

**REPORT  
ON THE  
COST REPORT REVIEW**

**COALINGA REGIONAL MEDICAL CENTER  
COALINGA, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1184655052**

**FISCAL PERIOD ENDED  
JUNE 30, 2012**

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

**Section Chief: Michael Harrold  
Audit Supervisor: Linda King  
Auditor: John Abdallah**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

April 24, 2014

Sandra Earls, CFO  
Coalinga Regional Medical Center  
1191 Phelps Avenue  
Coalinga, CA 93210

COALINGA REGIONAL MEDICAL CENTER  
NATIONAL PROVIDER IDENTIFIER (NPI) 1184655052  
FISCAL PERIOD ENDED JUNE 30, 2012

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 settlement for the fiscal period due the provider in the amount of \$62,114 presented in the Summary of Findings represents a proper determination in accordance with the reimbursement principles of applicable programs.

This audit report includes the:

1. Summary of Findings
2. Computation of Medi-Cal Reimbursement Settlement (NONCONTRACT Schedules)
3. Computation of Distinct Part Nursing Facility Per Diem (DPNF Schedules)
4. Computation of RHC Cost Per Visit (RHC Rate Setting Schedules)
5. Audit Adjustments Schedule

The audited settlement will be incorporated into a Statement of Account Status, which may reflect tentative retroactive adjustment determinations, payments from the provider, and other financial transactions initiated by the Department. The Statement of Account Status will be forwarded to the provider by the State's fiscal intermediary. Instructions regarding payment will be included with the Statement of Account Status.

Future long-term care prospective rates may be affected by this examination. The extent of the rate changes will be determined by the Department's Fee-For-Service Rates Development Division.

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.

Sandra Earls  
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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:**  
**COALINGA REGIONAL MEDICAL CENTER**

**Fiscal Period Ended:**  
**JUNE 30, 2012**

		SETTLEMENT	COST
<b>1. Medi-Cal Noncontract Settlement (SCHEDULE 1)</b> <b>Provider NPI: 1184655052</b>	Reported	\$ 114,591	
	Net Change	\$ (20,265)	
	Audited Amount Due Provider (State)	\$ 94,326	
<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:</b>	Reported		\$ 0
	Net Change		\$ 0
	Audited Cost		\$ 0
	Audited Amount Due Provider (State)	\$ 0	
<b>5. Distinct Part Nursing Facility (DPNF SCH 1)</b> <b>Provider NPI: 1184655052</b>	Reported		\$ 307.87
	Net Change		\$ (4.68)
	Audited Cost Per Day		\$ 303.19
	Audited Amount Due Provider (State)	\$ (30,848)	
<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>		\$ 63,478	
<b>9. Total Medi-Cal Cost</b>			\$ 0

**SUMMARY OF FINDINGS**

**Provider Name:**  
**COALINGA REGIONAL MEDICAL CENTER**

**Fiscal Period Ended:**  
**JUNE 30, 2012**

		SETTLEMENT	COST
<b>10. Rural Health Clinic (RHC RATE SETTING SCH 1)</b> <b>Provider NPI: 1184655052</b>	Reported		\$ 366.61
	Net Change		\$ (1.85)
	Audited Cost Per Visit		\$ 364.76
	Audited Amount Due Provider (State)	\$ (1,364)	
<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>		\$ (1,364)	
<b>17. Total Combined Audited Settlement Due</b> <b>Provider (State/CMSP/RHC) - (Line 8 + Line 16)</b>		\$ 62,114	

## COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:  
COALINGA REGIONAL MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2012

Provider NPI:  
1184655052

		REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)		\$ 274,033	\$ 301,647
2. Excess Reasonable Cost Over Charges (Schedule 2)		\$ 0	\$ 0
3. Medi-Cal Inpatient Hospital Based Physician Services		\$ 0	N/A
4.	\$	\$ 0	\$ 0
5. TOTAL COST-Reimbursable to Provider (Lines 1 through 4)		\$ 274,033	\$ 301,647
6. Interim Payments (Adj 16)		\$ (159,442)	\$ (185,181)
7. Balance Due Provider (State)		\$ 114,591	\$ 116,466
8. Credit Balances (Adj 18)		\$ 0	\$ (22,140)
9.	\$	\$ 0	\$ 0
10.	\$	\$ 0	\$ 0
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)		\$ 114,591	\$ 94,326
		(To Summary of Findings)	

COMPUTATION OF LESSER OF  
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:  
COALINGA REGIONAL MEDICAL CENTERFiscal Period Ended:  
JUNE 30, 2012Provider NPI:  
1184655052

REPORTED

AUDITED

## REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3) \$ 274,702 \$ 309,301

## CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj 15) \$ 81,491 \$ 106,4003. Inpatient Ancillary Service Charges (Adj 15) \$ 231,561 \$ 274,1784. Total Charges - Medi-Cal Inpatient Services \$ 313,052 \$ 380,5785. Excess of Customary Charges Over Reasonable Cost  
(Line 4 minus Line 1) \* \$ 38,350 \$ 71,2776. 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 INPATIENT ROUTINE SERVICE COSTProvider Name:  
COALINGA REGIONAL MEDICAL CENTERFiscal Period Ended:  
JUNE 30, 2012Provider NPI:  
1184655052

