP Clinical Laboratory Services-Program Only	0	0	0	0	0	0	0	0	0	0	0	0
62.00 Whole Blood & Packed Red Blood Cells	0	0	0	0	0	0	0	0	0	0	371,882	69,375
63.00 Blood Storing, Processing, & Trans.	0	0	0	0	0	0	0	0	0	0	0	0
64.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
65.00 Respiratory Therapy	0	247,400	0	0	0	0	0	0	0	0	1,308,555	244,112
66.00 Physical Therapy	0	142,414	0	0	0	0	0	0	0	0	827,420	154,356
67.00 Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0
68.00 Speech Pathology	0	0	0	0	0	0	0	0	0	0	0	0
69.00 Electrocardiology	0	28,306	0	0	0	0	0	0	0	0	150,059	27,994
69.01 Cath Lab	0	78,632	0	0	0	0	0	0	0	0	1,781,782	332,393
70.00 Electroencephalography	0	2,222	0	0	0	0	0	0	0	0	419,777	78,310
71.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0	293,757	54,801
72.00 Implantable Devices Charged to Patients	0	0	0	0	0	0	0	0	0	0	1,141,781	213,001
73.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	1,784,700	332,938
74.00 Renal Dialysis	0	22,689	0	0	0	0	0	0	0	0	303,930	56,699
76.00 Sleep Lab	0	45,043	0	0	0	0	0	0	0	0	225,125	41,997
76.00 Other Ancillary (specify)	0	0	0	0	0	0	0	0	0	0	0	0
78.00	0	0	0	0	0	0	0	0	0	0	0	0
79.00	0	0	0	0	0	0	0	0	0	0	0	0
80.00	0	0	0	0	0	0	0	0	0	0	0	0
81.00	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
88.00 Rural Health Clinic-Cherry Street	0	25,412	0	0	0	0	0	0	0	0	590,921	110,237
88.01 Rural Health Clinic II-Hillman Ctr	0	276,811	0	0	0	0	0	0	0	0	3,998,395	745,905
88.02 Rural Health Clinic III-Lindsey Ctr	0	52,224	0	0	0	0	0	0	0	0	634,978	118,456
88.03 Rural Health Clinic (RHC)	0	0	0	0	0	0	0	0	0	0	0	0
89.00 Federally Qualified Health Center (FQHC)	0	0	0	0	0	0	0	0	0	0	0	0
90.00 Clinic	0	0	0	0	0	0	0	0	0	0	0	0
91.00 Emergency	0	706,893	0	0	0	0	0	0	0	0	3,940,229	735,054
92.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
93.00 Other Outpatient Services (Specify)	0	0	0	0	0	0	0	0	0	0	0	0
93.01	0	0	0	0	0	0	0	0	0	0	0	0
93.02	0	0	0	0	0	0	0	0	0	0	0	0
93.03	0	0	0	0	0	0	0	0	0	0	0	0
93.04	0	0	0	0	0	0	0	0	0	0	0	0
93.05	0	0	0	0	0	0	0	0	0	0	0	0
<b>NONREIMBURSABLE COST CENTERS</b>												
94.00 Home Program Dialysis	0	0	0	0	0	0	0	0	0	0	0	0
95.00 Ambulance Services	0	0	0	0	0	0	0	0	0	0	0	0
96.00 Durable Medical Equipment-Rented	0	0	0	0	0	0	0	0	0	0	0	0
97.00 Durable Medical Equipment-Sold	0	0	0	0	0	0	0	0	0	0	0	0
98.00 Other Reimbursable (specify)	0	0	0	0	0	0	0	0	0	0	0	0
99.00 Outpatient Rehabilitation Provider (specify)	0	0	0	0	0	0	0	0	0	0	0	0
100.00 Intern-Resident Service (not appvd. tchg. prgm.)	0	0	0	0	0	0	0	0	0	0	0	0
101.00 Home Health Agency	0	210,960	0	0	0	0	0	0	0	0	1,202,321	224,294

Provider Name:

Fiscal Period Ended:

TULARE REGIONAL MEDICAL CENTER

JUNE 30, 2011

TRIAL BALANCE EXPENSES	ALLOC COST 3.09	EMPLOYEE BENEFITS 4.00	ALLOC COST 5.01	ALLOC COST 5.02	ALLOC COST 5.03	ALLOC COST 5.04	ALLOC COST 5.05	ALLOC COST 5.06	ALLOC COST 5.07	ALLOC COST 5.08	ACCUMULATE COST	ADMINIS- TRATIVE & GENERAL 5.00
105.00 Kidney Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
106.00 Heart Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
107.00 Liver Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
108.00 Lung Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
109.00 Pancreas Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
110.00 Intestinal Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
111.00 Islet Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
112.00 Other Organ Acquisition (specify)	0	0	0	0	0	0	0	0	0	0	0	0
113.00 Interest Expense	0	0	0	0	0	0	0	0	0	0	0	0
114.00 Utilization Review-SNF	0	0	0	0	0	0	0	0	0	0	0	0
115.00 Ambulatory Surgical Center (Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
116.00 Hospice	0	0	0	0	0	0	0	0	0	0	0	0
117.00 Other Special Purpose (specify)	0	0	0	0	0	0	0	0	0	0	0	0
190.00 Gift, Flower, Coffee Shop, & Canteen	0	0	0	0	0	0	0	0	0	0	10,091	1,882
193.00 Nonpaid Workers	0	21	0	0	0	0	0	0	0	0	1,732,156	323,136
193.01 Retail Pharmacy	0	86,629	0	0	0	0	0	0	0	0	2,201,794	410,747
193.02 Mineral King TOX	0	89,383	0	0	0	0	0	0	0	0	826,801	154,241
193.03 Rental Properties/Tulare Med Ctr/Evo	0	0	0	0	0	0	0	0	0	0	21,513	4,013
193.04 Kingsburg Clinics	0	108,380	0	0	0	0	0	0	0	0	1,209,279	225,592
193.05 Clinic Admin/Woodville Clinic	0	3,028	0	0	0	0	0	0	0	0	129,872	24,228
193.06 Public Relations	0	34,649	0	0	0	0	0	0	0	0	293,455	54,744
TOTAL	0	<u>8,333,340</u>	0	0	0	0	0	0	0	0	<u>77,241,633</u>	<u>12,144,031</u>



Provider Name:  
TULARE REGIONAL MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2011

