

**REPORT
ON THE
COST REPORT REVIEW**

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

**FISCAL PERIOD ENDED
JUNE 30, 2010**

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

**Section Chief: Michael Harrold
Auditor: Jeanene Lopez**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

May 30, 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, 2010

We have examined the provider's Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the audited combined settlement for the fiscal period due the State in the amount of \$3,140,095, 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 Contract Cost (CONTRACT Schedules)
4. Computation of RHC 95-210 Cost (RHC 95-210 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

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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.

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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:
TULARE REGIONAL MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2010

	SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1) Provider NPI: 1306840723		
Reported	\$ (1,731,319)	
Net Change	\$ (1,399,769)	
Audited Amount Due Provider (State)	\$ (3,131,088)	
2. Subprovider I (SCHEDULE 1-1) Provider NPI:		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
3. Subprovider II (SCHEDULE 1-2) Provider NPI:		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
4. Medi-Cal Contract Cost (CONTRACT SCH 1) Provider NPI: 1306840723		
Reported		\$ 0
Net Change		\$ 1,203,835
Audited Cost		\$ 1,203,835
Audited Amount Due Provider (State)	\$ 0	
5. Distinct Part Nursing Facility (DPNF SCH 1) Provider NPI:		
Reported		\$ 0.00
Net Change		\$ 0.00
Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)	\$ 0	
6. Distinct Part Nursing Facility (DPNF SCH 1-1) Provider NPI:		
Reported		\$ 0.00
Net Change		\$ 0.00
Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)	\$ 0	
7. Adult Subacute (ADULT SUBACUTE SCH 1) Provider NPI:		
Reported		\$ 0.00
Net Change		\$ 0.00
Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)	\$ 0	
8. Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7)	\$ (3,131,088)	
9. Total Medi-Cal Cost		\$ 1,203,835

SUMMARY OF FINDINGS

Provider Name:
TULARE REGIONAL MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2010

	SETTLEMENT	COST
10. Subacute (SUBACUTE SCH 1-1)		
Provider NPI:		
Reported		\$ 0.00
Net Change		\$ 0.00
Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)	\$ 0	
11. Rural Health Clinic 1		
Provider NPI: 1669639324		
Reported Cost per Visit		\$ 106.22
Net Change		\$ 72.70
Audited Cost per Visit		\$ 178.92
Audited Amount Due Provider (State)	\$ (2,113)	
12. Rural Health Clinic 2		
Provider NPI: 1356589410		
Reported Cost Per Visit		\$ 96.75
Net Change		\$ 44.06
Audited Cost Per Visit		\$ 140.81
Audited Amount Due Provider (State)	\$ (6,610)	
13. Rural Health Clinic 3		
Provider NPI: 1992943054		
Reported Cost Per Visit		\$ 96.31
Net Change		\$ 47.72
Audited Cost Per Visit		\$ 144.03
Audited Amount Due Provider (State)	\$ (284)	
14. County Medical Services Program (CMSP SCH 1)		
Provider NPI:		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
15. Transitional Care (TC SCH 1)		
Provider NPI:		
Reported		\$ 0.00
Net Change		\$ 0.00
Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)	\$ 0	
16. Total Other Settlement		
Due Provider - (Lines 10 through 15)	\$ (9,007)	
17. Total Combined Audited Settlement Due		
Provider (State/CMSP/RHC) - (Line 8 + Line 16)	\$ (3,140,095)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
TULARE REGIONAL MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2010

Provider NPI:
1306840723

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ 8,705,892	\$ 6,488,984
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)	\$ 8,705,892	\$ 6,488,984
6. Interim Payments (Adj 57)	\$ (10,437,211)	\$ (8,905,595)
7. Balance Due Provider (State)	\$ (1,731,319)	\$ (2,416,611)
8. Medi-Cal Overpayments (Adj 62)	\$ 0	\$ (35,578)
9. Total Noncontract AB 5 and AB 1183 Reductions (Adj 1)	\$ 0	\$ (678,899)
10. \$	\$ 0	0
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ (1,731,319)	\$ (3,131,088)
	(To Summary of Findings)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT
AB 5 and AB 1183 - SUMMARY OF REDUCTIONSProvider Name:
TULARE REGIONAL MEDICAL CENTERFiscal Period Ended:
June 30, 2010Provider No.
1306840723

1. 10% Reduction to Noncontract Services for 07/01/08 Through 9/30/08 (SCHEDULE A-1)	\$ <u>0</u>
2. Reduction to Noncontract Services for 10/01/08 Through 04/05/09 (SCHEDULE A-2)	<u>0</u>
3. 10% Reduction to Noncontract Services for 04/06/09 Through 04/12/11 (SCHEDULE A-3)	<u>0</u>
4. 10% Reduction to HFPAs < 3 Hospitals for 07/01/08 Through 04/12/11 (SCHEDULE A-4)	<u>678,899</u>
5. 10% Reduction to Rural Health Hospitals for 07/01/08 Through 10/31/08 (SCHEDULE A-5)	<u>0</u>
6. 10% Reduction to Rural Health Hospitals for 07/01/09 Through 02/23/10 (SCHEDULE A-6)	<u>0</u>
7. Total Noncontract AB 5 AND AB 1183 Reductions	\$ <u><u>678,899</u></u> (To Schedule 1, Line 9)

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT
AB 5 - 10% REDUCTION TO SERVICES FROM JULY 1, 2008 THROUGH APRIL 12, 2011 - HFPAs<3 HOSPITALS

Provider Name:
TULARE REGIONAL MEDICAL CENTER

Fiscal Period Ended:
June 30, 2010

Provider No.
1306840723

Audited Medi-Cal Cost Per Day

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$ <u>6,792,468</u>
2. Less: Medi-Cal Administrative Day Cost (Schedule 4A, Lines 28 and 31)	<u>2,459</u>
3. Less: Medi-Cal Administrative Ancillary Cost (Schedule A-7)	<u>1,018</u>
4. Total Medi-Cal Cost of Covered Services Subject to Reductions (Line 1 - Lines 2 and 3)	\$ <u><u>6,788,991</u></u>
5. Total Audited Medi-Cal Days (Schedules 4, 4A and 4B, excludes Administrative Days)	<u>4,849</u>
6. Audited Medi-Cal Cost Per Day (Line 4 / Line 5)	\$ <u><u>1,400.08</u></u>

AB 5 - 10 % Cost Reduction For Services From 07/01/08 Through 04/12/11

7. Audited Medi-Cal Days of Service from 07/01/08 Through 04/12/11 (excludes Administrative Days)	<u>4,849</u>
8. Audited Medi-Cal Cost For 07/01/08 Through 04/12/11 (Line 6 * Line 7)	\$ <u>6,788,991</u>
9. AB 5 - 10% Cost Reduction for 07/01/08 Through 04/12/11 (Line 8 * 10%)	\$ <u><u>678,899</u></u> (To Schedule A, Line 4)

COMPUTATION OF LESSER OF
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:
TULARE REGIONAL MEDICAL CENTERFiscal Period Ended:
JUNE 30, 2010Provider NPI:
1306840723

REPORTED

AUDITED

REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3) \$ 8,988,411 \$ 6,792,468

CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj 56) \$ 8,210,484 \$ 7,035,3543. Inpatient Ancillary Service Charges (Adj 56) \$ 21,948,171 \$ 18,995,1074. Total Charges - Medi-Cal Inpatient Services \$ 30,158,655 \$ 26,030,4615. Excess of Customary Charges Over Reasonable Cost
(Line 4 minus Line 1) * \$ 21,170,244 \$ 19,237,9936. 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:
TULARE REGIONAL MEDICAL CENTERFiscal Period Ended:
JUNE 30, 2010Provider NPI:
1306840723

GENERAL SERVICE UNIT NET OF SWING-BED COSTS

INPATIENT DAYS

	REPORTED	AUDITED
1. Total Inpatient Days (include private & swing-bed) (Adj 49,50)	18,483	20,644
2. Inpatient Days (include private, exclude swing-bed) (Adj 49,50)	18,483	20,644
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj 49,50)	18,483	20,644
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 53)	3,323	3,760

SWING-BED ADJUSTMENT

17. Medicare NF Swing-Bed Rates through Dec 31 (Adj)	\$ 0.00	\$ 0.00
18. Medicare NF Swing-Bed Rates after Dec 31 (Adj)	\$ 0.00	\$ 0.00
19. Medi-Cal NF Swing-Bed Rates through July 31 (Adj)	\$ 0.00	\$ 0.00
20. Medi-Cal NF Swing-Bed Rates after July 31 (Adj)	\$ 0.00	\$ 0.00
21. Total Routine Serv Cost (Sch 8, Line 25, Col 27)	\$ 12,628,810	\$ 14,300,594
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)	\$ 12,628,810	\$ 14,300,594

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 37,901,288	\$ 37,901,288
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 37,901,288	\$ 37,901,288
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 0.333203	\$ 0.377312
32. Average Private Room Per Diem Charge (L 29 / L 3)	\$ 0.00	\$ 0.00
33. Average Semi-Private Room Per Diem Charge (L 30 / L 4)	\$ 2,050.60	\$ 1,835.95
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)	\$ 12,628,810	\$ 14,300,594

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 683.27	\$ 692.72
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 2,270,506	\$ 2,604,627
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 2,394,164	\$ 662,656
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 4,664,670	\$ 3,267,283

(To Schedule 3)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
TULARE REGIONAL MEDICAL CENTERFiscal Period Ended:
JUNE 30, 2010Provider NPI:
1306840723