## 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 12)	1,524	1,765
2. Inpatient Days (include private, exclude swing-bed)	1,524	1,765
3. Private Room Days (exclude swing-bed private room) (Adj )	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj 12)	1,524	1,765
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 13)	104.00	128.25

## 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)	\$ 2,313,517	\$ 2,311,327
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)	\$ 2,313,517	\$ 2,311,327

## PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 1,045,944	\$ 1,045,944
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 1,045,944	\$ 1,045,944
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 ÷ L 28)	\$ 2.211894	\$ 2.209800
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)	\$ 686.31	\$ 592.60
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)	\$ 2,313,517	\$ 2,311,327

## PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 ÷ L 2)	\$ 1,518.06	\$ 1,309.53
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 157,878	\$ 167,947
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 0	\$ 678
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 157,878	\$ 168,625

( To Schedule 3 )

SCHEDULE OF MEDI-CAL ANCILLARY COSTS

Provider Name:  
COALINGA REGIONAL MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2012

Provider NPI:  
1184655052

		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	\$ 0	\$ 0	0.000000	\$ 0	\$ 0
51.00	Recovery Room	0	0	0.000000	0	0
52.00	Labor Room and Delivery Room	0	0	0.000000	0	0
53.00	Anesthesiology	0	0	0.000000	0	0
54.00	Radiology-Diagnostic	2,299,140	6,156,332	0.373459	29,384	10,974
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	1,479,948	2,232,529	0.662902	33,622	22,288
61.00	PBP Clinical Laboratory Services-Program Only	0	0	0.000000	0	0
62.00	Whole Blood & Packed Red Blood Cells	32,913	21,973	1.497877	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	478,876	584,588	0.819168	12,839	10,517
66.00	Physical Therapy	580,986	862,368	0.673710	236	159
67.00	Occupational Therapy	0	0	0.000000	0	0
68.00	Speech Pathology	0	0	0.000000	0	0
69.00	Electrocardiology	0	0	0.000000	0	0
70.00	Electroencephalography	0	0	0.000000	0	0
71.00	Medical Supplies Charged to Patients	891,700	399,610	2.231426	7,070	15,776
72.00	Implantable Devices Charged to Patients	0	0	0.000000	0	0
73.00	Drugs Charged to Patients	1,184,281	2,144,549	0.552228	91,496	50,527
74.00	Renal Dialysis	0	0	0.000000	0	0
75.00	ASC (Non-Distinct Part)	0	0	0.000000	0	0
76.00	Other Ancillary (specify)	0	0	0.000000	0	0
77.00		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
86.00		0	0	0.000000	0	0
87.00		0	0	0.000000	0	0
87.01		0	0	0.000000	0	0
88.00	Rural Health Clinic (RHC)	1,027,164	249,588	4.115440	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	3,075,384	10,057,448	0.305782	99,531	30,435
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>\$ 11,050,392</b>	<b>\$ 22,708,985</b>		<b>\$ 274,178</b>	<b>\$ 140,676</b>

(To Schedule 3)

\* From Schedule 8, Column 26

ADJUSTMENTS TO MEDI-CAL CHARGES

Provider Name:  
COALINGA REGIONAL MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2012

Provider NPI:  
1184655052

ANCILLARY CHARGES		REPORTED	ADJUSTMENTS (Adj 14)	AUDITED
50.00	Operating Room	\$ 0	\$	\$ 0
51.00	Recovery Room			0
52.00	Labor Room and Delivery Room			0
53.00	Anesthesiology			0
54.00	Radiology-Diagnostic	27,017	2,367	29,384
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	29,187	4,435	33,622
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	9,408	3,431	12,839
66.00	Physical Therapy	125	111	236
67.00	Occupational Therapy			0
68.00	Speech Pathology			0
69.00	Electrocardiology			0
70.00	Electroencephalography			0
71.00	Medical Supplies Charged to Patients	5,317	1,753	7,070
72.00	Implantable Devices Charged to Patients	0		0
73.00	Drugs Charged to Patients	74,733	16,763	91,496
74.00	Renal Dialysis			0
75.00	ASC (Non-Distinct Part)			0
76.00	Other Ancillary (specify)			0
77.00				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
86.00				0
87.00				0
87.01				0
88.00	Rural Health Clinic (RHC)			0
89.00	Federally Qualified Health Center (FQHC)			0
90.00	Clinic			0
91.00	Emergency	85,774	13,757	99,531
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>\$ 231,561</b>	<b>\$ 42,617</b>	<b>\$ 274,178</b>

(To Schedule 5)



