

**REPORT
ON THE
FEDERALLY QUALIFIED HEALTH CENTER
RATE SETTING COST REPORT REVIEW
TULARE PEDIATRIC HEALTH CARE CENTER**

PROVIDER NUMBER: 1831343771

**FISCAL PERIOD ENDED
JUNE 30, 2010**

**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

March 7, 2014

Timothy Lutz
Director of Fiscal Operations
County of Tulare HHSA
5957 S. Mooney Boulevard
Visalia, CA 93277-9394

PROVIDER: TULARE PEDIATRIC HEALTH CARE CENTER
NATIONAL PROVIDER IDENTIFIER: 1831343771
FISCAL PERIOD ENDED: JUNE 30, 2010

We have examined the Clinic's Federally Qualified Health Center (FQHC) Medi-Cal rate setting cost report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code. It was limited to a review of the rate setting cost report, accompanying financial statements, Medi-Cal Paid Claims Summary Report, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

The prospective payment system (PPS) rate as presented in Schedule 1 represents a proper determination in accordance with the reimbursement principles of the program. Your rates and effective dates are as follows:

<u>PPS Rate</u>	<u>Effective Date</u>
\$120.98	October 1, 2010

In addition, your rate will be increased to:	\$121.46, effective October 1, 2011
	\$122.19, effective October 1, 2012
	\$123.17, effective October 1, 2013

To reflect the MEI increases of .4%, .6% and .8% respectively.

In our opinion, there is an overpayment for the above period due the State in the amount of \$8,422.

This Audit Report includes the:

1. Computation of Medi-Cal Prospective Payment System Rate (Schedule 1) and supporting schedules
2. Audit Adjustments

The Medi-Cal overpayment 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.

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.

Timothy Lutz
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If you have further 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

COMPUTATION OF MEDI-CAL PROSPECTIVE PAYMENT SYSTEM RATE

Provider Legal Name:
TULARE PEDIATRIC HEALTH CARE
CENTER

Provider No. (NPI)
1831343771

Fiscal Period Ended:
JUNE 30, 2010

PART A - DETERMINATION OF OVERHEAD APPLICABLE TO MEDICAL SERVICES	REPORTED	AUDITED
1. Cost of Services Excluding Overhead (Sch 2, L 29)	\$ 2,873,764	\$ 1,766,316
2. Nonreimbursable Costs Excluding Overhead (Sch 2, L 57)	101,018	34,705
3. Cost of All Services Excluding Overhead (L A1 + L A2)	\$ 2,974,782	\$ 1,801,021
4. Percentage of Nonreimbursable Costs (L A2 / L A3)	0.033958	0.019270
5. Total Overhead (Sch 2, L 53)	\$ 611,405	\$ 1,116,577
6. Overhead Applicable to Nonreimbursable Costs (L A4 * L A5)	20,762	21,516
7. Overhead Applicable to Medical Services (L A5 - L A6)	590,643	1,095,061
8. Total Cost of Medical Services (L A1 + L A7)	\$ 3,464,407	\$ 2,861,377
PART B - DETERMINATION OF PPS RATE		
1. Total Medical Costs (L A8)	\$ 3,464,407	\$ 2,861,377
2. Total FQHC/RHC Visits (Adj.)	23,651	23,651
3. Total FQHC/RHC Nonreimbursable Services Visits (Adj. 18)	3,011	0
4. FQHC/RHC Adjusted Visits (L B2 - L B3)	20,640	23,651
5. FQHC/RHC PPS Rate Per Visit (L B1 / L B4)	\$ 167.85	\$ 120.98
PART C - MEDI-CAL OVERPAYMENTS		
1. Overpayments (Adj. 19-20)	\$ 0	\$ (240)
2. Credit Balances (Adj. 21)	\$ 0	\$ (8,202)
3. Total Medi-Cal Settlement Due Provider (State)	\$ 0	\$ (8,442)

SCHEDULE OF TRIAL BALANCE EXPENSES

Provider Legal Name:

Provider No. (NPI)

Fiscal Period Ended:

TULARE PEDIATRIC HEALTH CARE CENTER

1831343771

JUNE 30, 2010

Cost Center

	REPORTED	ADJUSTMENTS (From Sch 2A)	ACCEPTED AS FILED
FQHC/RHC Health Care Cost			
1. Physician		\$0	\$0
2. Physician Assistant		0	0
3. Nurse Practitioner		0	0
4. Other Nurse		0	0
5. Laboratory Technician		0	0
6. Clinical Social Workers & Mental Health		0	0
7. Medical Support-CPSP Providers		0	0
8. Medical Support-Mas, Case Managers		0	0
9. Speech and Hearing - OT, PT, SLP		0	0
10. Support Staff		0	0
11. Medical Registration		0	0
12. Fringe Benefits	0	0	0
13. Subtotal-FQHC Health Care Costs	\$0	\$0	\$0
14. Physician Services Under Agreement	\$2,403,457	(\$707,362)	\$1,696,095
15. Physician Supervision	0	0	0
16.	0	0	0
17. Other Health Care Costs			
18. Pharmacy	\$0	\$0	\$0
19. Dental		0	0
20. Optometry		0	0
21. Medical Supplies	53,640	0	53,640
22. Depreciation-Medical Equipment		0	0
23. Professional Liability Insurance		0	0
24. Home Office Direct Cost (schedule 6)		0	0
25. Laboratory		0	0
26. Other (Other Medical Expenses)		0	0
27. Other (Specify): Schedule 3	416,667	(400,086)	16,581
28. Subtotal-Other Health Care Costs	\$470,307	(\$400,086)	\$70,221
29. Total Cost of FQHC Services (Sum of Lines 13, 14, 15, 16, and 28)	\$2,873,764	(\$1,107,448)	\$1,766,316
FQHC Overhead-Facility Cost			
30. Rent	\$55,928	(55,928)	\$0
31. Insurance		9,676	9,676
32. Interest Expense		0	0
33. Utilities	10,399	7,971	18,370
34. Depreciation-Building		0	0
35. Depreciation-Equipment		1,190	1,190
36. Housekeeping And Maintenance	15,807	5,892	21,699
37. Property Tax & Other Taxes		5,630	5,630
38. Other (Custodial Fees)		0	0
39.		0	0
40. Security/Storage		0	0
41. Subtotal-Facility Costs (Lines 30-40)	\$82,134	(\$25,569)	\$56,565
FQHC Overhead-Administrative Cost			
42. Office Salaries	\$243,526	\$125,075	\$368,601
43. Depreciation-Office Equipment		0	0
44. Office Supplies	9,710	19,621	29,331
45. Legal		1,863	1,863
46. Accounting		3,000	3,000
47. Insurance (Gen. Liability, D&), Fidelity Bond)		0	0
48. Telephone	7,514	342	7,856
49. Fringe Benefits And Payroll Taxes	96,702	18,346	115,048
50. Overhead & COWCAP	18,182	0	18,182
51. Other(Specify) Schedule 3	153,637	362,494	516,131
52. Subtotal-Administrative Costs (Lines 42-51)	\$529,271	\$530,741	\$1,060,012
53. Total Cost Subject To Allocation (Sum of Lines 41 and 52)	\$611,405	\$505,172	\$1,116,577
54. Nonreimbursable Costs (Other Non-Reimb)		\$34,705	\$34,705
55. Hospital Inpatient Physician	101,018	(101,018)	0
56. Nonreimbursable Costs (Other Non-Reimb)		0	0
57. Subtotal Nonreimbursable Costs	\$101,018	(\$66,313)	\$34,705
58. Total FQHC Costs (Sum of Lines 29, 53, and 57)	\$3,586,187	(\$668,589)	\$2,917,598