	REPORTED	AUDITED
SPECIAL CARE AND/OR NURSERY UNITS		
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 1,076,211	\$ 875,323
2. Total Inpatient Days (Adj 48,49)	1,802	2,064
3. Average Per Diem Cost	\$ 597.23	\$ 424.09
4. Medi-Cal Inpatient Days (Adj 53)	851	839
5. Cost Applicable to Medi-Cal	\$ 508,243	\$ 355,812
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 4,461,659	\$ 1,759,350
7. Total Inpatient Days (Adj 49)	3,329	1,445
8. Average Per Diem Cost	\$ 1,340.24	\$ 1,217.54
9. Medi-Cal Inpatient Days (Adj 53)	1,283	250
10. Cost Applicable to Medi-Cal	\$ 1,719,528	\$ 304,385
CORONARY CARE UNIT		
11. Total Inpatient Routine Cost (Sch 8, Line 27, Col 27)	\$ 0	\$ 0
12. Total Inpatient Days (Adj)	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Adj)	0	0
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0
NEONATAL INTENSIVE CARE UNIT		
16. Total Inpatient Routine Cost (Sch 8, Line 28, Col 27)	\$ 424,869	\$ 424,870
17. Total Inpatient Days (Adj 48)	263	0
18. Average Per Diem Cost	\$ 1,615.47	\$ 0.00
19. Medi-Cal Inpatient Days (Adj 53)	103	0
20. Cost Applicable to Medi-Cal	\$ 166,393	\$ 0
SURGICAL INTENSIVE CARE UNIT		
21. Total Inpatient Routine Cost (Sch 8, Line 29, Col 27)	\$ 0	\$ 0
22. Total Inpatient Days (Adj)	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Adj)	0	0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
ADMINISTRATIVE DAYS		
26. Per Diem Rate (Adj 54)	\$ 0.00	\$ 351.26
27. Medi-Cal Inpatient Days (Adj 54)	0	7
28. Cost Applicable to Medi-Cal	\$ 0	\$ 2,459
ADMINISTRATIVE DAYS		
29. Per Diem Rate (Adj)	\$ 0.00	\$ 0.00
30. Medi-Cal Inpatient Days (Adj)	0	0
31. Cost Applicable to Medi-Cal	\$ 0	\$ 0
32. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,28,31)	\$ 2,394,164	\$ 662,656

(To Schedule 4)

COMPUTATION OF MEDI-CAL CONTRACT COST

Provider Name:
TULARE REGIONAL MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2010

Provider NPI:
1306840723

		REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Contract Sch 3)		\$ 0	\$ 1,203,835
2. Excess Reasonable Cost Over Charges (Contract Sch 2)		\$ 0	\$ 0
3. Medi-Cal Inpatient Hospital Based Physician Services		\$ 0	N/A
4.	\$	\$ 0	0
5. Subtotal (Sum of Lines 1 through 4)		\$ 0	\$ 1,203,835
6.	\$	0	0
7.	\$	\$ 0	0
8. Total Medi-Cal Cost (Sum of Lines 5 through 7)		\$ 0	\$ 1,203,835
		(To Summary of Findings)	
9. Medi-Cal Overpayments (Adj)		\$ 0	\$ 0
10. Medi-Cal Credit Balances (Adj)		\$ 0	\$ 0
11.	\$	\$ 0	0
12.	\$	\$ 0	0
13. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)		\$ 0	\$ 0
		(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, 2010

Provider NPI:
1306840723

	REPORTED	AUDITED
REASONABLE COST OF MEDI-CAL INPATIENT SERVICES		
1. Cost of Covered Services (Contract Sch 3)	\$ 0	\$ 1,275,937
CHARGES FOR MEDI-CAL INPATIENT SERVICES		
2. Inpatient Routine Service Charges (Adj 60)	\$ 0	\$ 1,480,272
3. Inpatient Ancillary Service Charges (Adj 60)	\$ 0	\$ 3,706,645
4. Total Charges - Medi-Cal Inpatient Services	\$ 0	\$ 5,186,917
5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ 0	\$ 3,910,980
6. Excess of Reasonable Cost Over Customary Charges (Line 1 minus Line 4)	\$ 0	\$ 0
	(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, 2010

Provider NPI:
1306840723

GENERAL SERVICE UNIT NET OF SWING-BEDS COSTS

	REPORTED	AUDITED
INPATIENT DAYS		
1. Total Inpatient Days (include private & swing-bed) (Adj 49,50)	18,483	20,644
2. Inpatient Days (include private, exclude swing-bed) (Adj 49,50)	18,483	20,644
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj 49,50)	18,483	20,644
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 58)	0	701

SWING-BED ADJUSTMENT

17. Medicare NF Swing-Bed Rates through Dec 31 (Adj)	\$ 0.00	\$ 0.00
18. Medicare NF Swing-Bed Rates after Dec 31 (Adj)	\$ 0.00	\$ 0.00
19. Medi-Cal NF Swing-Bed Rates through July 31 (Adj)	\$ 0.00	\$ 0.00
20. Medi-Cal NF Swing-Bed Rates after July 31 (Adj)	\$ 0.00	\$ 0.00
21. Total Routine Serv Cost (Sch 8, Line 25, Col 27)	\$ 12,628,810	\$ 14,300,594
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)	\$ 12,628,810	\$ 14,300,594

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges) (Adj)	\$ 37,901,288	\$ 37,901,288
29. Private Room Charges (excluding swing-bed charges) (Adj)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges) (Adj)	\$ 37,901,288	\$ 37,901,288
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 0.333203	\$ 0.377312
32. Average Private Room Per Diem Charge (L 29 / L 3)	\$ 0.00	\$ 0.00
33. Average Semi-Private Room Per Diem Charge (L 30 / L 4)	\$ 2,050.60	\$ 1,835.95
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)	\$ 12,628,810	\$ 14,300,594

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 683.27	\$ 692.72
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 0	\$ 485,597
40. Cost Applicable to Medi-Cal (Contract Sch 4A)	\$ 0	\$ 120,715
41. Cost Applicable to Medi-Cal (Contract Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39, 40 & 41)	\$ 0	\$ 606,312

(To Contract Sch 3)

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

Provider Name:
TULARE REGIONAL MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2010

Provider NPI:
1306840723

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 1,076,211	\$ 875,323
2. Total Inpatient Days (Adj 48,49)	1,802	2,064
3. Average Per Diem Cost	\$ 597.23	\$ 424.09
4. Medi-Cal Inpatient Days (Adj 58)	0	121
5. Cost Applicable to Medi-Cal	\$ 0	\$ 51,315
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 4,461,659	\$ 1,759,350
7. Total Inpatient Days (Adj 49)	3,329	1,445
8. Average Per Diem Cost	\$ 1,340.24	\$ 1,217.54
9. Medi-Cal Inpatient Days (Adj 58)	0	57
10. Cost Applicable to Medi-Cal	\$ 0	\$ 69,400
CORONARY CARE UNIT		
11. Total Inpatient Routine Cost (Sch 8, Line 27, Col 27)	\$ 0	\$ 0
12. Total Inpatient Days (Adj)	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Adj)	0	0
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0
NEONATAL INTENSIVE CARE UNIT		
16. Total Inpatient Routine Cost (Sch 8, Line 28, Col 27)	\$ 424,869	\$ 0
17. Total Inpatient Days (Adj 48)	263	0
18. Average Per Diem Cost	\$ 1,615.47	\$ 0.00
19. Medi-Cal Inpatient Days (Adj)	0	0
20. Cost Applicable to Medi-Cal	\$ 0	\$ 0
SURGICAL INTENSIVE CARE UNIT		
21. Total Inpatient Routine Cost (Sch 8, Line 29, Col 27)	\$ 0	\$ 0
22. Total Inpatient Days (Adj)	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Adj)	0	0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
0		
26. Total Inpatient Routine Cost (Sch 8, Line___ , Col 27)	\$ 0	\$ 0
27. Total Inpatient Days (Adj)	0	0
28. Average Per Diem Cost	\$ 0.00	\$ 0.00
29. Medi-Cal Inpatient Days (Adj)	0	0
30. Cost Applicable to Medi-Cal	\$ 0	\$ 0
31. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,30)	\$ 0	\$ 120,715

(To Contract Sch 4)

**COMPUTATION OF
MEDI-CAL RURAL HEALTH CLINIC 95-210 REIMBURSEMENT SETTLEMENT**

Provider Name:
TULARE REGIONAL MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2010

Provider NPI:
1356589410

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (RHC 95-210 Sch 2)	\$ <u>0</u>	\$ <u>0</u>
2. \$ \$	<u>0</u>	<u>0</u>
3. TOTAL COST-Reimbursable to Provider (Line 1 + Line 2)	\$ <u>0</u>	\$ <u>0</u>
4. Less: Payments by Medi-Cal for Straight Medi-Cal (Adj)	\$ <u>0</u>	\$ <u>0</u>
5. Less: Payments by Medi-Cal/Medicare for Medi-Cal/Medicare Crossover (Adj)	\$ <u>0</u>	\$ <u>0</u>
6. Less: Payments by CHDP (Adj)	\$ <u>0</u>	\$ <u>0</u>
7. Less: Payments by Managed Care Plan(s) or State Managed Care Program to RHC for Medi-Cal Patients (Adj)	\$ <u>0</u>	\$ <u>0</u>
8. Less: Medi-Cal Credit Balance (Adj)	\$ <u>0</u>	\$ <u>0</u>
9. Less: Medi-Cal Overpayments (Adj)	\$ <u>0</u>	\$ <u>0</u>
10. Less: Other _____ (Adj)	\$ <u>0</u>	\$ <u>0</u>
11. Balance Due Provider / (State) (Line 3 less Lines 4 through 10)	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>