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

**Provider Name:**  
**COALINGA REGIONAL MEDICAL CENTER**

**Fiscal Period Ended:**  
**JUNE 30, 2012**

**Provider NPI:**  
**1184655052**

	<b>REPORTED</b>	<b>AUDITED</b>	<b>DIFFERENCE</b>
<b>COMPUTATION OF DISTINCT PART (DP) NURSING FACILITY PER DIEM</b>			
1. Distinct Part Ancillary Cost (DPNF Sch 3)	\$ 0	\$ 0	\$ 0
2. Distinct Part Routine Cost (DPNF Sch 2)	\$ 8,013,458	\$ 7,891,694	\$ (121,764)
3. Total Distinct Part Facility Cost (Lines 1 & 2)	\$ 8,013,458	\$ 7,891,694	\$ (121,764)
4. Total Distinct Part Patient Days (Adj )	26,029	26,029	0
5. Average DP Per Diem Cost (Line 3 ÷ Line 4)	\$ 307.87	\$ 303.19	\$ (4.68)
<b>DPNF OVERPAYMENTS AND OVERBILLINGS</b>			
6. Medi-Cal Overpayments (Adj 19)	\$ 0	\$ (30,848)	\$ (30,848)
7. Medi-Cal Credit Balances (Adj )	\$ 0	\$ 0	\$ 0
8. MEDI-CAL SETTLEMENT Due Provider (State)	\$ 0	\$ (30,848)	\$ (30,848)
	(To Summary of Findings)		
<b>GENERAL INFORMATION</b>			
9. Total Licensed Distinct Part Beds (C/R, W/S S-3)	114	114	0
10. Total Licensed Capacity (All levels) (Adj )	136	136	0
11. Total Medi-Cal DP Patient Days (Adj 17)	24,386	23,623	(763)
<b>CAPITAL RELATED COST</b>			
12. Direct Capital Related Cost	N/A	\$ 0	N/A
13. Indirect Capital Related Cost (DPNF Sch 5)	N/A	\$ 1,165,851	N/A
14. Total Capital Related Cost (Lines 12 & 13)	N/A	\$ 1,165,851	N/A
<b>TOTAL SALARY &amp; BENEFITS</b>			
15. Direct Salary & Benefits Expenses	N/A	\$ 2,551,432	N/A
16. Allocated Salary & Benefits (DPNF Sch 5)	N/A	\$ 2,443,365	N/A
17. Total Salary & Benefits Expenses (Lines 15 & 16)	N/A	\$ 4,994,797	N/A

## SUMMARY OF DISTINCT PART FACILITY EXPENSES

Provider Name:  
COALINGA REGIONAL MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2012

Provider NPI:  
1184655052

COL.	COST CENTER DIRECT AND ALLOCATED EXPENSE	REPORTED	AUDITED *	DIFFERENCE
0.00	Distinct Part	\$ 3,087,817	\$ 3,031,100	\$ (56,717)
1.00	Capital Related Costs-Buildings and Fixtures	390,266	391,334	1,068
2.00	Capital Related Costs-Movable Equipment	263,037	244,552	(18,485)
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	782,867	782,581	(286)
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	846,541	830,486	(16,055)
6.00	Maintenance and Repairs	208,570	208,145	(425)
7.00	Operation of Plant	242,525	241,547	(978)
8.00	Laundry and Linen Service	199,965	199,482	(483)
9.00	Housekeeping	206,200	205,706	(494)
10.00	Dietary	1,261,504	1,246,090	(15,414)
11.00	Cafeteria	98,156	86,335	(11,821)
12.00	Maintenance of Personnel		0	0
13.00	Nursing Administration	265,096	264,608	(488)
14.00	Central Services and Supply		0	0
15.00	Pharmacy		0	0
16.00	Medical Records & Library	160,914	159,727	(1,187)
17.00	Social Service		0	0
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
101.00	TOTAL DIRECT AND ALLOCATED EXPENSES	\$ 8,013,458	\$ 7,891,694	\$ (121,764)

(To DPNF Sch 1)

\* From Schedule 8, line 44.





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

**Provider Name:**  
**COALINGA REGIONAL MEDICAL CENTER**

**Fiscal Period Ended:**  
**JUNE 30, 2012**

**Provider NPI:**  
**1184655052**

<b>COL.</b>	<b>COST CENTER</b>	<b>AUDITED CAP RELATED * (COL 1)</b>	<b>AUDITED SAL &amp; EMP BENEFITS * (COL 2)</b>
1.00	Capital Related Costs-Buildings and Fixtures	\$ 391,334	\$ N/A
2.00	Capital Related Costs-Movable Equipment	244,552	N/A
3.00	Other Capital Related Costs	0	N/A
3.01		0	N/A
3.02		0	N/A
3.03		0	N/A
3.04		0	N/A
3.05		0	N/A
3.06		0	N/A
3.07		0	N/A
3.08		0	N/A
3.09		0	N/A
4.00	Employee Benefits	10,456	772,124
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	189,704	344,432
6.00	Maintenance and Repairs	17,973	74,396
7.00	Operation of Plant	35,772	18,306
8.00	Laundry and Linen Service	19,531	64,741
9.00	Housekeeping	20,063	143,032
10.00	Dietary	166,947	681,265
11.00	Cafeteria	17,658	40,454
12.00	Maintenance of Personnel	0	0
13.00	Nursing Administration	16,511	227,559
14.00	Central Services and Supply	0	0
15.00	Pharmacy	0	0
16.00	Medical Records & Library	35,350	77,056
17.00	Social Service	0	0
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
101	<b>TOTAL ALLOCATED INDIRECT EXPENSES</b>	<b>\$ 1,165,851</b>	<b>\$ 2,443,365</b>

\* These amounts include Skilled Nursing Facility expenses,  
line 44.