ADJUSTMENTS TO REPORTED COSTS

Provider Legal Name	Provider No. (NPI)	Fiscal Period Ended					
TULARE PEDIATRIC HEALTH CARE CENTER	1831343771	JUNE 30, 2010					
Cost Center	Total	Adjustment (No. 1)	Adjustment (No. 2)	Adjustment (No. 3)	Adjustment (No. 4)	Adjustment (No. 5)	Adjustment (No. 6)
FQHC/RHC Health Care Cost							
1. Physician	0						
2. Physician Assistant	0						
3. Nurse Practitioner	0						
4. Other Nurse	0						
5. Laboratory Technician	0						
6. Clinical Social Workers & Mental Health	0						
7. Medical Support-CPSP Providers	0						
8. Medical Support-Mas, Case Managers	0						
9. Speech and Hearing - OT, PT, SLP	0						
10. Support Staff	0						
11. Medical Registration	0						
12. Fringe Benefits	0						
13. Subtotal-FQHC Health Care Costs	0	0	0	0	0	0	0
14. Physician Services Under Agreement	(707,362)	101,018	(196,417)				
15. Physician Supervision	0						
16.	0						
17. Other Health Care Costs							
18. Pharmacy	0						
19. Dental	0						
20. Optometry	0						
21. Medical Supplies	0						
22. Depreciation-Medical Equipment	0						
23. Professional Liability Insurance	0						
24. Home Office Direct Cost (schedule 6)	0						
25. Laboratory	0						
26. Other (Other Medical Expenses)	0						
27. Other (Specify): Schedule 3	(400,086)			(1,332)	(3,800)	(6,369)	(30,905)
28. Subtotal-Other Health Care Costs	(400,086)	0	0	(1,332)	(3,800)	(6,369)	(30,905)
29. Total Cost of FQHC Services (Sum of Lines 13, 14, 15, 16, and 28)	(1,107,448)	101,018	(196,417)	(1,332)	(3,800)	(6,369)	(30,905)
FQHC Overhead-Facility Cost							
30. Rent	(55,928)						
31. Insurance	9,676		9,676				
32. Interest Expense	0						
33. Utilities	7,971		612	990		6,369	
34. Depreciation-Building	0						
35. Depreciation-Equipment	1,190		1,190				
36. Housekeeping And Maintenance	5,892		5,892				
37. Property Tax & Other Taxes	5,630		5,630				
38. Other (Custodial Fees)	0						
39. 0	0						
40. Security/Storage	0						
41. Subtotal-Facility Costs (Lines 30-40)	(25,569)	0	23,000	990	0	6,369	0
FQHC Overhead-Administrative Cost							
42. Office Salaries	125,075		125,075				
43. Depreciation-Office Equipment	0						
44. Office Supplies	19,621		19,621				
45. Legal	1,863		1,863				
46. Accounting	3,000		3,000				
47. Insurance (Gen. Liability, D&), Fidelity Bond)	0						
48. Telephone	342			342			
49. Fringe Benefits And Payroll Taxes	18,346		18,346				
50. Overhead & COWCAP	0						
51. Other(Specify) Schedule 3	362,494		5,512				
52. Subtotal-Administrative Costs (Lines 42-51)	530,741	0	173,417	342	0	0	0
53. Total Cost Subject To Allocation (Sum of Lines 41 and 52)	505,172	0	196,417	1,332	0	6,369	0
54. Nonreimbursable Costs (Other Non-Reimb)	34,705				3,800		30,905
55. Hospital Inpatient Physician	(101,018)	(101,018)					
56. Nonreimbursable Costs (Other Non-Reimb)	0						
57. Subtotal Nonreimbursable Costs	(66,313)	(101,018)	0	0	3,800	0	30,905
58. Total FQHC Costs (Sum of Lines 29, 53, and 57)	(668,589)	0	0	0	0	0	0