TRIAL BALANCE EXPENSES	MAINT & REPAIR 6.00	OPERATION OF PLANT 7.00	LAUNDRY & LINEN 8.00	HOUSEKEEP 9.00	DIETARY 10.00	CAFETERIA 11.00	MAINT OF PERSONNEL 12.00	NURSING ADMIN 13.00	CENTRAL SERVICE & SUPPLY 14.00	PHARMACY 15.00	MEDICAL RECORDS & LIBRARY 16.00	SOCIAL SERVICE 17.00
<b>ANCILLARY COST CENTERS</b>												
50.00 Operating Room	0	389,466	58,310	130,620	0	49,761	0	183,120	217,256	728	169,567	711
51.00 Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
52.00 Delivery Room and Labor Room	0	170,478	23,762	57,175	0	0	0	0	0	0	47,757	0
53.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
54.00 Radiology-Diagnostic	0	0	41,360	0	0	51,471	0	0	20,314	43	187,282	0
55.00 Radiology-Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
56.00 Radioisotope	0	0	0	0	0	0	0	0	0	0	0	0
57.00 Computed Tomography (CT) Scan	0	0	0	0	0	0	0	0	0	0	0	0
58.00 Magnetic Resonance Imaging (MRI)	0	0	0	0	0	0	0	0	0	0	0	0
59.00 Cardiac Catheterization	0	0	0	0	0	0	0	0	0	0	0	0
60.00 Laboratory	0	165,892	0	55,637	0	67,629	0	0	263,533	545	228,531	0
61.00 PBP Clinical Laboratory Services-Program Only	0	0	0	0	0	0	0	0	0	0	0	0
62.00 Whole Blood & Packed Red Blood Cells	0	0	0	0	0	0	0	0	70,856	0	3,233	0
63.00 Blood Storing, Processing, & Trans.	0	0	0	0	0	0	0	0	0	0	0	0
64.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
65.00 Respiratory Therapy	0	14,233	6,604	4,773	0	25,976	0	0	2,606	0	63,249	0
66.00 Physical Therapy	0	153,754	0	51,566	0	14,698	0	0	2,963	1,472	22,040	0
67.00 Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0
68.00 Speech Pathology	0	0	0	0	0	0	0	0	0	0	0	0
69.00 Electrocardiology	0	0	0	0	0	2,056	0	0	51	0	13,802	0
69.01 Cath Lab	0	82,234	10,941	27,580	0	6,878	0	15,914	103,884	0	51,597	0
70.00 Electroencephalography	0	21,468	0	7,200	0	4,112	0	0	47	0	1,213	0
71.00 Medical Supplies Charged to Patients	0	0	0	0	0	9,433	0	0	56,485	0	36,617	0
72.00 Implantable Devices Charged to Patients	0	0	0	0	0	0	0	0	203,977	0	24,675	0
73.00 Drugs Charged to Patients	0	0	0	0	0	20,289	0	0	12,082	2,448,569	231,457	0
74.00 Renal Dialysis	0	0	0	0	0	1,460	0	0	0	0	1,121	0
76.00 Sleep Lab	0	0	0	0	0	5,668	0	0	785	0	10,370	0
76.00 Other Ancillary (specify)	0	0	0	0	0	0	0	0	0	0	0	0
78.00	0	0	0	0	0	0	0	0	0	0	0	0
79.00	0	0	0	0	0	0	0	0	0	0	0	0
80.00	0	0	0	0	0	0	0	0	0	0	0	0
81.00	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
88.00 Rural Health Clinic-Cherry Street	0	276,552	0	92,750	0	0	0	0	4,304	21,545	3,548	0
88.01 Rural Health Clinic II-Hillman Ctr	0	0	0	0	0	0	0	0	23,103	95,112	26,123	0
88.02 Rural Health Clinic III-Lindsey Ctr	0	0	0	0	0	0	0	0	7,668	40,796	3,987	0
88.03 Rural Health Clinic (RHC)	0	0	0	0	0	0	0	0	0	0	0	0
89.00 Federally Qualified Health Center (FQHC)	0	0	0	0	0	0	0	0	0	0	0	0
90.00 Clinic	0	0	0	0	0	0	0	0	0	0	0	0
91.00 Emergency	0	141,736	0	47,535	11,556	65,458	0	333,533	42,511	728	214,447	3,557
92.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
93.00 Other Outpatient Services (Specify)	0	0	0	0	0	0	0	0	0	0	0	0
93.01	0	0	0	0	0	0	0	0	0	0	0	0
93.02	0	0	0	0	0	0	0	0	0	0	0	0
93.03	0	0	0	0	0	0	0	0	0	0	0	0
93.04	0	0	0	0	0	0	0	0	0	0	0	0
93.05	0	0	0	0	0	0	0	0	0	0	0	0
<b>NONREIMBURSABLE COST CENTERS</b>												
94.00 Home Program Dialysis	0	0	0	0	0	0	0	0	0	0	0	0
95.00 Ambulance Services	0	0	0	0	0	0	0	0	0	0	0	0
96.00 Durable Medical Equipment-Rented	0	0	0	0	0	0	0	0	0	0	0	0
97.00 Durable Medical Equipment-Sold	0	0	0	0	0	0	0	0	0	0	0	0
98.00 Other Reimbursable (specify)	0	0	0	0	0	0	0	0	0	0	0	0
99.00 Outpatient Rehabilitation Provider (specify)	0	0	0	0	0	0	0	0	0	0	0	0
100.00 Intern-Resident Service (not appvd. tchg. prgm.)	0	0	0	0	0	0	0	0	0	0	0	0
101.00 Home Health Agency	0	0	0	0	2,147	17,349	0	54,372	3,240	0	0	5,636

Provider Name:  
TULARE REGIONAL MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2011

TRIAL BALANCE EXPENSES	MAINT & REPAIR 6.00	OPERATION OF PLANT 7.00	LAUNDRY & LINEN 8.00	HOUSEKEEP 9.00	DIETARY 10.00	CAFETERIA 11.00	MAINT OF PERSONNEL 12.00	NURSING ADMIN 13.00	CENTRAL SERVICE & SUPPLY 14.00	PHARMACY 15.00	MEDICAL RECORDS & LIBRARY 16.00	SOCIAL SERVICE 17.00
105.00 Kidney Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
106.00 Heart Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
107.00 Liver Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
108.00 Lung Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
109.00 Pancreas Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
110.00 Intestinal Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
111.00 Islet Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
112.00 Other Organ Acquisition (specify)	0	0	0	0	0	0	0	0	0	0	0	0
113.00 Interest Expense	0	0	0	0	0	0	0	0	0	0	0	0
114.00 Utilization Review-SNF	0	0	0	0	0	0	0	0	0	0	0	0
115.00 Ambulatory Surgical Center (Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
116.00 Hospice	0	0	0	0	0	0	0	0	0	0	0	0
117.00 Other Special Purpose (specify)	0	0	0	0	0	0	0	0	0	0	0	0
190.00 Gift, Flower, Coffee Shop, & Canteen	0	27,517	0	9,229	0	0	0	0	0	0	0	0
193.00 Nonpaid Workers	0	0	0	0	0	0	0	0	351	0	0	0
193.01 Retail Pharmacy	0	0	0	0	0	0	0	0	10	0	0	0
193.02 Mineral King TOX	0	0	0	0	0	0	0	0	38,890	51,875	0	0
193.03 Rental Properties/Tulare Med Ctr/Evo	0	0	0	0	0	0	0	0	0	0	0	0
193.04 Kingsburg Clinics	0	0	0	0	0	0	0	0	11,677	0	0	0
193.05 Clinic Admin/Woodville Clinic	0	0	0	0	0	0	0	0	358	0	0	0
193.06 Public Relations	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	<u>0</u>	<u>3,412,604</u>	<u>409,888</u>	<u>1,135,055</u>	<u>1,016,142</u>	<u>673,618</u>	<u>0</u>	<u>1,825,327</u>	<u>1,205,753</u>	<u>2,661,524</u>	<u>1,621,256</u>	<u>181,020</u>



Provider Name:  
TULARE REGIONAL MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2011