(To DPNF SCH 1)

**DETERMINATION OF  
MEDI-CAL RHC PPS RATE ADJUSTMENT**

**Provider Name:**  
COALINGA REGIONAL MEDICAL CENTER

**Fiscal Period Ended:**  
JUNE 30, 2012

**Provider NPI:**  
1184655052

	REPORTED	AUDITED
<b>A. DETERMINATION OF PPS RATE CHANGE FOR RHC SERVICES</b>		
1. Medi-Cal RHC Cost Per Visit (RHC Rate Setting Sch 2, Ln 5)	\$ 366.61	\$ 364.76
2. Interim Rate Paid	\$ 134.59	\$ 134.59
3. Net Increase or Decrease in RHC Rate (Ln 1 - Ln 2)	\$ 232.02	\$ 230.17
4.	\$ 0.00	\$ 0.00
5.	\$ 0.00	\$ 0.00
<b>B. AUDITED AMOUNT DUE STATE</b>		
1. Medi-Cal Credit Balances (Adj )	\$ 0	\$ 0
2. Medi-Cal Overpayments (Adj 20)	\$ 0	\$ (1,364)
3. Other _____ (Adj )	\$ 0	\$ 0
4. Balance Due Provider / (State) (Sum of Lines 1-3)	\$ 0	\$ (1,364)
	(To Summary of Findings)	

## COMPUTATION OF RATE SETTING

Provider Name:  
COALINGA REGIONAL MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2012

Provider NPI:  
1184655052

	REPORTED	AUDITED
<b>A. CALCULATION OF PER-VISIT RATE FOR RHC SERVICES</b>		
1. Total Cost of RHC Services (Sch 8, Col 0)	\$ 544,914	\$ 544,914
2. Parent Provider Overhead Cost Allocation (Sch 8, Col. 27 - Col 1)	\$ 487,464	\$ 482,250
3. Total Allowable Cost of RHC Services (Line 1 + Line 2)	\$ 1,032,378	\$ 1,027,164
4. Total Visits for PPS Rate Calculation (From Part B, Line 14, Col 5)	2,816	2,816
5. Newly Calculated Per-Visit Rate ( Line 3 / Line 4 )	\$ 366.61	\$ 364.76
	(To RHC Rate Setting Sch 1)	

## B. PRODUCTIVITY STANDARDS ASSESSMENT

## VISITS AND PRODUCTIVITY \*

Positions	1 ** Number of FTEs (Adj )	2 Total Visits (Adj )	3 Productivity Standard (1)	4 Minimum Visits (Col. 1xCol. 3)	5 Greater of Col 2 or Col 4
1. Physicians			4,200	0	
2. Physicians Assistants			2,100	0	
3. Nurse Practitioners	1.33	2,482	2,100	2,793	
<b>4. Subtotal (Sum of Lines 1-3)</b>	<b>1.33</b>	<b>2,482</b>	<b>N/A</b>	<b>2,793</b>	<b>2,793</b>
5. Doctor of Dental Surgery (DDS)					0
6. Certified Nurse Midwife					0
7. Registered Dental Hygienist					0
8. Visiting Nurse					0
9. Clinical Psychologist					0
10. Licensed Clinical Social Worker					0
11. Comprehensive Perinatal Health Worker					0
12. Physician Services Under Agreement		23			23
13. Other Practitioners and/or Visits					0
14. Total Visits	N/A	2,505			2,816

(To Part A, Line 4)

\* From Cost Report, Worksheet M-2

\*\* Productive time only, net of all time spent in non-patient care activities (i.e., supervising, chart reviews, etc.)

(1) The productivity standard for physicians is 4,200 and 2,100 for physician assistants and nurse practitioners. If an exception to the standard has been granted (Worksheet S-8, line 12 equals "Y"), column 3, lines 1 thru 3 of this worksheet should contain, at a minimum, one element that is different than the standard.