ADJUSTMENTS TO REPORTED COSTS

Provider Legal Name	Provider No.				Fiscal Period Ended		
TULARE PEDIATRIC HEALTH CARE CENTER	1831343771				JUNE 30, 2010		
Cost Center	Adjustment (No. 7)	Adjustment (No. 8)	Adjustment (No. 9-14)	Adjustment (No. 15)	Adjustment (No. 16)	Adjustment (No. 17)	Adjustment (No.)
FQHC/RHC Health Care Cost							
1. Physician							
2. Physician Assistant							
3. Nurse Practitioner							
4. Other Nurse							
5. Laboratory Technician							
6. Clinical Social Workers & Mental Health							
7. Medical Support-CPSP Providers							
8. Medical Support-Mas, Case Managers							
9. Speech and Hearing - OT, PT, SLP							
10. Support Staff							
11. Medical Registration							
12. Fringe Benefits							
13. Subtotal-FQHC Health Care Costs	0	0	0	0	0	0	0
14. Physician Services Under Agreement			(581,688)	(30,275)			
15. Physician Supervision							
16.							
17. Other Health Care Costs							
18. Pharmacy							
19. Dental							
20. Optometry							
21. Medical Supplies							
22. Depreciation-Medical Equipment							
23. Professional Liability Insurance							
24. Home Office Direct Cost (schedule 6)							
25. Laboratory							
26. Other (Other Medical Expenses)							
27. Other (Specify): Schedule 3	(307,680)	(50,000)					
28. Subtotal-Other Health Care Costs	(307,680)	(50,000)	0	0	0	0	0
29. Total Cost of FQHC Services (Sum of Lines 13, 14, 15, 16, and 28)	(307,680)	(50,000)	(581,688)	(30,275)	0	0	0
FQHC Overhead-Facility Cost							
30. Rent					(55,928)		
31. Insurance							
32. Interest Expense							
33. Utilities							
34. Depreciation-Building							
35. Depreciation-Equipment							
36. Housekeeping And Maintenance							
37. Property Tax & Other Taxes							
38. Other (Custodial Fees)							
39. 0							
40. Security/Storage							
41. Subtotal-Facility Costs (Lines 30-40)	0	0	0	0	(55,928)	0	0
FQHC Overhead-Administrative Cost							
42. Office Salaries							
43. Depreciation-Office Equipment							
44. Office Supplies							
45. Legal							
46. Accounting							
47. Insurance (Gen. Liability, D&), Fidelity Bond)							
48. Telephone							
49. Fringe Benefits And Payroll Taxes							
50. Overhead & COWCAP							
51. Other(Specify) Schedule 3	307,680	50,000				(698)	
52. Subtotal-Administrative Costs (Lines 42-51)	307,680	50,000	0	0	0	(698)	0
53. Total Cost Subject To Allocation (Sum of Lines 41 and 52)	307,680	50,000	0	0	(55,928)	(698)	0
54. Nonreimbursable Costs (Other Non-Reimb)							
55. Hospital Inpatient Physician							
56. Nonreimbursable Costs (Other Non-Reimb)							
57. Subtotal Nonreimbursable Costs	0	0	0	0	0	0	0
58. Total FQHC Costs (Sum of Lines 29, 53, and 57)	0	0	(581,688)	(30,275)	(55,928)	(698)	0

Provider Name					Fiscal Period	Provider NPI		Adjustments
TULARE PEDIATRIC HEALTH CARE CENTER					JULY 1, 2009 THROUGH JUNE 30, 2010	1831343771		21
Report References					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report		Cost Report					
	Schedule	Line	Worksheet	Line				
RECLASSIFICATIONS OF REPORTED COSTS								
1	2	55	1	55	Hospital Inpatient Physician	\$101,018	(\$101,018)	\$0
	2	14	1	14	Physician Service Under Agreement	2,403,457	101,018	2,504,475 *
To reverse the provider's reclassification of inpatient hospital services for proper allocation of cost. 42 CFR 413.20, 413.24 and 413.2470 CMS Pub. 15-1, Sections 2300, 2304 and 2328								
2	2	14	1	14	Physician Services Under Agreement	* \$2,504,475	(\$196,417)	\$2,308,058 *
	2	31	1	31	Insurance	0	9,676	9,676
	2	33	1	33	Utilities	10,399	612	11,011 *
	2	35	1	35	Depreciation-Equipment	0	1,190	1,190
	2	36	1	36	Housekeeping and Maintenance	15,807	5,892	21,699
	2	37	1	37	Property Tax	0	5,630	5,630
	2	42	1	42	Office Salaries	243,526	125,075	368,601
	2	44	1	44	Office Supplies	9,710	19,621	29,331
	2	45	1	45	Legal	0	1,863	1,863
	2	46	1	46	Accounting	0	3,000	3,000
	2	49	1	49	Fringe Benefits and Payroll Taxes	96,702	18,346	115,048
	2	51	1	51	Other (Specify) Schedule 3	153,637	5,512	159,149 *
To reclassify Tulare Children's Medical Clinic facility overhead cost from direct medical care for proper cost finding. 42 CFR 405.2470 CMS Pub. 15-1, Sections 2300, 2302.7 and 2304								
3	2	27	1	27	Other (Specify) Schedule 3	\$416,667	(\$1,332)	\$415,335 *
	2	33	1	33	Utilities	* 11,011	990	12,001 *
	2	48	1	48	Telephone	7,514	342	7,856
To reclassify facility overhead cost from other health care costs for proper cost finding. 42 CFR 405.2470 CMS Pub. 15-1, Sections 2300, 2302.7 and 2304								