(To Summary of Findings)

DETERMINATION OF MEDI-CAL RHC CORE SERVICE COSTS

Provider Name:
TULARE REGIONAL MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2010

Provider NPI:
1356589410

	REPORTED	AUDITED
A. DETERMINATION OF RATE-RURAL HEALTH CLINIC SERVICES		
1. RHC Clinic Cost (Sch 8, Col 27)	\$ 3,643,506	\$ 3,023,386
2. RHC Clinic Physician Cost (RHC 95-210 Sch 6)	\$ 0	\$ 0
3. Total RHC Clinic Cost (Line 1 + Line 2)	\$ 3,643,506	\$ 3,023,386
4. Total RHC Clinic Visits (From Line 11, Col 5)	37,660	21,471
5. Cost Per Visit (Line 3 / Line 4)	\$ 96.75	\$ 140.81
	(To Summary of Audit Findings)	

B. VISITS AND PRODUCTIVITY

	1	2	3	4	5
Positions	Number of FTE Personnel (Adj 66)	Total visits (Actual) (Adj 67)	Productivity Standard	Minimum Visits (Col. 1xCol. 3)	Greater of (Col 2 or 4)
6. Physicians	2.68	18,825	4,200	11,256	18,825
7. Physicians Assistants	1.20	1,118	2,100	2,520	2,520
8. Nurse Practitioners	0.06	20	2,100	126	126
9. Clinical Social Workers & Clinical Psychologists	N/A	0	N/A	N/A	0
10. Physician Services Under Agreements	N/A	0	N/A	N/A	0
11. Total Visits	N/A	19,963	N/A	N/A	21,471

(To Line 4)

C. AUDITED AMOUNT DUE STATE

12. Medi-Cal Credit Balance (Adj)	\$ 0	\$ 0
13. Medi-Cal Overpayments (Adj 64)	\$ 0	\$ (6,610)
14. Other _____ (Adj)	\$ 0	\$ 0
15. Balance Due Provider / (State) (Line 3 less Lines 4 through 10)	\$ 0	\$ (6,610)
	(To Summary of Audit Findings)	

Provider Name:
TULARE REGIONAL MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2010

	TRIAL BALANCE EXPENSES	ALLOC COST 4.08	EMPLOYEE BENEFITS 5.00	ALLOC COST 6.01	ALLOC COST 6.02	ALLOC COST 6.03	ALLOC COST 6.04	ALLOC COST 6.05	ALLOC COST 6.06	ALLOC COST 6.07	ALLOC COST 6.08	ACCUMULATE COST	ADMINISTRATIVE & GENERAL 6.00
ANCILLARY COST CENTERS													
37.00	Operating Room	0	335,394	0	0	0	0	0	0	0	0	3,529,697	469,679
38.00	Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00	Delivery Room and Labor Room	0	129,307	0	0	0	0	0	0	0	0	1,200,499	159,744
40.00	Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
41.00	Radiology - Diagnostic	0	325,375	0	0	0	0	0	0	0	0	3,985,317	530,306
41.01		0	0	0	0	0	0	0	0	0	0	0	0
41.02		0	0	0	0	0	0	0	0	0	0	0	0
42.00	Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
43.00	Radioisotope	0	0	0	0	0	0	0	0	0	0	0	0
44.00	Laboratory	0	294,090	0	0	0	0	0	0	0	0	4,362,703	580,523
44.01	Pathological Lab	0	0	0	0	0	0	0	0	0	0	0	0
46.00	Whole Blood and Packed Red Blood Ce	0	0	0	0	0	0	0	0	0	0	386,809	51,471
47.00	Blood Storing and Processing	0	0	0	0	0	0	0	0	0	0	0	0
48.00	Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00	Respiratory Therapy	0	138,742	0	0	0	0	0	0	0	0	1,288,006	171,388
50.00	Physical Therapy	0	98,132	0	0	0	0	0	0	0	0	901,965	120,020
51.00	Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0
52.00	Speech Pathology	0	0	0	0	0	0	0	0	0	0	0	0
53.00	Electrocardiology	0	16,754	0	0	0	0	0	0	0	0	143,598	19,108
53.01	Cardiac Catheterization Laboratory	0	44,603	0	0	0	0	0	0	0	0	1,373,969	182,827
54.00	Electroencephalography	0	2,238	0	0	0	0	0	0	0	0	32,237	4,290
55.00	Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0	2,044,122	272,001
56.00	Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	2,022,304	269,098
57.00	Renal Dialysis	0	0	0	0	0	0	0	0	0	0	80,110	10,660
58.00	ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
59.00	Other Ancillary Service Cost Centers	0	26,439	0	0	0	0	0	0	0	0	235,201	31,297
59.02		0	0	0	0	0	0	0	0	0	0	0	0
59.03		0	0	0	0	0	0	0	0	0	0	0	0
60.00	Clinic	0	0	0	0	0	0	0	0	0	0	0	0
60.01	Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0	0
61.00	Emergency	0	362,711	0	0	0	0	0	0	0	0	3,730,087	496,344
62.00	Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
63.00	Rural Health Clinic	0	0	0	0	0	0	0	0	0	0	0	0
63.50	RHC Cherry Street	0	25,975	0	0	0	0	0	0	0	0	1,001,222	133,228
63.51	RHC Hillman	0	118,704	0	0	0	0	0	0	0	0	2,347,268	312,339
63.52	RHC Lindsay	0	22,505	0	0	0	0	410,130	0	0	0	410,130	54,574
71.00	Home Health Agency	0	82,925	0	0	0	0	0	0	0	0	892,136	118,712
86.00		0	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTER:													
96.00	Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	0	0	6,383	849
97.00	Research	0	0	0	0	0	0	0	0	0	0	0	0
98.00	Physicians' Private Office	0	0	0	0	0	0	0	0	0	0	0	0
99.00	Nonpaid Workers	0	35,243	0	0	0	0	0	0	0	0	2,530,489	336,719
99.01	Retail Pharmacy	0	50,186	0	0	0	0	0	0	0	0	2,332,208	310,335
99.02	Laboratory-Mineral King	0	46,406	0	0	0	0	0	0	0	0	753,638	100,283
99.03	Physicians Rentals	0	0	0	0	0	0	241,105	0	0	0	241,105	32,083
99.04	Public Relations	0	0	0	0	0	0	0	0	0	0	479,471	63,801
99.05	Mobile Health Clinic-Kingsburg	0	15,868	0	0	0	0	0	0	0	0	300,322	39,962
99.06	RHC Woodville/New Start Up Costs	0	0	0	0	0	0	0	0	0	0	19,412	2,583
100.01		0	0	0	0	0	0	0	0	0	0	0	0
100.02		0	0	0	0	0	0	0	0	0	0	0	0
100.03		0	0	0	0	0	0	0	0	0	0	0	0
100.04		0	0	0	0	0	0	0	0	0	0	0	0
TOTAL		0	4,459,326	0	67,306,568	7,904,350							

Provider Name:
TULARE REGIONAL MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2010

	TRIAL BALANCE EXPENSES	MAINT & REPAIRS 7.00	OPER PLANT 8.00	LAUNDRY & LINEN 9.00	HOUSEKEEP 10.00	DIETARY 11.00	CAFE 12.00	MAINT OF PERSONNEL 13.00	NURSING ADMIN 14.00	CENTRAL SERVICE & SUPPLY 15.00	PHARMACY 16.00	MEDICAL RECORDS & LIBRARY 17.00	SOCIAL SERVICE 18.00
ANCILLARY COST CENTERS													
37.00	Operating Room	0	144,751	39,117	64,692	521	62,829	0	141,273	45,407	382	162,144	705
38.00	Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00	Delivery Room and Labor Room	0	68,148	21,564	30,456	0	40,723	0	111,570	0	0	30,532	0
40.00	Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
41.00	Radiology - Diagnostic	0	144,194	35,858	64,443	0	67,390	0	469	20,618	79	174,312	0
41.01		0	0	0	0	0	0	0	0	0	0	0	0
41.02		0	0	0	0	0	0	0	0	0	0	0	0
42.00	Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
43.00	Radioisotope	0	0	0	0	0	0	0	0	0	0	0	0
44.00	Laboratory	0	103,100	0	46,077	0	90,966	0	0	244,480	564	215,857	0
44.01	Pathological Lab	0	0	0	0	0	0	0	0	0	0	0	0
46.00	Whole Blood and Packed Red Blood Ce	0	0	0	0	0	0	0	0	65,656	0	5,772	0
47.00	Blood Storing and Processing	0	0	0	0	0	0	0	0	0	0	0	0
48.00	Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00	Respiratory Therapy	0	27,454	0	12,270	0	41,421	0	221	2,294	0	65,837	0
50.00	Physical Therapy	0	72,636	0	32,463	0	21,009	0	0	2,908	514	20,288	0
51.00	Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0
52.00	Speech Pathology	0	0	0	0	0	0	0	0	0	0	0	0
53.00	Electrocardiology	0	0	0	0	0	2,866	0	0	140	0	14,545	0
53.01	Cardiac Catheterization Laboratory	0	43,025	4,538	19,229	37	8,997	0	11,566	1,675	0	33,828	0
54.00	Electroencephalography	0	0	0	0	0	623	0	0	72	0	2,009	0
55.00	Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	348,040	0	54,577	0
56.00	Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	2,016,927	210,499	0
57.00	Renal Dialysis	0	0	0	0	0	0	0	0	0	0	398	0
58.00	ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
59.00	Other Ancillary Service Cost Centers	0	28,863	6,218	12,899	140	0	0	0	1,190	0	10,429	0
59.02		0	0	0	0	0	0	0	0	0	0	0	0
59.03		0	0	0	0	0	0	0	0	0	0	0	0
60.00	Clinic	0	0	0	0	0	65,770	0	0	0	0	0	0
60.01	Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0	0
61.00	Emergency	0	86,468	63,043	38,644	4,773	79,353	0	205,038	32,125	413	184,441	6,344
62.00	Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
63.00	Rural Health Clinic	0	0	0	0	0	0	0	0	0	0	0	0
63.50	RHC Cherry Street	0	121,698	0	54,389	0	0	0	0	4,663	16,666	6,666	0
63.51	RHC Hillman	0	217,822	0	97,349	0	0	0	0	9,710	23,836	15,062	0
63.52	RHC Lindsay	0	86,990	0	38,877	0	0	0	0	3,075	7,571	3,712	0
71.00	Home Health Agency	0	18,268	0	8,164	0	14,206	0	15,656	3,654	0	0	0
86.00		0	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTER:													
96.00	Gift, Flower, Coffee Shop & Canteen	0	12,787	0	5,715	0	0	0	0	0	0	0	0
97.00	Research	0	0	0	0	0	0	0	0	0	0	0	0
98.00	Physicians' Private Office	0	0	0	0	0	0	0	0	0	0	0	0
99.00	Nonpaid Workers	0	696,003	0	0	0	0	0	0	0	0	0	0
99.01	Retail Pharmacy	0	16,319	0	7,293	0	0	0	0	469	0	0	0
99.02	Laboratory-Mineral King	0	64,894	0	29,002	0	0	0	0	31,611	0	0	0
99.03	Physicians Rentals	0	544,294	0	243,255	118,850	0	0	0	0	0	0	0
99.04	Public Relations	0	43,251	0	19,330	0	0	0	0	0	0	0	0
99.05	Mobile Health Clinic-Kingsburg	0	72,184	0	32,260	0	0	0	13,030	755	3,559	0	0
99.06	RHC Woodville/New Start Up Costs	0	0	0	0	0	0	0	0	71	0	0	0
100.01		0	0	0	0	0	0	0	0	0	0	0	0
100.02		0	0	0	0	0	0	0	0	0	0	0	0
100.03		0	0	0	0	0	0	0	0	0	0	0	0
100.04		0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	0	3,319,469	398,058	1,167,004	1,499,271	861,064	0	1,362,062	910,670	2,070,624	1,461,819	144,844