## TRIAL BALANCE OF EXPENSES - RHC

Provider Name:  
COALINGA REGIONAL MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2012

Provider NPI:

1184655052

		REPORTED *	ADJUSTMENTS (Adj)	AUDITED
<b>FACILITY HEALTH CARE STAFF COST</b>				
1.00	Physician	\$	\$	0
2.00	Physician Assistant			0
3.00	Nurse Practitioner	165,021	0	165,021
4.00	Visiting Nurse			0
5.00	Other Nurse	75,886	0	75,886
6.00	Clinical Psychologist			0
7.00	Clinical Social Worker			0
8.00	Laboratory Technician			0
9.00	Other Facility Health Care Staff	17,058	0	17,058
10.00				0
11.00				0
12.00				0
13.00	Subtotal - Facility Health Care Staff Cost (Sum of Lines 1-12)	257,965	0	257,965
<b>COSTS UNDER AGREEMENT</b>				
14.00	Physician Services under Agreement	50,850	0	50,850
15.00	Physician Supervision under Agreement			0
16.00	Other Costs under Agreement			0
17.00	Subtotal - Costs Under Agreement (Sum of Lines 14-16)	50,850	0	50,850
<b>OTHER HEALTH CARE COSTS</b>				
18.00	Pharmacy	0		0
19.00	Dental	0		0
20.00	Optometry	0		0
21.00	Medical Supplies	11,172		11,172
22.00	Depreciation-Medical Equipment	0		0
23.00	Professional Liability Insurance	0		0
24.00	Transportation (Health Care Staff)	0		0
25.00	Other (Specify)	155,432		155,432
26.00	Subtotal (SUM OF LINES 18-25)	166,604	0	166,604
27.00	Total Costs of Health Care Services (Sum of Lines 13, 17 and 26)	475,419	0	475,419
<b>COSTS OTHER THAN RHC SERVICES</b>				
28.00	Nonallowable GME Costs			0
29.00	All Other Nonreimbursable Costs			0
30.00	Total Nonreimbursable Costs (Sum of Lines 28-29)	0	0	0
<b>FACILITY OVERHEAD</b>				
31.00	Facility Costs			0
32.00	Administrative Costs	69,495		69,495
33.00	Total Facility Overhead (Sum of Lines 31-32)	69,495	0	69,495
34.00	Total Facility Costs (Sum of Lines 13, 17, 26, 30, and 33)	544,914	0	544,914











Provider Name:  
COALINGA REGIONAL MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2012

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	0	0
191.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
192.00 Physicians' Private Offices	0	0	0	0	0	0	0	0	0	0	210,980	39,378
193.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	8,391	1,566
193.01	0	0	0	0	0	0	0	0	0	0	0	0
194.00 Physicians' Meals	0	1,822	0	0	0	0	0	0	0	0	34,681	6,473
193.03	0	0	0	0	0	0	0	0	0	0	0	0
193.04	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	<u>2,916,076</u>	0	0	0	0	0	0	0	0	<u>21,916,875</u>	<u>3,447,250</u>





Provider Name:  
COALINGA REGIONAL MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2012

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	0	0	0	0	0	0	0	0	0	0	0
191.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
192.00 Physicians' Private Offices	112,217	130,225	0	110,902	0	0	0	0	0	0	0	0
193.00 Nonpaid Workers	2,746	3,187	0	2,714	0	0	0	0	0	0	0	0
193.01	0	0	0	0	0	0	0	0	0	0	0	0
194.00 Physicians' Meals	0	0	0	0	0	0	0	0	0	0	0	0
193.03	0	0	0	0	0	0	0	0	0	0	0	0
193.04	0	0	0	0	0	0	0	0	0	0	0	0
	0											
TOTAL	<u>750,744</u>	<u>836,173</u>	<u>264,372</u>	<u>694,510</u>	<u>1,330,591</u>	<u>184,057</u>	<u>0</u>	<u>398,794</u>	<u>232,513</u>	<u>877,675</u>	<u>503,632</u>	<u>0</u>





STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.3

Provider Name:  
COALINGA REGIONAL MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2012

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	0	0	0
191.00 Research	0	0	0	0	0	0	0	0	0	0	0
192.00 Physicians' Private Offices	0	0	0	0	0	0	0	0	603,702	0	603,702
193.00 Nonpaid Workers	0	0	0	0	0	0	0	0	18,605	0	18,605
193.01	0	0	0	0	0	0	0	0	0	0	0
194.00 Physicians' Meals	0	0	0	0	0	0	0	0	41,154	0	41,154
193.03	0	0	0	0	0	0	0	0	0	0	0
193.04	0	0	0	0	0	0	0	0	0	0	0
<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>21,916,875</u>	<u>0</u>	<u>21,916,875</u>











STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:  
COALINGA REGIONAL MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2012

	EMP BENE (GROSS SALARIES) 4.00 (Adj)	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 (SQ FT) 6.00 (Adj)
105.00											0	
106.00											0	
107.00											0	
108.00											0	
109.00											0	
110.00											0	
111.00											0	
112.00											0	
113.00											0	
114.00											0	
115.00											0	
116.00											0	
117.00											0	
190.00											0	
191.00											0	
192.00											210,980	11,808
193.00											8,391	289
193.01											0	
194.00	Physicians' Meals	5,941									34,681	
193.03											0	
193.04											0	
TOTAL	9,507,223	0	0	0	0	0	0	0	0		18,469,625	78,997
COST TO BE ALLOCATED	2,916,076	0	0	0	0	0	0	0	0		3,447,250	750,744
UNIT COST MULTIPLIER - SCH 8	0.306722	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000		0.186644	9.503453