Provider Name					Fiscal Period		Provider NPI		Adjustments
TULARE PEDIATRIC HEALTH CARE CENTER					JULY 1, 2009 THROUGH JUNE 30, 2010		1831343771		21
Report References					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Audit Report		Cost Report						
	Schedule	Line	Worksheet	Line					
RECLASSIFICATIONS OF REPORTED COSTS									
4	2	27	1	27	Other (Specify) Schedule 3	*	\$415,335	(\$3,800)	\$411,535 *
	2	54	1	54	Non-Reimbursable Costs		0	3,800	3,800 *
To reclassify advertising cost to a nonreimbursable cost center. 42 CFR 413.5, 413.9, 413.24 and 405.2470 CMS Pub. 15-1, Sections 2136.2, 2300, and 2328									
5	2	27	1	27	Other (Specify) Schedule 3	*	\$411,535	(\$6,369)	\$405,166 *
	2	33	1	33	Utilities	*	12,001	6,369	18,370
To reclassify Southern California Edison expense from Other Health Care Costs for proper cost finding. 42 CFR 405.2470 CMS Pub. 15-1, Sections 2300, 2302.7 and 2304									
6	2	27	1	27	Other (Specify) Schedule 3	*	\$405,166	(\$30,905)	\$374,261 *
	2	54	1	54	Non-Reimbursable Costs	*	3,800	30,905	34,705
To reclassify advertising and marketing expenses to a nonreimbursable cost center. 42 CFR 413.5, 413.9, 413.24 and 405.2470 CMS Pub. 15-1, Sections 2136.2, 2328 and 2304									
7	2	27	1	27	Other (Specify) Schedule 3	*	\$374,261	(\$307,680)	\$66,581 *
	2	51	1	51	Other (Specify) Schedule 3	*	159,149	307,680	466,829 *
To reclassify administrative overhead cost for the Countywide Cost Allocation Plan from Other Health Care Costs for proper cost findings. 42 CFR 405.2470 CMS Pub. 15-1, Sections 2300, 2302.7 and 2304									
8	2	27	1	27	Other (Specify) Schedule 3	*	\$66,581	(\$50,000)	\$16,581
	2	51	1	51	Other (Specify) Schedule 3	*	466,829	50,000	516,829 *
To reclassify IT expenses to the appropriate cost center for proper cost finding. 42 CFR 405.2470 CMS Pub. 15-1, Sections 2300, 2302.7 and 2304									