Provider Name:
TULARE REGIONAL MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2010

TRIAL BALANCE EXPENSES	ALLOC COST 19.00	ALLOC COST 19.02	ALLOC COST 19.03	NON-PHYSICIAN ANESTH 20.00	NURSING SCHOOL 21.00	INT & RES SALARY & FRINGES 22.00	INT & RES PROGRAM 23.00	PARAMED EDUCAT 24.00	SUBTOTAL 25.00	POST	TOTAL
										STEP-DOWN ADJUSTMENT 26.00	COST 27.00
ANCILLARY COST CENTERS											
37.00 Operating Room	0	0	0	0	0	0	0	0	4,661,194		4,661,194
38.00 Recovery Room	0	0	0	0	0	0	0	0	0		0
39.00 Delivery Room and Labor Room	0	0	0	0	0	0	0	0	1,663,236		1,663,236
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0		0
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	5,022,985		5,022,985
41.01	0	0	0	0	0	0	0	0	0		0
41.02	0	0	0	0	0	0	0	0	0		0
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0		0
43.00 Radioisotope	0	0	0	0	0	0	0	0	0		0
44.00 Laboratory	0	0	0	0	0	0	0	0	5,644,270		5,644,270
44.01 Pathological Lab	0	0	0	0	0	0	0	0	0		0
46.00 Whole Blood and Packed Red Blood Ce	0	0	0	0	0	0	0	0	509,708		509,708
47.00 Blood Storing and Processing	0	0	0	0	0	0	0	0	0		0
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0		0
49.00 Respiratory Therapy	0	0	0	0	0	0	0	0	1,608,891		1,608,891
50.00 Physical Therapy	0	0	0	0	0	0	0	0	1,171,803		1,171,803
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	0		0
52.00 Speech Pathology	0	0	0	0	0	0	0	0	0		0
53.00 Electrocardiology	0	0	0	0	0	0	0	0	180,257		180,257
53.01 Cardiac Catheterization Laboratory	0	0	0	0	0	0	0	0	1,679,692		1,679,692
54.00 Electroencephalography	0	0	0	0	0	0	0	0	39,231		39,231
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	2,718,740		2,718,740
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	4,518,828		4,518,828
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	91,168		91,168
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0		0
59.00 Other Ancillary Service Cost Centers	0	0	0	0	0	0	0	0	326,237		326,237
59.02	0	0	0	0	0	0	0	0	0		0
59.03	0	0	0	0	0	0	0	0	0		0
60.00 Clinic	0	0	0	0	0	0	0	0	65,770		65,770
60.01 Other Clinic Services	0	0	0	0	0	0	0	0	0		0
61.00 Emergency	0	0	0	0	0	0	0	0	4,927,071		4,927,071
62.00 Observation Beds	0	0	0	0	0	0	0	0	0		0
63.00 Rural Health Clinic	0	0	0	0	0	0	0	0	0		0
63.50 RHC Cherry Street	0	0	0	0	0	0	0	0	1,338,532		1,338,532
63.51 RHC Hillman	0	0	0	0	0	0	0	0	3,023,386		3,023,386
63.52 RHC Lindsay	0	0	0	0	0	0	0	0	604,929		604,929
71.00 Home Health Agency	0	0	0	0	0	0	0	0	1,070,796		1,070,796
86.00	0	0	0	0	0	0	0	0	0		0
NONREIMBURSABLE COST CENTER:											
96.00 Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	25,735		25,735
97.00 Research	0	0	0	0	0	0	0	0	0		0
98.00 Physicians' Private Office	0	0	0	0	0	0	0	0	0		0
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	3,563,211		3,563,211
99.01 Retail Pharmacy	0	0	0	0	0	0	0	0	2,666,626		2,666,626
99.02 Laboratory-Mineral King	0	0	0	0	0	0	0	0	979,428		979,428
99.03 Physicians Rentals	0	0	0	0	0	0	0	0	1,179,587		1,179,587
99.04 Public Relations	0	0	0	0	0	0	0	0	605,853		605,853
99.05 Mobile Health Clinic-Kingsburg	0	0	0	0	0	0	0	0	462,072		462,072
99.06 RHC Woodville/New Start Up Costs	0	0	0	0	0	0	0	0	22,066		22,066
100.01	0	0	0	0	0	0	0	0	0		0
100.02	0	0	0	0	0	0	0	0	0		0
100.03	0	0	0	0	0	0	0	0	0		0
100.04	0	0	0	0	0	0	0	0	0		0
TOTAL	0	0	0	0	0	0	0	0	67,306,568	0	67,306,568

Provider Name:

Fiscal Period Ended:

TULARE REGIONAL MEDICAL CENTER

JUNE 30, 2010

	EMP BENE (GROSS SALARIES)	STAT	STAT	STAT	STAT	STAT	STAT	STAT	STAT	STAT	ADM & GEN (ACCUM COST)	MAINT & REPAIRS (SQ FT)
	5.00	6.01	6.02	6.03	6.04	6.05	6.06	6.07	6.08			7.00
	Adj 38,39,40,46	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)			(Adj)
ANCILLARY COST CENTERS												
37.00	Operating Room	2,326,291									3,529,697	
38.00	Recovery Room										0	
39.00	Delivery Room and Labor Room	896,874									1,200,499	
40.00	Anesthesiology										0	
41.00	Radiology - Diagnostic	2,256,798									3,985,317	
41.01											0	
41.02											0	
42.00	Radiology - Therapeutic										0	
43.00	Radioisotope										0	
44.00	Laboratory	2,039,806									4,362,703	
44.01	Pathological Lab										0	
46.00	Whole Blood and Packed Red Blood Cells										386,809	
47.00	Blood Storing and Processing										0	
48.00	Intravenous Therapy										0	
49.00	Respiratory Therapy	962,310									1,288,006	
50.00	Physical Therapy	680,645									901,965	
51.00	Occupational Therapy										0	
52.00	Speech Pathology										0	
53.00	Electrocardiology	116,207									143,598	
53.01	Cardiac Catheterization Laboratory	309,366									1,373,969	
54.00	Electroencephalography	15,526									32,237	
55.00	Medical Supplies Charged to Patients										2,044,122	
56.00	Drugs Charged to Patients										2,022,304	
57.00	Renal Dialysis										80,110	
58.00	ASC (Non-Distinct Part)										0	
59.00	Other Ancillary Service Cost Centers	183,381									235,201	
59.02											0	
59.03											0	
60.00	Clinic										0	
60.01	Other Clinic Services										0	
61.00	Emergency	2,515,756									3,730,087	
62.00	Observation Beds										0	
63.00	Rural Health Clinic										0	
63.50	RHC Cherry Street	180,164									1,001,222	
63.51	RHC Hillman										2,347,268	
63.52	RHC Lindsay	156,092									410,130	
71.00	Home Health Agency	575,165									892,136	
86.00											0	
NONREIMBURSABLE COST CENTERS												
96.00	Gift, Flower, Coffee Shop & Canteen										6,383	
97.00	Research										0	
98.00	Physicians' Private Office										0	
99.00	Nonpaid Workers	244,444									2,530,489	
99.01	Retail Pharmacy	348,092									2,332,208	
99.02	Laboratory-Mineral King	321,873									753,638	
99.03	Physicians Rentals										241,105	
99.04	Public Relations										479,471	
99.05	Mobile Health Clinic-Kingsburg	110,060									300,322	
99.06	RHC Woodville/New Start Up Costs										19,412	
100.01											0	
100.02											0	
100.03											0	
100.04											0	
TOTAL	30,929,820	0	0	0	0	0	0	0	0	0	59,402,218	0
COST TO BE ALLOCATED	4,459,326	0	0	0	0	0	0	0	0	0	7,904,350	0
UNIT COST MULTIPLIER - SCH 8	0.144176	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.133065	0.000000