TRIAL BALANCE EXPENSES	OTHER GEN SVC	NONPHYSICIAN ANESTHETIST	NURSING SCHOOL	I & R SVC SAL & BENEFITS	I&R OTHER PROGRAM COSTS	PARAMEDICAL EDUCATION PROGRAM	ALLOC COST 23.01	ALLOC COST 23.02	SUBTOTAL 24.00	POST STEP-DOWN ADJUSTMENT 25.00	TOTAL COST 26.00
	(SPECIFIC)										
	18.00	19.00	20.00	21.00	22.00	23.00	23.01	23.02	24.00	25.00	26.00
<b>ANCILLARY COST CENTERS</b>											
50.00 Operating Room	0	0	0	0	0	0	0	0	6,726,829		6,726,829
51.00 Recovery Room	0	0	0	0	0	0	0	0	0		0
52.00 Delivery Room and Labor Room	0	0	0	0	0	0	0	0	2,564,707		2,564,707
53.00 Anesthesiology	0	0	0	0	0	0	0	0	0		0
54.00 Radiology-Diagnostic	0	0	0	0	0	0	0	0	4,709,147		4,709,147
55.00 Radiology-Therapeutic	0	0	0	0	0	0	0	0	0		0
56.00 Radioisotope	0	0	0	0	0	0	0	0	0		0
57.00 Computed Tomography (CT) Scan	0	0	0	0	0	0	0	0	0		0
58.00 Magnetic Resonance Imaging (MRI)	0	0	0	0	0	0	0	0	0		0
59.00 Cardiac Catheterization	0	0	0	0	0	0	0	0	0		0
60.00 Laboratory	0	0	0	0	0	0	0	0	6,128,944		6,128,944
61.00 PBP Clinical Laboratory Services-Program Only	0	0	0	0	0	0	0	0	0		0
62.00 Whole Blood & Packed Red Blood Cells	0	0	0	0	0	0	0	0	515,346		515,346
63.00 Blood Storing, Processing, & Trans.	0	0	0	0	0	0	0	0	0		0
64.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0		0
65.00 Respiratory Therapy	0	0	0	0	0	0	0	0	1,670,109		1,670,109
66.00 Physical Therapy	0	0	0	0	0	0	0	0	1,228,270		1,228,270
67.00 Occupational Therapy	0	0	0	0	0	0	0	0	0		0
68.00 Speech Pathology	0	0	0	0	0	0	0	0	0		0
69.00 Electrocardiology	0	0	0	0	0	0	0	0	193,962		193,962
69.01 Cath Lab	0	0	0	0	0	0	0	0	2,413,203		2,413,203
70.00 Electroencephalography	0	0	0	0	0	0	0	0	532,127		532,127
71.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	451,093		451,093
72.00 Implantable Devices Charged to Patients	0	0	0	0	0	0	0	0	1,583,433		1,583,433
73.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	4,830,035		4,830,035
74.00 Renal Dialysis	0	0	0	0	0	0	0	0	363,210		363,210
76.00 Sleep Lab	0	0	0	0	0	0	0	0	283,946		283,946
76.00 Other Ancillary (specify)	0	0	0	0	0	0	0	0	0		0
78.00	0	0	0	0	0	0	0	0	0		0
79.00	0	0	0	0	0	0	0	0	0		0
80.00	0	0	0	0	0	0	0	0	0		0
81.00	0	0	0	0	0	0	0	0	0		0
82.00	0	0	0	0	0	0	0	0	0		0
83.00	0	0	0	0	0	0	0	0	0		0
84.00	0	0	0	0	0	0	0	0	0		0
85.00	0	0	0	0	0	0	0	0	0		0
88.00 Rural Health Clinic-Cherry Street	0	0	0	0	0	0	0	0	1,099,857		1,099,857
88.01 Rural Health Clinic II-Hillman Ctr	0	0	0	0	0	0	0	0	4,888,638		4,888,638
88.02 Rural Health Clinic III-Lindsey Ctr	0	0	0	0	0	0	0	0	805,885		805,885
88.03 Rural Health Clinic (RHC)	0	0	0	0	0	0	0	0	0		0
89.00 Federally Qualified Health Center (FQHC)	0	0	0	0	0	0	0	0	0		0
90.00 Clinic	0	0	0	0	0	0	0	0	0		0
91.00 Emergency	0	0	0	0	0	0	0	0	5,536,344		5,536,344
92.00 Observation Beds	0	0	0	0	0	0	0	0	0		0
93.00 Other Outpatient Services (Specify)	0	0	0	0	0	0	0	0	0		0
93.01	0	0	0	0	0	0	0	0	0		0
93.02	0	0	0	0	0	0	0	0	0		0
93.03	0	0	0	0	0	0	0	0	0		0
93.04	0	0	0	0	0	0	0	0	0		0
93.05	0	0	0	0	0	0	0	0	0		0
<b>NONREIMBURSABLE COST CENTERS</b>											
94.00 Home Program Dialysis	0	0	0	0	0	0	0	0	0		0
95.00 Ambulance Services	0	0	0	0	0	0	0	0	0		0
96.00 Durable Medical Equipment-Rented	0	0	0	0	0	0	0	0	0		0
97.00 Durable Medical Equipment-Sold	0	0	0	0	0	0	0	0	0		0
98.00 Other Reimbursable (specify)	0	0	0	0	0	0	0	0	0		0
99.00 Outpatient Rehabilitation Provider (specify)	0	0	0	0	0	0	0	0	0		0
100.00 Intern-Resident Service (not appvd. tchnlg. prgm.)	0	0	0	0	0	0	0	0	0		0
101.00 Home Health Agency	0	0	0	0	0	0	0	0	1,509,361		1,509,361

STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.3

Provider Name:  
TULARE REGIONAL MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2011

TRIAL BALANCE EXPENSES	OTHER GEN	NONPHYSICIAN	NURSING	I & R SVC	I&R OTHER	PARAMEDICAL	ALLOC	ALLOC	SUBTOTAL	POST	TOTAL
	SVC (SPECIFIC) 18.00	ANESTHETIST 19.00	SCHOOL 20.00	SAL & BENEFITS 21.00	PROGRAM COSTS 22.00	EDUCATION PROGRAM 23.00	COST 23.01	COST 23.02	24.00	STEP-DOWN ADJUSTMENT 25.00	COST 26.00
105.00 Kidney Acquisition	0	0	0	0	0	0	0	0	0	0	0
106.00 Heart Acquisition	0	0	0	0	0	0	0	0	0	0	0
107.00 Liver Acquisition	0	0	0	0	0	0	0	0	0	0	0
108.00 Lung Acquisition	0	0	0	0	0	0	0	0	0	0	0
109.00 Pancreas Acquisition	0	0	0	0	0	0	0	0	0	0	0
110.00 Intestinal Acquisition	0	0	0	0	0	0	0	0	0	0	0
111.00 Islet Acquisition	0	0	0	0	0	0	0	0	0	0	0
112.00 Other Organ Acquisition (specify)	0	0	0	0	0	0	0	0	0	0	0
113.00 Interest Expense	0	0	0	0	0	0	0	0	0	0	0
114.00 Utilization Review-SNF	0	0	0	0	0	0	0	0	0	0	0
115.00 Ambulatory Surgical Center (Distinct Part)	0	0	0	0	0	0	0	0	0	0	0
116.00 Hospice	0	0	0	0	0	0	0	0	0	0	0
117.00 Other Special Purpose (specify)	0	0	0	0	0	0	0	0	0	0	0
190.00 Gift, Flower, Coffee Shop, & Canteen	0	0	0	0	0	0	0	0	48,719		48,719
193.00 Nonpaid Workers	0	0	0	0	0	0	0	0	2,055,642		2,055,642
193.01 Retail Pharmacy	0	0	0	0	0	0	0	0	2,612,551		2,612,551
193.02 Mineral King TOX	0	0	0	0	0	0	0	0	1,071,807		1,071,807
193.03 Rental Properties/Tulare Med Ctr/Evo	0	0	0	0	0	0	0	0	25,526		25,526
193.04 Kingsburg Clinics	0	0	0	0	0	0	0	0	1,446,548		1,446,548
193.05 Clinic Admin/Woodville Clinic	0	0	0	0	0	0	0	0	154,458		154,458
193.06 Public Relations	0	0	0	0	0	0	0	0	348,200		348,200
<b>TOTAL</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>77,241,633</u>	<u>0</u>	<u>77,241,633</u>









Provider Name:

Fiscal Period Ended:

TULARE REGIONAL MEDICAL CENTER

JUNE 30, 2011

	EMP BENE (GROSS SALARIES)	STAT	STAT	RECON- CILIATION	ADM & GEN (ACCUM COST)	MANT & REPAIRS							
	4.00 (Adj 7)	5.01 (Adj)	5.02 (Adj)	5.03 (Adj)	5.04 (Adj)	5.05 (Adj)	5.06 (Adj)	5.07 (Adj)	5.08 (Adj)			5.00	6.00 (Adj)
<b>ANCILLARY COST CENTERS</b>													
50.00	Operating Room	2,325,669										0	
51.00	Recovery Room											4,658,282	
52.00	Delivery Room and Labor Room	1,389,507										0	
53.00	Anesthesiology											1,909,345	
54.00	Radiology-Diagnostic	2,261,554										0	
55.00	Radiology-Therapeutic											3,715,540	
56.00	Radioisotope											0	
57.00	Computed Tomography (CT) Scan											0	
58.00	Magnetic Resonance Imaging (MRI)											0	
59.00	Cardiac Catheterization											0	
60.00	Laboratory	2,034,593										4,506,488	
61.00	PBP Clinical Laboratory Services-Program Only											0	
62.00	Whole Blood & Packed Red Blood Cells											371,882	
63.00	Blood Storing, Processing, & Trans.											0	
64.00	Intravenous Therapy											0	
65.00	Respiratory Therapy	955,573										1,308,555	
66.00	Physical Therapy	550,067										827,420	
67.00	Occupational Therapy											0	
68.00	Speech Pathology											0	
69.00	Electrocardiology	109,330										150,059	
69.01	Cath Lab	303,713										1,781,782	
70.00	Electroencephalography	8,583										419,777	
71.00	Medical Supplies Charged to Patients											293,757	
72.00	Implantable Devices Charged to Patients											1,141,781	
73.00	Drugs Charged to Patients											1,784,700	
74.00	Renal Dialysis	87,637										303,930	
76.00	Sleep Lab	173,977										225,125	
76.00	Other Ancillary (specify)											0	
78.00												0	
79.00												0	
80.00												0	
81.00												0	
82.00												0	
83.00												0	
84.00												0	
85.00												0	
88.00	Rural Health Clinic-Cherry Street	98,153										590,921	
88.01	Rural Health Clinic II-Hillman Ctr	1,069,170										3,998,395	
88.02	Rural Health Clinic III-Lindsey Ctr	201,713										634,978	
88.03	Rural Health Clinic (RHC)											0	
89.00	Federally Qualified Health Center (FQHC)											0	
90.00	Clinic											0	
91.00	Emergency	2,730,344										3,940,229	
92.00	Observation Beds											0	
93.00	Other Outpatient Services (Specify)											0	
93.01												0	
93.02												0	
93.03												0	
93.04												0	
93.05												0	
<b>NONREIMBURSABLE COST CENTERS</b>													
94.00	Home Program Dialysis											0	
95.00	Ambulance Services											0	
96.00	Durable Medical Equipment-Rented											0	
97.00	Durable Medical Equipment-Sold											0	
98.00	Other Reimbursable (specify)											0	
99.00	Outpatient Rehabilitation Provider (specify)											0	
100.00	Intern-Resident Service (not appvd. tchnlg. prgm.)											0	
101.00	Home Health Agency	814,825										1,202,321	

STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:  
TULARE REGIONAL MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2011

	EMP BENE (GROSS SALARIES) 4.00 (Adj 7)	STAT 5.01 (Adj)	STAT 5.02 (Adj)	STAT 5.03 (Adj)	STAT 5.04 (Adj)	STAT 5.05 (Adj)	STAT 5.06 (Adj)	STAT 5.07 (Adj)	STAT 5.08 (Adj)	RECON- CILIATION	ADM & GEN (ACCUM COST) 5.00	MANT & REPAIRS 6.00 (Adj)
105.00	Kidney Acquisition										0	
106.00	Heart Acquisition										0	
107.00	Liver Acquisition										0	
108.00	Lung Acquisition										0	
109.00	Pancreas Acquisition										0	
110.00	Intestinal Acquisition										0	
111.00	Islet Acquisition										0	
112.00	Other Organ Acquisition (specify)										0	
113.00	Interest Expense										0	
114.00	Utilization Review-SNF										0	
115.00	Ambulatory Surgical Center (Distinct Part)										0	
116.00	Hospice										0	
117.00	Other Special Purpose (specify)										0	
190.00	Gift, Flower, Coffee Shop, & Canteen										10,091	
193.00	Nonpaid Workers	81									1,732,156	
193.01	Retail Pharmacy	334,601									2,201,794	
193.02	Mineral King TOX	345,239									826,801	
193.03	Rental Properties/Tulare Med Ctr/Evo										21,513	
193.04	Kingsburg Clinics	418,612									1,209,279	
193.05	Clinic Admin/Woodville Clinic	11,696									129,872	
193.06	Public Relations	133,831									293,455	
	TOTAL	32,187,177	0	0	0	0	0	0	0		65,097,602	0
	COST TO BE ALLOCATED	8,333,340	0	0	0	0	0	0	0		12,144,031	0
	UNIT COST MULTIPLIER - SCH 8	0.258902	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000		0.186551	0.000000

Provider Name:  
TULARE REGIONAL MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2011

	OPER PLANT (SQ FT) (Adj)	LAUNDRY & LINEN (LB LNDRY) (Adj)	HOUSE-KEEPING (SQ FT) (Adj)	DIETARY (MEALS SERVED) (Adj)	CAFETERIA (PAID FTE'S) (Adj)	MANT OF PERSONNEL (Adj)	NURSING ADMIN (NURSE HR) (Adj)	CENT SERV & SUPPLY (CSTD REQUIS) (Adj 7)	PHARMACY (COST REQUIS) (Adj)	MED REC (GROSS CHARGES) (Adj 7)	SOC SERV (TIME SPENT) (Adj)	OTHER SVC (TIME SPENT) (Adj)
<b>GENERAL SERVICE COST CENTERS</b>												
1.00	Capital Related Costs-Buildings and Fixtures											
2.00	Capital Related Costs-Movable Equipment											
3.00	Other Capital Related Costs											
3.01												
3.02												
3.03												
3.04												
3.05												
3.06												
3.07												
3.08												
3.09												
4.00	Employee Benefits											
5.01												
5.02												
5.03												
5.04												
5.05												
5.06												
5.07												
5.08												
5.00	Administrative and General											
6.00	Maintenance and Repairs											
7.00	Operation of Plant											
8.00	120											
9.00	594											
10.00	2,518											
11.00	1,213	14,863	2,518	1,213								
12.00	Maintenance of Personnel											
13.00	544											
14.00	2,285	6,296	544	943								
15.00	1,000											
16.00	3,784											
17.00	154											
18.00	Other General Service (specify)											
19.00	Nonphysician Anesthetists											
20.00	Nursing School											
21.00	Intern & Res. Service-Salary & Fringes (Approved)											
22.00	Intern & Res. Other Program Costs (Approved)											
23.00	Paramedical Ed. Program (specify)											
23.01												
23.02												
<b>INPATIENT ROUTINE COST CENTERS</b>												
30.00	31,298	305,139	31,298	56,209	9,973		173,322	435,055	75	35,070,849	148,525	
31.00	4,808	74,815	4,808	7,288	2,572		42,882	142,434		8,284,204	7,825	
32.00	Coronary Care Unit											
33.00	Burn Intensive Care Unit											
34.00	Surgical Intensive Care Unit											
35.00	NICU											
40.00	Subprovider - IPF											
41.00	Subprovider - IRF											
42.00	Subprovider (specify)											
43.00	1,492	10,086	1,492		291		5,180	40,325		2,349,067		
44.00	Skilled Nursing Facility											
45.00	Nursing Facility											
46.00	Other Long Term Care											
47.00												

Provider Name:  
TULARE REGIONAL MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2011