Provider Name:

Fiscal Period Ended:

COALINGA REGIONAL MEDICAL CENTER

JUNE 30, 2012

	OPER PLANT (SQ FT) (Adj)	LAUNDRY & LINEN (LB LNDRY) (Adj)	HOUSE-KEEPING (SQ FT) (Adj)	DIETARY (MEALS SERVED) (Adj 11)	CAFETERIA (PAID FTE'S) (Adj)	MANT OF PERSONNEL (Adj)	NURSING ADMIN (NURSE HR) (Adj)	CENT SERV & SUPPLY (CSTD REQUIS) (Adj)	PHARMACY (COST REQUIS) (Adj)	MED REC (GROSS CHARGES) (Adj)	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	Laundry and Linen Service 526											
9.00	Housekeeping 1,347											
10.00	Dietary 4,101 1,810 4,101											
11.00	Cafeteria 984 984											
12.00	Maintenance of Personnel											
13.00	Nursing Administration 296 296 201											
14.00	Central Services and Supply 2,404 2,404 149											
15.00	Pharmacy 445 445 409											
16.00	Medical Records & Library 2,942 2,942 423											
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												
<b>INPATIENT ROUTINE COST CENTERS</b>												
30.00	Adults & Pediatrics (Gen Routine) 8,099 28,288 8,099 4,791 2,776 29,593 1,045,944											
31.00	Intensive Care Unit											
32.00	Coronary Care Unit											
33.00	Burn Intensive Care Unit											
34.00	Surgical Intensive Care Unit											
35.00	Other Special Care (specify)											
40.00	Subprovider - IPF											
41.00	Subprovider - IRF											
42.00	Subprovider (specify)											
43.00	Nursery											
44.00	Skilled Nursing Facility 21,902 265,367 21,902 70,651 9,863 131,370 11,032,952											
45.00	Nursing Facility											
46.00	Other Long Term Care											
47.00												



STATE OF CALIFORNIA

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

SCHEDULE 9.2

Provider Name:  
COALINGA REGIONAL MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2012

	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 11)	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)	PHARMACY (COST REQUIS) 15.00 (Adj)	MED REC (GROSS CHARGES) 16.00 (Adj)	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												
191.00 Research												
192.00 Physicians' Private Offices	11,808		11,808									
193.00 Nonpaid Workers	289		289									
193.01												
194.00 Physicians' Meals												
193.03												
193.04												
TOTAL	75,819	351,688	73,946	75,442	21,027	0	197,989	100	100	34,787,881	0	0
COST TO BE ALLOCATED	836,173	264,372	694,510	1,330,591	184,057	0	398,794	232,513	877,675	503,632	0	0
UNIT COST MULTIPLIER - SCH 8	11.028539	0.751723	9.392129	17.637266	8.753388	0.000000	2.014222	2325.1309	8776.7480	0.014477	0.000000	0.000000

Provider Name:  
COALINGA REGIONAL MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2012

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 Other Special Care (specify)
- 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:  
COALINGA REGIONAL MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2012

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 Labor Room and Delivery 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
- 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
- 75.00 ASC (Non-Distinct Part)
- 76.00 Other Ancillary (specify)
- 77.00
- 78.00
- 79.00
- 80.00
- 81.00
- 82.00
- 83.00
- 84.00
- 85.00
- 86.00
- 87.00
- 87.01
- 88.00 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:  
COALINGA REGIONAL MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2012

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	<b>GENERAL SERVICE COST CENTERS</b>			
1.00	Capital Related Costs-Buildings and Fixtures	\$ 1,934,865	\$ 5,297	\$ 1,940,162
2.00	Capital Related Costs-Movable Equipment	1,162,275	(81,675)	1,080,600
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	2,877,113	0	2,877,113
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	2,335,802	(8,136)	2,327,666
6.00	Maintenance and Repairs	543,847	0	543,847
7.00	Operation of Plant	586,934	0	586,934
8.00	Laundry and Linen Service	182,633	0	182,633
9.00	Housekeeping	420,736	0	420,736
10.00	Dietary	755,414	0	755,414
11.00	Cafeteria	106,604	(20,318)	86,286
12.00	Maintenance of Personnel		0	0
13.00	Nursing Administration	244,680	0	244,680
14.00	Central Services and Supply	51,279	0	51,279
15.00	Pharmacy	554,581	0	554,581
16.00	Medical Records & Library	218,673	0	218,673
17.00	Social Service		0	0
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)	1,045,686	0	1,045,686
31.00	Intensive Care Unit		0	0
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	Other Special Care (specify)		0	0
40.00	Subprovider - IPF		0	0
41.00	Subprovider - IRF		0	0
42.00	Subprovider (specify)		0	0
43.00	Nursery		0	0
44.00	Skilled Nursing Facility	3,087,817	(56,717)	3,031,100
45.00	Nursing Facility		0	0
46.00	Other Long Term Care		0	0
47.00			0	0