Provider Name:

Fiscal Period Ended:

TULARE REGIONAL MEDICAL CENTER

JUNE 30, 2010

	OPER PLANT (SQ FT) 8.00 (Adj 38,45)	LAUNDRY & LINEN (LB LNDRY) 9.00 (Adj 38,41)	HOUSE- KEEPING (HR SERV) 10.00 (Adj 38,45)	DIETARY (MEALS SERVED) 11.00 (Adj 37,38)	CAFETERIA (No. of FTES) 12.00 (Adj 38,42)	MAINT OF PERSONNEL (# HOUSED) 13.00 (Adj)	NURSING ADMIN (NURSE HR) 14.00 (Adj 38,43)	CENT SERV & SUPPLY (CST REQ) 15.00 (Adj 38)	PHARMACY (COSTS REQUIS) 16.00 (Adj)	MED REC (GROSS CHARGES) 17.00 (Adj 38,39,47)	SOC SERV (TIME SPENT) 18.00 (Adj 38,44)	STAT 19.00 (Adj)	
ANCILLARY COST CENTERS													
37.00	Operating Room	8,320	61,326	8,320	56	2,521	31,952	266,684	353	27,838,563	4		
38.00	Recovery Room												
39.00	Delivery Room and Labor Room	3,917	33,807	3,917			25,234			5,242,084			
40.00	Anesthesiology												
41.00	Radiology - Diagnostic	8,288	56,218	8,288			106	121,093	73	29,927,719			
41.01													
41.02													
42.00	Radiology - Therapeutic												
43.00	Radioisotope												
44.00	Laboratory	5,926		5,926		3,650		1,435,889	521	37,060,632			
44.01	Pathological Lab												
46.00	Whole Blood and Packed Red Blood Cells							385,615		991,024			
47.00	Blood Storing and Processing												
48.00	Intravenous Therapy												
49.00	Respiratory Therapy	1,578		1,578		1,662	50	13,475		11,303,620			
50.00	Physical Therapy	4,175		4,175		843		17,082	475	3,483,284			
51.00	Occupational Therapy												
52.00	Speech Pathology												
53.00	Electrocardiology					115		822		2,497,294			
53.01	Cardiac Catheterization Laboratory	2,473	7,115	2,473	4	361	2,616	9,840		5,807,900			
54.00	Electroencephalography	0		0		25		421		344,991			
55.00	Medical Supplies Charged to Patients							2,044,122		9,370,301			
56.00	Drugs Charged to Patients								1,864,444	36,140,755			
57.00	Renal Dialysis									68,304			
58.00	ASC (Non-Distinct Part)												
59.00	Other Ancillary Service Cost Centers	1,659	9,748	1,659	15			6,988		1,790,485			
59.02													
59.03													
60.00	Clinic					2,639							
60.01	Other Clinic Services												
61.00	Emergency	4,970	98,837	4,970	513	3,184	46,374	188,677	382	31,666,866	36		
62.00	Observation Beds												
63.00	Rural Health Clinic												
63.50	RHC Cherry Street	6,995		6,995				27,384	15,406	1,144,425			
63.51	RHC Hillman	12,520		12,520				57,030	22,034	2,586,060			
63.52	RHC Lindsay	5,000		5,000				18,061	6,999	637,261			
71.00	Home Health Agency	1,050		1,050		570	3,541	21,458			0		
86.00													
NONREIMBURSABLE COST CENTERS													
96.00	Gift, Flower, Coffee Shop & Canteen	735		735									
97.00	Research												
98.00	Physicians' Private Office												
99.00	Nonpaid Workers	40,005											
99.01	Retail Pharmacy	938		938				2,757					
99.02	Laboratory-Mineral King	3,730		3,730				185,659					
99.03	Physicians Rentals	31,285		31,285	12,775								
99.04	Public Relations	2,486		2,486									
99.05	Mobile Health Clinic-Kingsburg	4,149		4,149			2,947	4,433	3,290				
99.06	RHC Woodville/New Start Up Costs							419					
100.01													
100.02													
100.03													
100.04													
	TOTAL	190,797	624,066	150,088	161,154	34,550	0	308,061	5,348,577	1,914,081	250,981,030	822	0
	COST TO BE ALLOCATED	3,319,469	398,058	1,167,004	1,499,271	861,064	0	1,362,062	910,670	2,070,624	1,461,819	144,844	0
	UNIT COST MULTIPLIER - SCH 8	17.397911	0.637847	7.775464	9.303342	24.922271	0.000000	4.421402	0.170264	1.081785	0.005824	176.209336	0.000000

Provider Name:

Fiscal Period Ended:

TULARE REGIONAL MEDICAL CENTER

JUNE 30, 2010

STAT	STAT	NONPHY ANESTH (ASG TIME)	NURSE SCHOOL (ASG TIME)	I&R-SAL & FRINGES (ASG TIME)	I&R-PRG COST (ASG TIME)	PARAMED EDUCAT (ASG TIME)
19.02 (Adj)	19.03 (Adj)	20.00 (Adj)	21.00 (Adj)	22.00 (Adj)	23.00 (Adj)	24.00 (Adj)

GENERAL SERVICE COST CENTERS

- 1.00 Old Cap Rel Costs-Bldg & Fixtures
- 2.00 Old Cap Rel Costs-Movable Equipment
- 3.00 New Cap Rel Costs-Bldg & Fixtures
- 4.00 New Cap Rel Costs-Movable Equipment
- 4.01
- 4.02
- 4.03
- 4.04
- 4.05
- 4.06
- 4.07
- 4.08
- 5.00 Employee Benefits
- 6.01 Non-Patient Telephones
- 6.02 Data Processing
- 6.03 Purchasing/Receiving
- 6.04 Patient Admitting
- 6.05 Patient Business Office
- 6.06
- 6.07
- 6.08
- 6.00 Administrative and General
- 7.00 Maintenance and Repairs
- 8.00 Operation of Plant
- 9.00 Laundry and Linen Service
- 10.00 Housekeeping
- 11.00 Dietary
- 12.00 Cafeteria
- 13.00 Maintenance of Personnel
- 14.00 Nursing Administration
- 15.00 Central Services & Supply
- 16.00 Pharmacy
- 17.00 Medical Records and Library
- 18.00 Social Service
- 19.00
- 19.02
- 19.03
- 20.00
- 21.00 Nursing School
- 22.00 Intern & Res Service-Salary & Fringes
- 23.00 Intern & Res Other Program
- 24.00 Paramedical Ed Program

INPATIENT ROUTINE COST CENTERS

- 25.00 Adults & Pediatrics (Gen Routine)
- 26.00 Intensive Care Unit
- 27.00 Coronary Care Unit
- 28.00 Burn Intensive Care
- 29.00 Surgical Intensive Care
- 30.00 Neonatal Intensive Care
- 31.00 Subprovider
- 32.00
- 33.00 Nursery
- 34.00 Medicare Certified Nursing Facility
- 35.00 Distinct Part Nursing Facility
- 36.00 Adult Subacute Care Unit
- 36.01 Subacute Care Unit II
- 36.02 Transitional Care Unit

TRIAL BALANCE OF EXPENSES

Provider Name:
TULARE REGIONAL MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2010

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	GENERAL SERVICE COST CENTERS			
1.00	Old Cap Rel Costs-Bldg & Fixtures	\$	\$ 0	\$ 0
2.00	Old Cap Rel Costs-Movable Equipment		0	0
3.00	New Cap Rel Costs-Bldg & Fixtures	1,885,778	(850,353)	1,035,425
4.00	New Cap Rel Costs-Movable Equipment	1,863,425	0	1,863,425
4.01			0	0
4.02			0	0
4.03			0	0
4.04			0	0
4.05			0	0
4.06			0	0
4.07			0	0
4.08			0	0
5.00	Employee Benefits	6,754,626	(2,306,159)	4,448,467
6.01	Non-Patient Telephones		0	0
6.02	Data Processing		0	0
6.03	Purchasing/Receiving		0	0
6.04	Patient Admitting		0	0
6.05	Patient Business Office		0	0
6.06			0	0
6.07			0	0
6.08			0	0
6.00	Administrative and General	7,841,176	(922,398)	6,918,778
7.00	Maintenance and Repairs		0	0
8.00	Operation of Plant	2,660,527	178,897	2,839,424
9.00	Laundry and Linen Service	348,667	0	348,667
10.00	Housekeeping	1,014,178	0	1,014,178
11.00	Dietary	660,141	538,647	1,198,788
12.00	Cafeteria	538,647	(538,647)	0
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	1,021,018	0	1,021,018
15.00	Central Services & Supply	623,654	0	623,654
16.00	Pharmacy	1,794,926	(157,860)	1,637,066
17.00	Medical Records and Library	1,078,883	0	1,078,883
18.00	Social Service	105,400	0	105,400
19.00			0	0
19.02			0	0
19.03			0	0
20.00			0	0
21.00	Nursing School		0	0
22.00	Intern & Res Service-Salary & Fringes		0	0
23.00	Intern & Res Other Program		0	0
24.00	Paramedical Ed Program		0	0
	INPATIENT ROUTINE COST CENTERS			
25.00	Adults & Pediatrics (Gen Routine)	6,079,730	2,599,859	8,679,589
26.00	Intensive Care Unit	2,770,821	(1,586,295)	1,184,526
27.00	Coronary Care Unit		0	0
28.00	Burn Intensive Care		0	0
29.00	Surgical Intensive Care		0	0
30.00	Neonatal Intensive Care	305,121	(305,121)	0
31.00	Subprovider		0	0
32.00			0	0
33.00	Nursery	681,604	(67,486)	614,118
34.00	Medicare Certified Nursing Facility		0	0
35.00	Distinct Part Nursing Facility		0	0
36.00	Adult Subacute Care Unit		0	0
36.01	Subacute Care Unit II		0	0
36.02	Transitional Care Unit		0	0