	OPER PLANT (SQ FT) 7.00 (Adj)	LAUNDRY & LINEN (LB LNDRY) 8.00 (Adj)	HOUSE-KEEPING (SQ FT) 9.00 (Adj)	DIETARY (MEALS SERVED) 10.00 (Adj)	CAFETERIA (PAID FTE'S) 11.00 (Adj)	MANT OF PERSONNEL 12.00 (Adj)	NURSING ADMIN (NURSE HR) 13.00 (Adj)	CENT SERV & SUPPLY (CSTD REQUIS) 14.00 (Adj 7)	PHARMACY (COST REQUIS) 15.00 (Adj)	MED REC (GROSS CHARGES) 16.00 (Adj 7)	SOC SERV (TIME SPENT) 17.00 (Adj)	OTHER SVC (TIME SPENT) 18.00 (Adj)
<b>ANCILLARY COST CENTERS</b>												
50.00	Operating Room	9,851	89,163	9,851		2,590		32,736	1,129,856	492	27,615,072	650
51.00	Recovery Room											
52.00	Delivery Room and Labor Room	4,312	36,335	4,312						7,777,576		
53.00	Anesthesiology											
54.00	Radiology-Diagnostic		63,244			2,679		105,643	29	30,500,108		
55.00	Radiology-Therapeutic											
56.00	Radioisotope											
57.00	Computed Tomography (CT) Scan											
58.00	Magnetic Resonance Imaging (MRI)											
59.00	Cardiac Catheterization											
60.00	Laboratory	4,196		4,196		3,520		1,370,526	368	37,217,683		
61.00	PBP Clinical Laboratory Services-Program Only											
62.00	Whole Blood & Packed Red Blood Cells							368,495		526,469		
63.00	Blood Storing, Processing, & Trans.											
64.00	Intravenous Therapy											
65.00	Respiratory Therapy	360	10,099	360		1,352		13,553		10,300,530		
66.00	Physical Therapy	3,889		3,889		765		15,411	994	3,589,352		
67.00	Occupational Therapy											
68.00	Speech Pathology											
69.00	Electrocardiology					107		265		2,247,808		
69.01	Cath Lab	2,080	16,730	2,080		358	2,845	540,255		8,402,881		
70.00	Electroencephalography	543		543		214		247		197,490		
71.00	Medical Supplies Charged to Patients					491		293,757		5,963,244		
72.00	Implantable Devices Charged to Patients							1,060,799		4,018,428		
73.00	Drugs Charged to Patients					1,056		62,831	1,653,803	37,694,293		
74.00	Renal Dialysis					76				182,481		
76.00	Sleep Lab					295		4,084		1,688,860		
76.00	Other Ancillary (specify)											
78.00												
79.00												
80.00												
81.00												
82.00												
83.00												
84.00												
85.00												
88.00	Rural Health Clinic-Cherry Street	6,995		6,995				22,382	14,552	577,840		
88.01	Rural Health Clinic II-Hillman Ctr							120,151	64,240	4,254,373		
88.02	Rural Health Clinic III-Lindsey Ctr							39,880	27,554	649,341		
88.03	Rural Health Clinic (RHC)											
89.00	Federally Qualified Health Center (FQHC)											
90.00	Clinic											
91.00	Emergency	3,585		3,585	732	3,407	59,625	221,082	492	34,924,129	3,250	
92.00	Observation Beds											
93.00	Other Outpatient Services (Specify)											
93.01												
93.02												
93.03												
93.04												
93.05												
<b>NONREIMBURSABLE COST CENTERS</b>												
94.00	Home Program Dialysis											
95.00	Ambulance Services											
96.00	Durable Medical Equipment-Rented											
97.00	Durable Medical Equipment-Sold											
98.00	Other Reimbursable (specify)											
99.00	Outpatient Rehabilitation Provider (specify)											
100.00	Intern-Resident Service (not appvd. tchnng. prgm.)											
101.00	Home Health Agency				136	903	9,720	16,852			5,150	

STATE OF CALIFORNIA

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

SCHEDULE 9.2

Provider Name:  
TULARE REGIONAL MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2011

	OPER PLANT (SQ FT) 7.00 (Adj)	LAUNDRY & LINEN (LB LNDRY) 8.00 (Adj)	HOUSE- KEEPING (SQ FT) 9.00 (Adj)	DIETARY (MEALS SERVED) 10.00 (Adj)	CAFETERIA (PAID FTE'S) 11.00 (Adj)	MANT OF PERSONNEL 12.00 (Adj)	NURSING ADMIN (NURSE HR) 13.00 (Adj)	CENT SERV & SUPPLY (CSTD REQUIS) 14.00 (Adj 7)	PHARMACY (COST REQUIS) 15.00 (Adj)	MED REC (GROSS CHARGES) 16.00 (Adj 7)	SOC SERV (TIME SPENT) 17.00 (Adj)	OTHER SVC (TIME SPENT) 18.00 (Adj)
105.00 Kidney Acquisition												
106.00 Heart Acquisition												
107.00 Liver Acquisition												
108.00 Lung Acquisition												
109.00 Pancreas Acquisition												
110.00 Intestinal Acquisition												
111.00 Islet Acquisition												
112.00 Other Organ Acquisition (specify)												
113.00 Interest Expense												
114.00 Utilization Review-SNF												
115.00 Ambulatory Surgical Center (Distinct Part)												
116.00 Hospice												
117.00 Other Special Purpose (specify)												
190.00 Gift, Flower, Coffee Shop, & Canteen	696		696									
193.00 Nonpaid Workers								1,824				
193.01 Retail Pharmacy								51				
193.02 Mineral King TOX								202,252	35,037			
193.03 Rental Properties/Tulare Med Ctr/Evo												
193.04 Kingsburg Clinics								60,728				
193.05 Clinic Admin/Woodville Clinic								1,864				
193.06 Public Relations												
TOTAL	86,317	626,770	85,603	64,365	35,061	0	326,310	6,270,620	1,797,636	264,032,078	165,400	0
COST TO BE ALLOCATED	3,412,604	409,888	1,135,055	1,016,142	673,618	0	1,825,327	1,205,753	2,661,524	1,621,256	181,020	0
UNIT COST MULTIPLIER - SCH 8	39.535716	0.653969	13.259525	15.787190	19.212754	0.000000	5.593843	0.192286	1.480569	0.006140	1.094438	0.000000

Provider Name:  
TULARE REGIONAL MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2011

NONPHY- SICIAN ANE	NURSING SCHOOL	I&R SVC&SAL	I&R OTHER PROG (ASG TIME)	PARAMEDICAL ED. PROG (ASG TIME)	STAT	STAT
19.00	20.00	21.00	22.00	23.00	23.01	23.02
(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)

**GENERAL SERVICE COST CENTERS**

- 1.00 Capital Related Costs-Buildings and Fixtures
- 2.00 Capital Related Costs-Movable Equipment
- 3.00 Other Capital Related Costs
- 3.01
- 3.02
- 3.03
- 3.04
- 3.05
- 3.06
- 3.07
- 3.08
- 3.09
- 4.00 Employee Benefits
- 5.01
- 5.02
- 5.03
- 5.04
- 5.05
- 5.06
- 5.07
- 5.08
- 5.00 Administrative and General
- 6.00 Maintenance and Repairs
- 7.00 Operation of Plant
- 8.00 Laundry and Linen Service
- 9.00 Housekeeping
- 10.00 Dietary
- 11.00 Cafeteria
- 12.00 Maintenance of Personnel
- 13.00 Nursing Administration
- 14.00 Central Services and Supply
- 15.00 Pharmacy
- 16.00 Medical Records & Library
- 17.00 Social Service
- 18.00 Other General Service (specify)
- 19.00 Nonphysician Anesthetists
- 20.00 Nursing School
- 21.00 Intern & Res. Service-Salary & Fringes (Approved)
- 22.00 Intern & Res. Other Program Costs (Approved)
- 23.00 Paramedical Ed. Program (specify)
- 23.01
- 23.02

**INPATIENT ROUTINE COST CENTERS**

- 30.00 Adults & Pediatrics (Gen Routine)
- 31.00 Intensive Care Unit
- 32.00 Coronary Care Unit
- 33.00 Burn Intensive Care Unit
- 34.00 Surgical Intensive Care Unit
- 35.00 NICU
- 40.00 Subprovider - IPF
- 41.00 Subprovider - IRF
- 42.00 Subprovider (specify)
- 43.00 Nursery
- 44.00 Skilled Nursing Facility
- 45.00 Nursing Facility
- 46.00 Other Long Term Care
- 47.00

Provider Name:  
TULARE REGIONAL MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2011