Provider Name				Fiscal Period		Provider NPI		Adjustments
TULARE PEDIATRIC HEALTH CARE CENTER				JULY 1, 2009 THROUGH JUNE 30, 2010		1831343771		21
Report References					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Audit Report		Cost Report						
Adj. No.	Schedule	Line	Worksheet	Line				
ADJUSTMENTS TO REPORTED COSTS								
	2	14	1	14	Physician Services Under Agreement	*	\$2,308,058	
9					To adjust Tulare Children's Medical Clinic expenses to agree with the provider's trial balance. 42 CFR 413.20, 413.24 and 413.2470 CMS Pub. 15-1, Sections 2182.4(D), 2300 and 2304			(\$262,115)
10					To adjust Tulare Children's Medical Clinic salary expense to agree with the provider's payroll records. 42 CFR 413.20, 413.24 and 413.2470 CMS Pub. 15-1, Sections 2300 and 2304			(20,887)
11					To adjust Tulare Children's Medical Clinic employee benefit expense to agree with the provider's payroll records. 42 CFR 413.20, 413.24 and 413.2470 CMS Pub. 15-1, Sections 2300 and 2304			(2,298)
12					To adjust contracted physicians expenses to agree with the provider's invoices. 42 CFR 413.20, 413.24 and 413.2470 CMS Pub. 15-1, Sections 2300 and 2304			(167,566)
13					To eliminate Tulare Children's Medical Clinic Medical Director expenses due to lack of documentation. 42 CFR 413.20, 413.24 and 413.2470 CMS Pub. 15-1, Sections 2300 and 2304			(120,000)
14					To eliminate Tulare Children's Medical Clinic travel expenses due to insufficient documentation. 42 CFR 413.20, 413.24 and 413.2470 CMS Pub. 15-1, Sections 2300 and 2304			(8,822) (\$581,688) \$1,726,370 *
*Balance carried forward from prior/to subsequent adjustments								

Provider Name			Fiscal Period			Provider NPI		Adjustments	
TULARE PEDIATRIC HEALTH CARE CENTER			JULY 1, 2009 THROUGH JUNE 30, 2010			1831343771		21	
Report References					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Audit Report		Cost Report							
Adj. No.	Schedule	Line	Worksheet	Line					
<u>ADJUSTMENTS TO REPORTED COSTS</u>									
15	2	14	1	14	Physician Services Under Agreement To eliminate Tulare Children's Medical Clinic malpractice insurance due to insufficient documentation. 42 CFR 413.20, 413.24 and 413.2470 CMS Pub. 15-1, Sections 2300 and 2304	*	\$1,726,370	(\$30,275)	\$1,696,095
16	2	30	1	30	Rent To eliminate rent expense applicable to a related party. 42 CFR 413.17 and 413.134(h) CMS Pub. 15-1, Sections 1005 and 1011.5		\$55,928	(\$55,928)	\$0
17	2	51	1	51	Other (Specify) Schedule 3 To adjust the county allocation expense to agree with the Countywide Cost Allocation Plan. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2156, 2300 and 2304	*	\$516,829	(\$698)	\$516,131

*Balance carried forward from prior/to subsequent adjustments

Provider Name			Fiscal Period			Provider NPI		Adjustments
TULARE PEDIATRIC HEALTH CARE CENTER			JULY 1, 2009 THROUGH JUNE 30, 2010			1831343771		21
Report References					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Audit Report		Cost Report						
Adj. No.	Schedule	Line	Worksheet	Line				
<u>ADJUSTMENTS TO REPORTED STATISTICS</u>								
18	1	B3	2	B3	Total FQHC/RHC Nonreimbursable Services Visits To reverse the provider's reclassification of inpatient visits for proper cost allocation and in conjunction with adjustment 1. 42 CFR 413.20, 413.24 and 405.2470 CMS Pub. 15-1, Sections 2300, 2304 and 2328	3,011	(3,011)	0

Provider Name					Fiscal Period		Provider NPI		Adjustments
TULARE PEDIATRIC HEALTH CARE CENTER					JULY 1, 2009 THROUGH JUNE 30, 2010		1831343771		21
Report References					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Audit Report		Cost Report						
	Schedule	Line	Worksheet	Line					
ADJUSTMENTS TO OTHER MATTERS									
	1	C1	N/A	N/A	Overpayments	\$0			
19					To recover overpayments for visits for vaccines that are not considered visits. 42 CFR 405.2463, 405.2470, 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		\$88		
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>152</u> \$240	\$240	
21	1	C2	N/A	N/A	Credit Balances 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	\$0	\$8,202	\$8,202	