TRIAL BALANCE OF EXPENSES

Provider Name:
TULARE REGIONAL MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2010

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
37.00	Operating Room	\$ 2,876,728	\$ 0	\$ 2,876,728
38.00	Recovery Room		0	0
39.00	Delivery Room and Labor Room	1,660,428	(640,957)	1,019,471
40.00	Anesthesiology		0	0
41.00	Radiology - Diagnostic	3,270,572	(34,458)	3,236,114
41.01			0	0
41.02			0	0
42.00	Radiology - Therapeutic		0	0
43.00	Radioisotope		0	0
44.00	Laboratory	3,958,018	(14,774)	3,943,244
44.01	Pathological Lab		0	0
46.00	Whole Blood and Packed Red Blood Cells	395,251	(8,442)	386,809
47.00	Blood Storing and Processing		0	0
48.00	Intravenous Therapy		0	0
49.00	Respiratory Therapy	1,098,412	0	1,098,412
50.00	Physical Therapy	760,914	0	760,914
51.00	Occupational Therapy		0	0
52.00	Speech Pathology		0	0
53.00	Electrocardiology	126,844	0	126,844
53.01	Cardiac Catheterization Laboratory	1,051,199	0	1,051,199
54.00	Electroencephalography	16,310	0	16,310
55.00	Medical Supplies Charged to Patients	2,044,122	0	2,044,122
56.00	Drugs Charged to Patients	1,864,444	157,860	2,022,304
57.00	Renal Dialysis	80,163	(53)	80,110
58.00	ASC (Non-Distinct Part)		0	0
59.00	Other Ancillary Service Cost Centers	207,335	(12,980)	194,355
59.02			0	0
59.03			0	0
60.00	Clinic		0	0
60.01	Other Clinic Services		0	0
61.00	Emergency	3,285,081	0	3,285,081
62.00	Observation Beds		0	0
63.00	Rural Health Clinic		0	0
63.50	RHC Cherry Street	1,003,276	(88,776)	914,500
63.51	RHC Hillman	2,385,459	(156,895)	2,228,564
63.52	RHC Lindsay	403,884	(16,259)	387,625
71.00	Home Health Agency	792,506	0	792,506
86.00			0	0
	SUBTOTAL	\$ 65,309,268	\$ (4,232,650)	\$ 61,076,618
	NONREIMBURSABLE COST CENTERS			
96.00	Gift, Flower, Coffee Shop & Canteen		0	0
97.00	Research		0	0
98.00	Physicians' Private Office		0	0
99.00	Nonpaid Workers	1,613,619	650,284	2,263,903
99.01	Retail Pharmacy	2,279,797	0	2,279,797
99.02	Laboratory-Mineral King	695,173	0	695,173
99.03	Physicians Rentals	14,235	215,094	229,329
99.04	Public Relations	354,468	103,414	457,882
99.05	Mobile Health Clinic-Kingsburg	284,454	0	284,454
99.06	RHC Woodville/New Start Up Costs	19,412	0	19,412
100.01			0	0
100.02			0	0
100.03			0	0
100.04			0	0
100.99	SUBTOTAL	\$ 5,261,158	\$ 968,792	\$ 6,229,950
101	TOTAL	\$ 70,570,426	\$ (3,263,858)	\$ 67,306,568

(To Schedule 8)

Provider Name:
TULARE REGIONAL MEDICAL CENTER

Page 1
Fiscal Period Ended:
JUNE 30, 2010

	TOTAL ADJ (Page 1 & 2)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9	AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ 13
ANCILLARY COST CENTERS													
37.00 Operating Room	0												
38.00 Recovery Room	0												
39.00 Delivery Room and Labor Room	(640,957)										(640,957)		
40.00 Anesthesiology	0												
41.00 Radiology - Diagnostic	(34,458)											(32,400)	
41.01	0												
41.02	0												
42.00 Radiology - Therapeutic	0												
43.00 Radioisotope	0												
44.00 Laboratory	(14,774)												
44.01 Pathological Lab	0												
46.00 Whole Blood and Packed Red Blood Cells	(8,442)												
47.00 Blood Storing and Processing	0												
48.00 Intravenous Therapy	0												
49.00 Respiratory Therapy	0												
50.00 Physical Therapy	0												
51.00 Occupational Therapy	0												
52.00 Speech Pathology	0												
53.00 Electrocardiology	0												
53.01 Cardiac Catheterization Laboratory	0												
54.00 Electroencephalography	0												
55.00 Medical Supplies Charged to Patients	0												
56.00 Drugs Charged to Patients	157,860	157,860											
57.00 Renal Dialysis	(53)												
58.00 ASC (Non-Distinct Part)	0												
59.00 Other Ancillary Service Cost Centers	(12,980)												
59.02	0												
59.03	0												
60.00 Clinic	0												
60.01 Other Clinic Services	0												
61.00 Emergency	0												
62.00 Observation Beds	0												
63.00 Rural Health Clinic	0												
63.50 RHC Cherry Street	(88,776)												
63.51 RHC Hillman	(156,895)						4,266						
63.52 RHC Lindsay	(16,259)												
71.00 Home Health Agency	0												
86.00	0												
NONREIMBURSABLE COST CENTERS													
96.00 Gift, Flower, Coffee Shop & Canteen	0												
97.00 Research	0												
98.00 Physicians' Private Office	0												
99.00 Nonpaid Workers	650,284		465,838				384,352						(199,906)
99.01 Retail Pharmacy	0												
99.02 Laboratory-Mineral King	0												
99.03 Physicians Rentals	215,094						170,673	44,421					
99.04 Public Relations	103,414					103,414							
99.05 Mobile Health Clinic-Kingsburg	0												
99.06 RHC Woodville/New Start Up Costs	0												
100.01	0												
100.02	0												
100.03	0												
100.04	0												
101.00 TOTAL	<u>(\$3,263,858)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>								

(To Sch 10)

Provider Name:
TULARE REGIONAL MEDICAL CENTER

	AUDIT ADJ 14-20	AUDIT ADJ 21	AUDIT ADJ 22	AUDIT ADJ 23	AUDIT ADJ 24-25	AUDIT ADJ 26-32	AUDIT ADJ 33	AUDIT ADJ 34-36	AUDIT ADJ				
ANCILLARY COST CENTERS													
37.00 Operating Room													
38.00 Recovery Room													
39.00 Delivery Room and Labor Room													
40.00 Anesthesiology													
41.00 Radiology - Diagnostic				(2,058)									
41.01													
41.02													
42.00 Radiology - Therapeutic													
43.00 Radioisotope													
44.00 Laboratory				(14,774)									
44.01 Pathological Lab													
46.00 Whole Blood and Packed Red Blood Cells				(8,442)									
47.00 Blood Storing and Processing													
48.00 Intravenous Therapy													
49.00 Respiratory Therapy													
50.00 Physical Therapy													
51.00 Occupational Therapy													
52.00 Speech Pathology													
53.00 Electrocardiology													
53.01 Cardiac Catheterization Laboratory													
54.00 Electroencephalography													
55.00 Medical Supplies Charged to Patients													
56.00 Drugs Charged to Patients													
57.00 Renal Dialysis				(53)									
58.00 ASC (Non-Distinct Part)													
59.00 Other Ancillary Service Cost Centers				(12,980)									
59.02													
59.03													
60.00 Clinic													
60.01 Other Clinic Services													
61.00 Emergency													
62.00 Observation Beds													
63.00 Rural Health Clinic													
63.50 RHC Cherry Street													
63.51 RHC Hillman						(161,161)							
63.52 RHC Lindsay								(16,259)					
71.00 Home Health Agency													
86.00													
NONREIMBURSABLE COST CENTERS													
96.00 Gift, Flower, Coffee Shop & Canteen													
97.00 Research													
98.00 Physicians' Private Office													
99.00 Nonpaid Workers													
99.01 Retail Pharmacy													
99.02 Laboratory-Mineral King													
99.03 Physicians Rentals													
99.04 Public Relations													
99.05 Mobile Health Clinic-Kingsburg													
99.06 RHC Woodville/New Start Up Costs													
100.01													
100.02													
100.03													
100.04													
101.00 TOTAL	(646,262)	(840)	(89,684)	(44,401)	(2,216,475)	(161,161)	(88,776)	(16,259)	0	0	0	0	0