NONPHY- SICIAN ANE	NURSING SCHOOL	I&R SVC&SAL	I&R OTHER PROG (ASG TIME)	PARAMEDICAL ED. PROG (ASG TIME)	STAT	STAT
19.00	20.00	21.00	22.00	23.00	23.01	23.02
(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)

**ANCILLARY COST CENTERS**

- 50.00 Operating Room
- 51.00 Recovery Room
- 52.00 Delivery Room and Labor Room
- 53.00 Anesthesiology
- 54.00 Radiology-Diagnostic
- 55.00 Radiology-Therapeutic
- 56.00 Radioisotope
- 57.00 Computed Tomography (CT) Scan
- 58.00 Magnetic Resonance Imaging (MRI)
- 59.00 Cardiac Catheterization
- 60.00 Laboratory
- 61.00 PBP Clinical Laboratory Services-Program Only
- 62.00 Whole Blood & Packed Red Blood Cells
- 63.00 Blood Storing, Processing, & Trans.
- 64.00 Intravenous Therapy
- 65.00 Respiratory Therapy
- 66.00 Physical Therapy
- 67.00 Occupational Therapy
- 68.00 Speech Pathology
- 69.00 Electrocardiology
- 69.01 Cath Lab
- 70.00 Electroencephalography
- 71.00 Medical Supplies Charged to Patients
- 72.00 Implantable Devices Charged to Patients
- 73.00 Drugs Charged to Patients
- 74.00 Renal Dialysis
- 76.00 Sleep Lab
- 76.00 Other Ancillary (specify)
- 78.00
- 79.00
- 80.00
- 81.00
- 82.00
- 83.00
- 84.00
- 85.00
- 88.00 Rural Health Clinic-Cherry Street
- 88.01 Rural Health Clinic II-Hillman Ctr
- 88.02 Rural Health Clinic III-Lindsey Ctr
- 88.03 Rural Health Clinic (RHC)
- 89.00 Federally Qualified Health Center (FQHC)
- 90.00 Clinic
- 91.00 Emergency
- 92.00 Observation Beds
- 93.00 Other Outpatient Services (Specify)
- 93.01
- 93.02
- 93.03
- 93.04
- 93.05

**NONREIMBURSABLE COST CENTERS**

- 94.00 Home Program Dialysis
- 95.00 Ambulance Services
- 96.00 Durable Medical Equipment-Rented
- 97.00 Durable Medical Equipment-Sold
- 98.00 Other Reimbursable (specify)
- 99.00 Outpatient Rehabilitation Provider (specify)
- 100.00 Intern-Resident Service (not appvd. tchng. prgm.)
- 101.00 Home Health Agency



## TRIAL BALANCE OF EXPENSES

Provider Name:  
TULARE REGIONAL MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2011

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	<b>GENERAL SERVICE COST CENTERS</b>			
1.00	Capital Related Costs-Buildings and Fixtures	\$ 2,485,516	\$ (384,200)	\$ 2,101,316
2.00	Capital Related Costs-Movable Equipment	1,889,419	(116,711)	1,772,708
3.00	Other Capital Related Costs		0	0
3.01			0	0
3.02			0	0
3.03			0	0
3.04			0	0
3.05			0	0
3.06			0	0
3.07			0	0
3.08			0	0
3.09			0	0
4.00	Employee Benefits	8,314,916	0	8,314,916
5.01			0	0
5.02			0	0
5.03			0	0
5.04			0	0
5.05			0	0
5.06			0	0
5.07			0	0
5.08			0	0
5.00	Administrative and General	10,172,826	0	10,172,826
6.00	Maintenance and Repairs		0	0
7.00	Operation of Plant	3,041,274	(293,583)	2,747,691
8.00	Laundry and Linen Service	339,707	0	339,707
9.00	Housekeeping	926,557	0	926,557
10.00	Dietary	694,370	0	694,370
11.00	Cafeteria	469,323	0	469,323
12.00	Maintenance of Personnel		0	0
13.00	Nursing Administration	1,208,538	0	1,208,538
14.00	Central Services and Supply	747,771	0	747,771
15.00	Pharmacy	2,005,265	(90,192)	1,915,073
16.00	Medical Records & Library	991,388	0	991,388
17.00	Social Service	104,312	0	104,312
18.00	Other General Service (specify)		0	0
19.00	Nonphysician Anesthetists		0	0
20.00	Nursing School		0	0
21.00	Intern & Res. Service-Salary & Fringes (Approved)		0	0
22.00	Intern & Res. Other Program Costs (Approved)		0	0
23.00	Paramedical Ed. Program (specify)		0	0
23.01			0	0
23.02			0	0
	<b>INPATIENT ROUTINE COST CENTERS</b>			
30.00	Adults & Pediatrics (Gen Routine)	6,882,978	143,320	7,026,298
31.00	Intensive Care Unit	2,802,846	0	2,802,846
32.00	Coronary Care Unit		0	0
33.00	Burn Intensive Care Unit		0	0
34.00	Surgical Intensive Care Unit		0	0
35.00	NICU	338,749	(338,749)	0
40.00	Subprovider - IPF		0	0
41.00	Subprovider - IRF		0	0
42.00	Subprovider (specify)		0	0
43.00	Nursery	227,306	418,429	645,735
44.00	Skilled Nursing Facility		0	0
45.00	Nursing Facility		0	0
46.00	Other Long Term Care		0	0
47.00			0	0

## TRIAL BALANCE OF EXPENSES

Provider Name:  
TULARE REGIONAL MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2011

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	<b>ANCILLARY COST CENTERS</b>			
50.00	Operating Room	\$ 3,637,227	\$ 0	\$ 3,637,227
51.00	Recovery Room		0	0
52.00	Delivery Room and Labor Room	1,690,681	(223,000)	1,467,681
53.00	Anesthesiology		0	0
54.00	Radiology-Diagnostic	3,103,243	26,775	3,130,018
55.00	Radiology-Therapeutic		0	0
56.00	Radioisotope		0	0
57.00	Computed Tomography (CT) Scan		0	0
58.00	Magnetic Resonance Imaging (MRI)		0	0
59.00	Cardiac Catheterization		0	0
60.00	Laboratory	3,914,639	4,252	3,918,891
61.00	PBP Clinical Laboratory Services-Program Only		0	0
62.00	Whole Blood & Packed Red Blood Cells	371,882	0	371,882
63.00	Blood Storing, Processing, & Trans.		0	0
64.00	Intravenous Therapy		0	0
65.00	Respiratory Therapy	1,046,114	9,821	1,055,935
66.00	Physical Therapy	628,622	0	628,622
67.00	Occupational Therapy		0	0
68.00	Speech Pathology		0	0
69.00	Electrocardiology	121,753	0	121,753
69.01	Cath Lab	1,391,723	0	1,391,723
70.00	Electroencephalography	9,140	0	9,140
71.00	Medical Supplies Charged to Patients	293,757	0	293,757
72.00	Implantable Devices Charged to Patients	1,060,799	0	1,060,799
73.00	Drugs Charged to Patients	1,653,803	90,192	1,743,995
74.00	Renal Dialysis	281,241	0	281,241
76.00	Sleep Lab	180,082	0	180,082
76.00	Other Ancillary (specify)		0	0
78.00			0	0
79.00			0	0
80.00			0	0
81.00			0	0
82.00			0	0
83.00			0	0
84.00			0	0
85.00			0	0
88.00	Rural Health Clinic-Cherry Street	464,092	0	464,092
88.01	Rural Health Clinic II-Hillman Ctr	3,652,796	68,788	3,721,584
88.02	Rural Health Clinic III-Lindsey Ctr	569,212	13,542	582,754
88.03	Rural Health Clinic (RHC)		0	0
89.00	Federally Qualified Health Center (FQHC)		0	0
90.00	Clinic		0	0
91.00	Emergency	3,138,478	0	3,138,478
92.00	Observation Beds		0	0
93.00	Other Outpatient Services (Specify)		0	0
93.01			0	0
93.02			0	0
93.03			0	0
93.04			0	0
93.05			0	0
	<b>SUBTOTAL</b>	<b>\$ 70,852,345</b>	<b>\$ (671,316)</b>	<b>\$ 70,181,029</b>
	<b>NONREIMBURSABLE COST CENTERS</b>			
94.00	Home Program Dialysis		0	0
95.00	Ambulance Services		0	0
96.00	Durable Medical Equipment-Rented		0	0
97.00	Durable Medical Equipment-Sold		0	0