## TRIAL BALANCE OF EXPENSES

Provider Name:  
COALINGA REGIONAL MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2012

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	<b>ANCILLARY COST CENTERS</b>			
50.00	Operating Room	\$	\$ 0	\$ 0
51.00	Recovery Room		0	0
52.00	Labor Room and Delivery Room		0	0
53.00	Anesthesiology		0	0
54.00	Radiology-Diagnostic	1,334,002	0	1,334,002
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	1,330,585	(356,932)	973,653
61.00	PBP Clinical Laboratory Services-Program Only		0	0
62.00	Whole Blood & Packed Red Blood Cells	27,468	0	27,468
63.00	Blood Storing, Processing, & Trans.		0	0
64.00	Intravenous Therapy		0	0
65.00	Respiratory Therapy	242,929	0	242,929
66.00	Physical Therapy	258,042	0	258,042
67.00	Occupational Therapy		0	0
68.00	Speech Pathology		0	0
69.00	Electrocardiology		0	0
70.00	Electroencephalography		0	0
71.00	Medical Supplies Charged to Patients	193,698	356,932	550,630
72.00	Implantable Devices Charged to Patients		0	0
73.00	Drugs Charged to Patients	232,217	0	232,217
74.00	Renal Dialysis		0	0
75.00	ASC (Non-Distinct Part)		0	0
76.00	Other Ancillary (specify)		0	0
77.00			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
86.00			0	0
87.00			0	0
87.01			0	0
88.00	Rural Health Clinic (RHC)	544,914	0	544,914
89.00	Federally Qualified Health Center (FQHC)		0	0
90.00	Clinic		0	0
91.00	Emergency	1,772,771	0	1,772,771
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>	\$ 22,045,565	\$ (161,549)	\$ 21,884,016
	<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:  
COALINGA REGIONAL MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2012

		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		0	0
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
191.00	Research		0	0
192.00	Physicians' Private Offices		0	0
193.00	Nonpaid Workers		0	0
193.01			0	0
194.00	Physicians' Meals	12,541	20,318	32,859
193.03			0	0
193.04			0	0
	<b>SUBTOTAL</b>	<b>\$ 12,541</b>	<b>\$ 20,318</b>	<b>\$ 32,859</b>
200	<b>TOTAL</b>	<b>\$ 22,058,106</b>	<b>\$ (141,231)</b>	<b>\$ 21,916,875</b>

(To Schedule 8)













Provider Name							Fiscal Period			Provider NPI		Adjustments
COALINGA REGIONAL MEDICAL CENTER							JULY 1, 2011 THROUGH JUNE 30, 2012			1184655052		20
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			60.00	7	Laboratory		\$1,330,585	(\$356,932)	\$973,653	
	10A	A			71.00	7	Medical Supplies Charged to Patients To adjust the provider's reclassification of medical supplies to agree with the provider's general ledger. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2300, 2304 and 2306		193,698	356,932	550,630	
2	10A	A			11.00	7	Cafeteria		\$106,604	(\$20,318)	\$86,286	
	10A	A			194.00	7	Physician's Meals To adjust the provider's reclassification of nonreimbursable meal cost to a nonreimbursable cost center. 42 CFR 413.9 and 413.24 CMS Pub. 15-1, Sections 2102.2, 2102.3 and 2105.2		12,541	20,318	32,859	
3	10A	A			2.00	7	New Capital Related Costs - Movable Equipment		\$1,162,275	(\$5,297)	\$1,156,978 *	
	10A	A			1.00	7	New Capital Related Costs - Buildings and Fixtures To reclassify leasehold improvement depreciation expense to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		1,934,865	5,297	1,940,162	

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
COALINGA REGIONAL MEDICAL CENTER							JULY 1, 2011 THROUGH JUNE 30, 2012		1184655052		20
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 COSTS</b>											
	10A	A			5.00	7	Administrative and General	\$2,335,802			
4							To eliminate political contributions/lobby fees not related to patient care. 42 CFR 413.9(c)(3) CMS Pub. 15-1, Sections 2102.2, 2104 and 2139		(\$3,136)		
5							To eliminate legal expenses due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		<u>(5,000)</u> (\$8,136)	\$2,327,666	
	10A	A			44.00	7	Skilled Nursing Facility	\$3,087,817			
6							To eliminate rental items not included in the rate. CCR, Title 22, Section 51511		(\$32,789)		
7							To eliminate items not included in the rate. CCR, Title 22, Section 51511		(16,553)		
8							To eliminate items not included in the rate. CCR, Title 22, Section 51511		<u>(7,375)</u> (\$56,717)	\$3,031,100	
	10A	A			2.00	7	New Capital Related Costs - Movable Equipment *	\$1,156,978			
9							To eliminate depreciation expense on operating room assets not in use. 42 CFR 413.9 CMS Pub. 15-1, Section 2132		(\$74,599)		
10							To eliminate depreciation expense of items not included in the rate. CCR, Title 22, Sections 51310 and 51511		<u>(1,779)</u> (\$76,378)	\$1,080,600	