Provider Name							Fiscal Period			Provider NPI		Adjustments
TULARE REGIONAL MEDICAL CENTER							JULY 1, 2009 THROUGH JUNE 30, 2010			1306840723		71
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report												
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.						
<u>MEMORANDUM ADJUSTMENT</u>												
1	1	N/A					Total Noncontract AB 5 and AB 1183 Reductions			\$0	\$678,899	\$678,899
							The services provided to Medi-Cal inpatients in Noncontract acute hospitals are subject to various reimbursement limitations identified in AB 5 and AB 1183. These limitations are addressed on Noncontract Schedule A et seq. and are incorporated on Noncontract Schedule 1, Line 9. W & I Code, Sections 14105.19 and 14166.245					

Provider Name							Fiscal Period		Provider NPI		Adjustments
TULARE REGIONAL MEDICAL CENTER							JULY 1, 2009 THROUGH JUNE 30, 2010		1306840723		71
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Audit Report	Cost Report									
		Work Sheet	Part	Title	Line	Col.					
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>											
2	10A	A			16.00	7	Pharmacy	\$1,794,926	(\$157,860)	\$1,637,066	
	10A	A			56.00	7	Drugs Charged to Patients 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	1,864,444	157,860	2,022,304	
3	10A	A			3.00	7	New Capital Related Costs-Building and Fixtures	\$1,885,778	(\$397,594)	\$1,488,184 *	
	10A	A			6.00	7	Administrative and General	7,841,176	(68,244)	7,772,932 *	
	10A	A			99.00	7	Nonpaid Workers To reclassify interest expense related to Evolutions Fitness Center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 212, 2300 and 2304	1,613,619	465,838	2,079,457 *	
4	10A	A			12.00	7	Cafeteria	\$538,647	(\$939,457)	(\$400,810) *	
	10A	A			11.00	7	Dietary To reverse provider's reclassification of dietary cost to be allocated based on statistics. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2306	660,141	939,457	1,599,598 *	
5	10A	A			11.00	7	Dietary	* \$1,599,598	(\$400,810)	\$1,198,788	
	10A	A			12.00	7	Cafeteria To reclassify the revenue offset from Cafeteria to Dietary for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2328	* (400,810)	400,810	0	
6	10A	A			6.00	7	Administrative and General	* \$7,772,932	(\$103,414)	\$7,669,518 *	
	10A	A			99.04	7	Public Relations To reclassify public relations expense to a nonreimbursable cost center due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2328	354,468	103,414	457,882	

*Balance carried forward from prior/to subsequent adjustments

Provider Name			Fiscal Period				Provider NPI		Adjustments		
TULARE REGIONAL MEDICAL CENTER			JULY 1, 2009 THROUGH JUNE 30, 2010				1306840723		71		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Audit Report	Cost Report									
		Work Sheet	Part	Title	Line	Col.					
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>											
7	10A	A			3.00	7	New Capital Related Costs - Building and Fixtures	*	\$1,488,184	(\$559,291)	\$928,893 *
	10A	A			63.51	7	RHC Hillman		2,385,459	4,266	2,389,725 *
	10A	A			99.00	7	Nonpaid Workers	*	2,079,457	384,352	2,463,809 *
	10A	A			99.03	7	Physicians Rentals		14,235	170,673	184,908 *
							To reclassify medical office building, fitness center and rural health clinic depreciation expense to the appropriate cost centers for proper cost determination.				
							42 CFR 413.9, 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2300, 2304, 2307 and 2328				
8	10A	A			6.00	7	Administrative and General	*	\$7,669,518	(\$44,421)	\$7,625,097 *
	10A	A			99.03	7	Physicians Rentals	*	184,908	44,421	229,329
							To reclassify physician meals expense to a nonreimbursable cost center for proper cost determination.				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2105.2, 2300, 2304 and 2328				
9	10A	A			26.00	7	Intensive Care Unit		\$2,770,821	(\$1,586,295)	\$1,184,526
	10A	A			25.00	7	Adults and Pediatrics		6,079,730	1,586,295	7,666,025 *
							To reclassify post intensive care expense for proper cost reporting.				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2202, 2300 and 2304				
10	10A	A			30.00	7	Neonatal Intensive Care Unit		\$305,121	(\$305,121)	\$0
	10A	A			33.00	7	Nursery		681,604	305,121	986,725 *
							To reclassify intermediate care expense to the proper cost center.				
							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, 2009 THROUGH JUNE 30, 2010			1306840723		71
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>												
11	10A	A			33.00	7	Nursery	*	\$986,725	(\$372,607)	\$614,118	
	10A	A			39.00	7	Delivery Room and Labor Room		1,660,428	(640,957)	1,019,471	
	10A	A			25.00	7	Adults and Pediatrics	*	7,666,025	1,013,564	8,679,589	
							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					
12	10A	A			6.00	7	Administrative and General	*	\$7,625,097	(\$53,123)	\$7,571,974 *	
	10A	A			8.00	7	Operation of Plant		2,660,527	(21,009)	2,639,518 *	
	10A	A			41.00	7	Radiology - Diagnostic		3,270,572	(32,400)	3,238,172 *	
	10A	A			3.00	7	New Capital Related Costs - Building and Fixtures	*	928,893	106,532	1,035,425	
							To reclassify building rental expense for proper cost determination.					
							42 CFR 413.20 and 413.24					
							CMS Pub. 15-1, Sections 2300, 2304, 2306 and 2307A					
13	10A	A			99.00	7	Nonpaid Workers	*	\$2,463,809	(\$199,906)	\$2,263,903	
	10A	A			8.00	7	Operation of Plant	*	2,639,518	199,906	2,839,424	
							To reclassify utilities expense to allocate plant operation overhead costs to all the using cost centers.					
							42 CFR 413.20 and 413.24					
							CMS Pub. 15-1, Sections 2300, 2304 and 2306					

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
TULARE REGIONAL MEDICAL CENTER							JULY 1, 2009 THROUGH JUNE 30, 2010		1306840723		71
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Audit Report	Cost Report									
		Work Sheet	Part	Title	Line	Col.					
ADJUSTMENTS TO REPORTED COSTS											
	10A	A			6.00	7	Administrative and General	*	\$7,571,974		
14							To eliminate Evolutions legal fees not related to patient care. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2183, 2300 and 2304			(\$105,065)	
15							To eliminate non-allowable legal fees related to reorganization. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2134.10, 2300 and 2304			(7,361)	
16							To eliminate legal fees due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2183, 2300 and 2304			(440,573)	
17							To eliminate legal fees related to hospital expansion that should have been capitalized. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 104.10, 2300 and 2304			(31,923)	
18							To eliminate professional fees for lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			(30,000)	
19							To adjust professional fees related to non-allowable lobbying activities and not related to patient care. 42 CFR 413.9(c)(3) CMS Pub. 15-1, Sections 2102.2, 2104, and 2139			(15,720)	
20							To correct provider's A-8 abatement to community education. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2328			(15,620) (\$646,262) \$6,925,712 *	
*Balance carried forward from prior/to subsequent adjustments											

Provider Name							Fiscal Period	Provider NPI		Adjustments	
TULARE REGIONAL MEDICAL CENTER							JULY 1, 2009 THROUGH JUNE 30, 2010	1306840723		71	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Audit Report	Cost Report									
		Work Sheet	Part	Title	Line	Col.					
ADJUSTMENTS TO REPORTED COSTS											
21	10A	A			6.00	7	Administrative and General To abate finance charges against related billing costs. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2328	*	\$6,925,712	(\$840)	\$6,924,872 *
22	10A	A			5.00	7	Employee Benefits To eliminate unrealized cafeteria revenue reported as an employee benefit expense. 42 CFR 413.9, 413.20 and 413.24 CMS Pub. 15-1, Sections 2102.3, 2144.3, 2300 and 2304		\$6,754,626	(\$89,684)	\$6,664,942 *
23	10A	A			6.00	7	Administrative and General	*	\$6,924,872	(\$6,094)	\$6,918,778
	10A	A			41.00	7	Radiology - Diagnostic	*	3,238,172	(2,058)	3,236,114
	10A	A			44.00	7	Laboratory		3,958,018	(14,774)	3,943,244
	10A	A			46.00	7	Whole Blood and Packed Red Blood Cells		395,251	(8,442)	386,809
	10A	A			57.00	7	Renal Dialysis		80,163	(53)	80,110
	10A	A			59.00	7	Other Ancillary Service Cost Centers To adjust physician fees to agree with contracts, time sheets and RCE limitations. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2182, 2300 and 2304		207,335	(12,980)	194,355
		A			5.00	7	Employee Benefits	*	\$6,664,942		
24	10A						To adjust workers compensation expense to agree with Alpha invoices. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			(\$5,984)	
25							To adjust health insurance expense to agree with actual claims and health insurance premiums. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2162.7, 2162.8, 2300 and 2304			(2,210,491)	\$4,448,467

*Balance carried forward from prior/to subsequent adjustments

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TULARE REGIONAL MEDICAL CENTER							JULY 1, 2009 THROUGH JUNE 30, 2010			1306840723		71
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
ADJUSTMENTS TO REPORTED COSTS												
		A			63.51	7	RHC Hillman	*	\$2,389,725			
26							To adjust medical supplies expense due to insufficient documentation.			(\$5,378)		
10A							42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304					
27							To adjust administrative supplies due to insufficient documentation.			(8,387)		
							42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304					
28							To eliminate minor equipment expense for assets that should have been capitalized.			(6,296)		
							42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 108 and 2300					
29							To eliminate other supplies expense for assets that should have been capitalized.			(23,292)		
							42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 108 and 2300					
30							To adjust start up costs that should be capitalized over a sixty month period.			(40,580)		
							42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2132.3, 2300 and 2304					
31							To adjust total salaries to agree with provider's payroll distribution report for proper cost determination.			(56,708)		
							42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304					
32							To reduce physician professional fees per provider's request.			<u>(20,520)</u>		
							42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			(\$161,161) \$2,228,564		