## TRIAL BALANCE OF EXPENSES

Provider Name:  
TULARE REGIONAL MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2011

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
98.00	Other Reimbursable (specify)		0	0
99.00	Outpatient Rehabilitation Provider (specify)		0	0
100.00	Intern-Resident Service (not appvd. tchnng. prgm.)		0	0
101.00	Home Health Agency	963,931	3,893	967,824
105.00	Kidney Acquisition		0	0
106.00	Heart Acquisition		0	0
107.00	Liver Acquisition		0	0
108.00	Lung Acquisition		0	0
109.00	Pancreas Acquisition		0	0
110.00	Intestinal Acquisition		0	0
111.00	Islet Acquisition		0	0
112.00	Other Organ Acquisition (specify)		0	0
113.00	Interest Expense		0	0
114.00	Utilization Review-SNF		0	0
115.00	Ambulatory Surgical Center (Distinct Part)		0	0
116.00	Hospice		0	0
117.00	Other Special Purpose (specify)		0	0
190.00	Gift, Flower, Coffee Shop, & Canteen		0	0
193.00	Nonpaid Workers	1,509,686	222,449	1,732,135
193.01	Retail Pharmacy	2,109,806	5,359	2,115,165
193.02	Mineral King TOX	705,772	31,646	737,418
193.03	Rental Properties/Tulare Med Ctr/Evo	19,160	2,353	21,513
193.04	Kingsburg Clinics	1,082,104	18,795	1,100,899
193.05	Clinic Admin/Woodville Clinic	124,223	2,621	126,844
193.06	Public Relations	258,806	0	258,806
	SUBTOTAL	\$ 6,773,488	\$ 287,116	\$ 7,060,604
200	TOTAL	\$ 77,625,833	\$ (384,200)	\$ 77,241,633

(To Schedule 8)







Provider Name							Fiscal Period		Provider NPI		Adjustments
TULARE REGIONAL MEDICAL CENTER							JULY 1, 2010 THROUGH JUNE 30, 2011		1306840723		21
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Audit Report	Cost Report									
		Work Sheet	Part	Title	Line	Col.					
<b><u>RECLASSIFICATIONS OF REPORTED COSTS</u></b>											
1	10A	A			54.00	7	Radiology-Diagnostic	\$3,103,243	\$21,850	\$3,125,093 *	
	10A	A			60.00	7	Laboratory	3,914,639	4,252	3,918,891	
	10A	A			65.00	7	Respiratory Therapy	1,046,114	9,821	1,055,935	
	10A	A			88.01	7	Rural Health Clinic II - Hillman CTR	3,652,796	68,788	3,721,584	
	10A	A			193.00	7	Nonpaid Workers	1,509,686	406	1,510,092 *	
	10A	A			193.02	7	Mineral King TOX	705,772	11,594	717,366 *	
	10A	A			2.00	7	Capital Related Costs-Movable Equipment	1,889,419	(116,711)	1,772,708	
To reverse the provider's reclassification of departmental equipment rental and leases expense in order to directly assign the costs to the departments that the provider did not report the statistics. 42 CFR 413.24 CMS Pub. 15-1, Sections 2302.4A, 2304 and 2307A											
2	10A	A			54.00	7	Radiology-Diagnostic	* \$3,125,093	\$4,925	\$3,130,018	
	10A	A			88.02	7	Rural Health Clinic III - Lindsey CTR	569,212	13,542	582,754	
	10A	A			101.00	7	Home Health Agency	963,931	3,893	967,824	
	10A	A			193.00	7	Nonpaid Workers	* 1,510,092	222,043	1,732,135	
	10A	A			193.01	7	Retail Pharmacy	2,109,806	5,359	2,115,165	
	10A	A			193.02	7	Mineral King TOX	* 717,366	20,052	737,418	
	10A	A			193.03	7	Rental Properties/Tulare Med. CTR/EVO	19,160	2,353	21,513	
	10A	A			193.04	7	Kingsburg Clinics	1,082,104	18,795	1,100,899	
	10A	A			193.05	7	Clinic Admin/Woodville Clinic	124,223	2,621	126,844	
	10A	A			7.00	7	Operation of Plant	3,041,274	(293,583)	2,747,691	
To reverse the provider's reclassification of utilities expense in order to directly assign the costs to the departments that the provider did not report the statistics. 42 CFR 413.24 CMS Pub. 15-1, Sections 23024A, 2304 and 2307A											

\*Balance carried forward from prior/to subsequent adjustments

Provider Name			Fiscal Period				Provider NPI		Adjustments	
TULARE REGIONAL MEDICAL CENTER			JULY 1, 2010 THROUGH JUNE 30, 2011				1306840723		21	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report								
		Work Sheet	Part	Title	Line	Col.				
<b><u>RECLASSIFICATIONS OF REPORTED COSTS</u></b>										
3	10A	A			73.00	7	Drugs Charged to Patients	\$1,653,803	\$90,192	\$1,743,995
	10A	A			15.00	7	Pharmacy To reclassify drugs charged to patients for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	2,005,265	(90,192)	1,915,073
4	10A	A			30.00	7	Adults and Pediatrics	\$6,882,978	\$143,320	\$7,026,298
	10A	A			43.00	7	Nursery	227,306	79,680	306,986 *
	10A	A			52.00	7	Delivery Room and Labor Room To reclassify obstetrics expense based on total revenue for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	1,690,681	(223,000)	1,467,681
5	10A	A			43.00	7	Nursery	* \$306,986	\$338,749	\$645,735
	10A	A			35.00	7	NICU To reclassify the NICU expense for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	338,749	(338,749)	0

\*Balance carried forward from prior/to subsequent adjustments

Provider Name			Fiscal Period				Provider NPI		Adjustments	
TULARE REGIONAL MEDICAL CENTER			JULY 1, 2010 THROUGH JUNE 30, 2011				1306840723		21	
Report References										
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
		Work Sheet	Part	Title	Line	Col.				
<b>ADJUSTMENTS TO REPORTED COSTS</b>										
6	10A	A			1.00	7	Capital Related Costs-Buildings and Fixtures To abate interest income against the related expense. 42 CFR 413.153(b)(2)(iii) CMS Pub. 15-1, Section 201.1 CMS Pub. 15-2, Sections 4013	\$2,485,516	(\$384,200)	\$2,101,316

Provider Name							Fiscal Period			Provider NPI		Adjustments
TULARE REGIONAL MEDICAL CENTER							JULY 1, 2010 THROUGH JUNE 30, 2011			1306840723		21
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
<b>ADJUSTMENTS TO REPORTED STATISTICS</b>												
7	9	B-1			35.00	4	NICU (Gross Salaries)	296,189	(296,189)	0		
	9	B-1			43.00	4	Nursery	186,746	296,189	482,935		
	9	B-1			35.00	14	NICU (Costed Requisitions)	40,325	(40,325)	0		
	9	B-1			43.00	14	Nursery	0	40,325	40,325		
	9	B-1			35.00	16	NICU (Gross Revenue)	722,279	(722,279)	0		
	9	B-1			43.00	16	Nursery	1,626,788	722,279	2,349,067		
							To reclassify the NICU statistics for proper cost determination and in conjunction with adjustment 5. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2328					