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments
COALINGA REGIONAL MEDICAL CENTER							JULY 1, 2011 THROUGH JUNE 30, 2012			1184655052		20
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><u>ADJUSTMENT TO REPORTED STATISTICS</u></b>												
11	9	B-1			30.00	10	Adults and Pediatrics (Meals Served)	4,173	618	4,791		
	9	B-1			44.00	10	Skilled Nursing Facility To adjust dietary statistics to agree with the audited patient days. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306	71,269	(618)	70,651		

Provider Name							Fiscal Period			Provider NPI		Adjustments
COALINGA REGIONAL MEDICAL CENTER							JULY 1, 2011 THROUGH JUNE 30, 2012			1184655052		20
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>ADJUSTMENT TO REPORTED PATIENT DAYS</u></b>												
12	4	D-1	I	XIX	1.00	1	Total Inpatient Days	1,524	241	1,765		
	4	D-1	I	XIX	4.00	1	Semi-Private Room Days	1,524	241	1,765		
							To include observation bed days for proper cost determination.					
							42 CFR 413.20, 413.24 and 413.50					
							CMS Pub. 15-1, Sections 2205, 2300 and 2304					

Provider Name							Fiscal Period		Provider NPI		Adjustments
COALINGA REGIONAL MEDICAL CENTER							JULY 1, 2011 THROUGH JUNE 30, 2012		1184655052		20
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</b>											
13	4	D-1		XIX	9.00	1	Medi-Cal Inpatient Days - Adults and Pediatrics	104.00	24.25	128.25	
	4A	Not Reported					Medi-Cal Administrative Days	0	2	2	
	4A	Not Reported					Medi-Cal Administrative Day Rate	\$0	\$339.04	\$339.04	
14	6	D-3		XIX	54.00	2	Medi-Cal Ancillary Charges - Radiology - Diagnostic	\$27,017	\$2,367	\$29,384	
	6	D-3		XIX	60.00	2	Medi-Cal Ancillary Charges - Laboratory	29,187	4,435	33,622	
	6	D-3		XIX	65.00	2	Medi-Cal Ancillary Charges - Respiratory Therapy	9,408	3,431	12,839	
	6	D-3		XIX	66.00	2	Medi-Cal Ancillary Charges - Physical Therapy	125	111	236	
	6	D-3		XIX	71.00	2	Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients	5,317	1,753	7,070	
	6	D-3		XIX	73.00	2	Medi-Cal Ancillary Charges - Drugs Charged to Patients	74,733	16,763	91,496	
	6	D-3		XIX	91.00	2	Medi-Cal Ancillary Charges - Emergency	85,774	13,757	99,531	
	6	D-3		XIX	200.00	2	Medi-Cal Ancillary Charges - Total	231,561	42,617	274,178	
15	2	E-3	VII	XIX	8.00	1	Medi-Cal Routine Charges - Total	\$81,491	\$24,909	\$106,400	
	2	E-3	VII	XIX	9.00	1	Medi-Cal Ancillary Charges - Total	231,561	42,617	274,178	
16	3	E-3	VII	XIX	33.00	1	Medi-Cal Coinsurance	\$669	\$6,985	\$7,654	
	1	E-3	VII	XIX	41.00	1	Medi-Cal Interim Payments	159,442	25,739	185,181	
To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary Payment Data: Service Period: July 1, 2011 through June 30, 2012 Payment Period: July 1, 2011 through June 30, 2013 Report Date: July 25, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64 and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404 and 2408 CCR, Title 22, Sections 51173, 51511, 51541 and 51542											

Provider Name							Fiscal Period			Provider NPI		Adjustments
COALINGA REGIONAL MEDICAL CENTER							JULY 1, 2011 THROUGH JUNE 30, 2012			1184655052		20
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>ADJUSTMENT TO REPORTED MEDI-CAL SETTLEMENT DATA - DPNF</b>												
17	DPNF 1	D-1		XIX	9.00	1	Medi-Cal Days - Skilled Nursing Facility To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary Payment Data: Service Period: July 1, 2011 through June 30, 2012 Payment Period: July 1, 2011 through June 30, 2013 Report Date: July 25, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64 and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404 and 2408 CCR, Title 22, Sections 51173, 51511, 51541 and 51542	24,386	(763)	23,623		

Provider Name			Fiscal Period				Provider NPI		Adjustments		
COALINGA REGIONAL MEDICAL CENTER			JULY 1, 2011 THROUGH JUNE 30, 2012				1184655052		20		
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><u>ADJUSTMENTS TO OTHER MATTERS</u></b>											
18	1	N/A						Medi-Cal Credit Balances	\$0	\$22,140	\$22,140
To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1											
19	DPNF 1	N/A						Medi-Cal Overpayments	\$0	\$30,848	\$30,848
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											
20	RHC 1	N/A						Medi-Cal Overpayments	\$0	\$1,364	\$1,364
To recover payments due to insufficient documentation. 42 CFR 405.2463, 405.2470, 405.2448, 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1											