Provider Name							Fiscal Period		Provider NPI		Adjustments
TULARE REGIONAL MEDICAL CENTER							JULY 1, 2010 THROUGH JUNE 30, 2011		1306840723		21
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Audit Report	Cost Report									
		Work Sheet	Part	Title	Line	Col.					
<b><u>ADJUSTMENTS TO REPORTED PATIENT DAYS</u></b>											
8	4	D-1	I	XIX	1.00	1	Adults and Pediatrics	20,493	889	21,382 *	
	4A	D-1	II	XIX	42.00	2	Nursery	1,755	405	2,160 *	
	4A	D-1	II	XIX	43.00	2	Intensive Care Unit	1,445	(640)	805	
	4A	D-1	II	XIX	47.00	2	NICU	265	(176)	89 *	
							To adjust total patient days to agree with the provider's patient census reports. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2205, 2300 and 2304				
9	4	D-1	I	XIX	1.00	1	Adults and Pediatrics	* 21,382	1,058	22,440	
							To include Observation Bed Days to agree with the provider's revenue and usage reports. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2205.2, 2300 and 2304 CMS Pub. 15-2, Section 4025.1				
10	4A	D-1	II	XIX	42.00	2	Nursery	* 2,160	89	2,249	
	4A	D-1	II	XIX	47.00	2	NICU	89	(89)	0	
							To reclassify boarder baby days for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				

\*Balance carried forward from prior/to subsequent adjustments

Provider Name			Fiscal Period				Provider NPI		Adjustments	
TULARE REGIONAL MEDICAL CENTER			JULY 1, 2010 THROUGH JUNE 30, 2011				1306840723		21	
Report References										
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
		Work Sheet	Part	Title	Line	Col.				
<b>ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT</b>										
11	4A	Not Reported					Medi-Cal Administrative Days	0	21	21
	4A	Not Reported					Medi-Cal Administrative Day Rate	\$0.00	\$351.26	\$351.26
12	6	Not Reported					Medi-Cal Ancillary Charges - Radiology-Diagnostic	\$0	\$413	\$413
	6	Not Reported					Medi-Cal Ancillary Charges - Laboratory	0	3,627	3,627
	6	Not Reported					Medi-Cal Ancillary Charges - Physical Therapy	0	1,685	1,685
	6	Not Reported					Medi-Cal Ancillary Charges - Drugs Charged to Patients	0	25,664	25,664
	6	Not Reported					Medi-Cal Ancillary Charges - Total	0	31,389	31,389
13	2	Not Reported					Medi-Cal Routine Charges - Total	\$0	\$30,042	\$30,042
	2	Not Reported					Medi-Cal Ancillary Charges - Total	0	31,389	31,389
14	1	Not Reported					Medi-Cal Interim Payments	\$0	\$17,421	\$17,421
<p>To adjust Medi-Cal Settlement Data to agree with the following                      Fiscal Intermediary Payment Data:                      Service Period: 07/01/10 through 06/30/11                      Payment Period: 07/01/10 through 01/15/13                      Report Date: 02/07/13                      42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64 and 433.139                      CMS Pub. 15-1, Sections 2304, 2404, and 2408                      CCR, Title 22, Section 51173, 51511, 51541 and 51542</p>										

Provider Name							Fiscal Period		Provider NPI		Adjustments
TULARE REGIONAL MEDICAL CENTER							JULY 1, 2010 THROUGH JUNE 30, 2011		1306840723		21
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Audit Report	Cost Report									
		Work Sheet	Part	Title	Line	Col.					
<b>ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - CONTRACT</b>											
15	4	D-1	I	XIX	9.00	1.00	Medi-Cal Days - Adults and Pediatrics	5,001	(407)	4,594	
	4A	D-1	II	XIX	42.00	4.00	Medi-Cal Days - Nursery	725	177	902	
	4A	D-1	II	XIX	43.00	4.00	Medi-Cal Days - Intensive Care Unit	323	4	327	
	4A	D-1	II	XIX	47.00	4.00	Medi-Cal Days - NICU	99	(99)	0	
16	6	D-3		XIX	50.00	2	Medi-Cal Ancillary Charges - Operating Room	\$2,954,306	(\$491,894)	\$2,462,412	
	6	D-3		XIX	52.00	2	Medi-Cal Ancillary Charges - Delivery Room and Labor Room	0	2,524,266	2,524,266	
	6	D-3		XIX	54.00	2	Medi-Cal Ancillary Charges - Radiology-Diagnostic	1,322,509	337,294	1,659,803	
	6	D-3		XIX	60.00	2	Medi-Cal Ancillary Charges - Laboratory	1,709,519	1,586,920	3,296,439	
	6	D-3		XIX	62.00	2	Medi-Cal Ancillary Charges - Whole Blood & Packed Red Blood Cells	78,745	221,296	300,041	
	6	D-3		XIX	65.00	2	Medi-Cal Ancillary Charges - Respiratory Therapy	1,428,771	(313,855)	1,114,916	
	6	D-3		XIX	66.00	2	Medi-Cal Ancillary Charges - Physical Therapy	77,062	33,596	110,658	
	6	D-3		XIX	69.00	2	Medi-Cal Ancillary Charges - Electrocardiology	201,651	(83,886)	117,765	
	6	D-3		XIX	69.01	2	Medi-Cal Ancillary Charges - Cath Lab	433,458	(51,247)	382,211	
	6	D-3		XIX	70.00	2	Medi-Cal Ancillary Charges - Electroencephalography	9,844	26,295	36,139	
	6	D-3		XIX	71.00	2	Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients	980,327	883,714	1,864,041	
	6	D-3		XIX	72.00	2	Medi-Cal Ancillary Charges - Implantable Devices Charged to Patients	0	372,646	372,646	
	6	D-3		XIX	73.00	2	Medi-Cal Ancillary Charges - Drugs Charged to Patients	6,540,117	878,524	7,418,641	
	6	D-3		XIX	74.00	2	Medi-Cal Ancillary Charges - Renal Dialysis	33,483	13,473	46,956	
	6	D-3		XIX	91.00	2	Medi-Cal Ancillary Charges - Emergency	1,215,751	150,087	1,365,838	
	6	D-3		XIX	202.00	2	Medi-Cal Ancillary Charges - Total	16,985,543	6,087,229	23,072,772	
17	2	E-3	VII	XIX	8.00	1	Medi-Cal Routine Charges	\$11,913,298	(\$2,669,115)	\$9,244,183	
	2	E-3	VII	XIX	9.00	1	Medi-Cal Ancillary Charges	16,985,543	6,087,229	23,072,772	
18	3	E-3	VII	XIX	32.00	1	Deductibles	\$0	\$28,836	\$28,836	
	3	E-3	VII	XIX	33.00	1	Coinsurance	0	207,158	207,158	

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Provider Name							Fiscal Period			Provider NPI		Adjustments
TULARE REGIONAL MEDICAL CENTER							JULY 1, 2010 THROUGH JUNE 30, 2011			1306840723		21
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report				Work Sheet						

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

-Continued from previous page-

To adjust Medi-Cal Settlement Data to agree with the following  
 Fiscal Intermediary Payment Data:  
 Service Period: 07/01/10 through 06/30/11  
 Payment Period: 07/01/10 through 01/15/13  
 Report Date: 02/07/13  
 42 CFR 413.20, 413.24, 413.50, 413.53, and 433.139  
 CMS Pub. 15-1, Sections 2304, 2404, and 2408  
 CCR, Title 22, Section 51541

Provider Name				Fiscal Period				Provider NPI		Adjustments
TULARE REGIONAL MEDICAL CENTER				JULY 1, 2010 THROUGH JUNE 30, 2011				1306840723		21
Report References				Explanation of Audit Adjustments				As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report								
		Work Sheet	Part	Title	Line	Col.				
<b><u>ADJUSTMENTS TO OTHER MATTERS</u></b>										
	Contract 1	N/A					Overpayments	\$0		
19							To recover Medi-Cal overpayments because the coinsurance was not properly deducted from the amount billed. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1		\$960	
20							To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1		<u>24,314</u> \$25,274	\$25,274
21	Contract 1	N/A					Medi-Cal Credit Balances To recover outstanding Medi-Cal credit balances due the State. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1	\$0	\$98,192	\$98,192