*Balance carried forward from prior/to subsequent adjustments

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Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
ADJUSTMENTS TO REPORTED COSTS												
33	10A	A			63.50	7	RHC Cherry Street To adjust physician compensation to agree with physician contracts and for proper cost determination. 42 CFR 413.20 and 413.24	\$1,003,276	(\$88,776)	\$914,500		
		A			63.52	7	RHC Lindsay	\$403,884				
34	10A						To adjust medical supplies expense due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		(\$5,157)			
35							To adjust other purchased service expense due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		(4,851)			
36							To eliminate prior period telephone expense for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1 and 2304		(6,251) (\$16,259)	\$387,625		

Provider Name							Fiscal Period			Provider NPI		Adjustments
TULARE REGIONAL MEDICAL CENTER							JULY 1, 2009 THROUGH JUNE 30, 2010			1306840723		71
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
ADJUSTMENTS TO REPORTED STATISTICS												
37	9	B-1			12.00	11	Cafeteria (Meals Served)	0	91,532	91,532		
	9	B-1			25.00	11	Adults and Pediatrics	49,969	1,143	51,112 *		
	9	B-1			37.00	11	Operating Room	0	56	56		
	9	B-1			53.01	11	Cardiac Catheterization Laboratory	0	4	4		
	9	B-1			59.00	11	Other Ancillary Service Cost Centers	0	15	15		
	9	B-1			99.03	11	Physicians Rentals	0	12,775	12,775		
	9	B-1			11.00	11	Total Statistic - Meals Served	55,629	105,525	161,154		
							To adjust meals served statistics to agree with provider's monthly meal counts.					
							42 CFR 413.20 and 413.24					
							CMS Pub. 15-1, Sections 2300, 2304 and 2306					
38	9	B-1			26.00	3,8,10	Intensive Care Unit (Square Feet)	4,808	(2,753)	2,055 *		
	9	B-1			25.00	3,8,10	Adults and Pediatrics	31,298	2,753	34,051 *		
	9	B-1			26.00	4	Intensive Care Unit (Dollar Value)	52,668	(27,782)	24,886		
	9	B-1			25.00	4	Adults and Pediatrics	156,191	27,782	183,973		
	9	B-1			26.00	5	Intensive Care Unit (Gross Salaries)	2,022,156	(1,157,684)	864,472		
	9	B-1			25.00	5	Adults and Pediatrics	5,717,138	1,157,684	6,874,822 *		
	9	B-1			26.00	9	Intensive Care Unit (Pounds of Laundry)	61,558	(35,242)	26,316 *		
	9	B-1			25.00	9	Adults and Pediatrics	255,383	35,242	290,625 *		
	9	B-1			26.00	11	Intensive Care Unit (Meals Served)	5,147	(2,947)	2,200		
	9	B-1			25.00	11	Adults and Pediatrics	* 51,112	2,947	54,059		
	9	B-1			26.00	12	Intensive Care Unit (Number of FTEs)	2,304	(1,319)	985		
	9	B-1			25.00	12	Adults and Pediatrics	9,958	1,319	11,277 *		
	9	B-1			26.00	14	Intensive Care Unit (Direct Nursing Hours)	37,773	(21,625)	16,148		
	9	B-1			25.00	14	Adults and Pediatrics	177,218	21,625	198,843 *		

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Provider Name							Fiscal Period			Provider NPI		Adjustments
TULARE REGIONAL MEDICAL CENTER							JULY 1, 2009 THROUGH JUNE 30, 2010			1306840723		71
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
ADJUSTMENTS TO REPORTED STATISTICS												
-Continued from previous page-												
38	9	B-1			26.00	15	Intensive Care Unit (Costed Requisitions)	121,539	(69,581)	51,958		
	9	B-1			25.00	15	Adults and Pediatrics	359,097	69,581	428,678		
	9	B-1			26.00	17	Intensive Care Unit (Gross Charges)	10,420,258	(5,979,247)	4,441,011		
	9	B-1			25.00	17	Adults and Pediatrics	28,475,712	5,979,247	34,454,959 *		
	9	B-1			26.00	18	Intensive Care Unit (Time Spent)	7,825	(4,480)	3,345 *		
	9	B-1			25.00	18	Adults and Pediatrics	148,525	4,480	153,005 *		
To reclassify post intensive care statistics for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2202, 2300, 2304 and 2306												
39	9	B-1			30.00	5	Neonatal Intensive Care Unit (Gross Salaries)	268,625	(268,625)	0		
	9	B-1			33.00	5	Nursery		268,625	861,293 *		
	9	B-1			30.00	17	Neonatal Intensive Care Unit (Gross Charges)	453,044	(453,044)	0		
	9	B-1			33.00	17	Nursery	592,668	453,044	2,041,895		
40							To reclassify NICU statistics for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	1,588,851				
	9	B-1			11.00	5	Dietary (Gross Salaries)	49,283	70,133	119,416		
	9	B-1			12.00	5	Cafeteria	70,133	(70,133)	0		
	9	B-1			44.00	5	Laboratory	1,622,639	417,167	2,039,806		
	9	B-1			99.00	5	Nonpaid Workers	207,963	36,481	244,444		
	9	B-1			99.02	5	Laboratory - Mineral King	188,594	133,279	321,873		
	9	B-1			5.00	5	Total Statistic - Gross Salaries	30,342,893	586,927	30,929,820		
To adjust gross salaries statistics to agree with provider's trial balance. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2306												

*Balance carried forward from prior/to subsequent adjustments

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TULARE REGIONAL MEDICAL CENTER							JULY 1, 2009 THROUGH JUNE 30, 2010			1306840723		71
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
ADJUSTMENTS TO REPORTED STATISTICS												
41	9	B-1		11.00	9	Dietary (Pounds of Laundry)		0	442	442		
	9	B-1		15.00	9	Central Services and Supply		2,931	567	3,498		
	9	B-1		25.00	9	Adults and Pediatrics	*	290,625	21,335	311,960		
	9	B-1		26.00	9	Intensive Care Unit	*	26,316	(1,557)	24,759		
	9	B-1		33.00	9	Nursery		6,857	477	7,334		
	9	B-1		37.00	9	Operating Room		59,211	2,115	61,326		
	9	B-1		39.00	9	Delivery Room and Labor Room		55,509	(21,702)	33,807		
	9	B-1		41.00	9	Radiology - Diagnostic		56,915	(697)	56,218		
	9	B-1		53.01	9	Cardiac Catheterization Laboratory		6,276	839	7,115		
	9	B-1		59.00	9	Other Ancillary Service Cost Centers		10,089	(341)	9,748		
	9	B-1		61.00	9	Emergency		98,916	(79)	98,837		
	9	B-1		9.00	9	Total Statistic - Pounds of Laundry		622,667	1,399	624,066		
						To adjust pounds of laundry statistics to agree with provider's monthly summaries. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2306						
42	9	B-1		25.00	12	Adults and Pediatrics (Number of FTEs)	*	11,277	(1,634)	9,643		
	9	B-1		37.00	12	Operating Room		2,177	344	2,521		
	9	B-1		39.00	12	Delivery Room and Labor Room		0	1,634	1,634		
	9	B-1		49.00	12	Respiratory Therapy		1,348	314	1,662		
	9	B-1		50.00	12	Physical Therapy		1,157	(314)	843		
	9	B-1		53.00	12	Electrocardiology		361	(246)	115		
	9	B-1		53.01	12	Cardiac Catheterization Laboratory		115	246	361		
	9	B-1		12.00	12	Total Statistic - Number of FTEs		34,206	344	34,550		
						To adjust FTE statistics to agree with provider's productive hour report. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2306						

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TULARE REGIONAL MEDICAL CENTER							JULY 1, 2009 THROUGH JUNE 30, 2010			1306840723		71
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
ADJUSTMENTS TO REPORTED STATISTICS												
43	9	B-1		25.00	14	Adults and Pediatrics (Direct Nursing Hours)	*	198,843	(25,331)	173,512		
	9	B-1		39.00	14	Delivery Room and Labor Room		0	25,234	25,234		
	9	B-1		41.00	14	Radiology - Diagnostic		0	106	106		
	9	B-1		49.00	14	Respiratory Therapy		0	50	50		
	9	B-1		99.05	14	Mobile Health Clinic - Kingsburg		0	2,947	2,947		
	9	B-1		14.00	14	Total Statistic - Direct Nursing Hours		305,055	3,006	308,061		
To adjust direct nursing hours statistics to agree with provider's payroll hours report. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2306												
44	9	B-1		25.00	18	Adults and Pediatrics (Time Spent)	*	153,005	(152,384)	621		
	9	B-1		26.00	18	Intensive Care Unit	*	3,345	(3,184)	161		
	9	B-1		37.00	18	Operating Room		650	(646)	4		
	9	B-1		61.00	18	Emergency		3,250	(3,214)	36		
	9	B-1		71.00	18	Home Health Agency		5,150	(5,150)	0		
	9	B-1		18.00	18	Total Statistic - Time Spent		165,400	(164,578)	822		
To adjust time spent statistics to agree with provider's patient family services report. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2306												
45	9	B-1		5.00	3	Employee Benefits (Square Feet)		1,218	(48)	1,170		
	9	B-1		6.00	3	Administrative and General		50,553	(32,710)	17,843		
	9	B-1		8.00	3	Operation of Plant		5,796	(106)	5,690		
	9	B-1		9.00	3,8	Laundry and Linen Service		120	(10)	110		
	9	B-1		11.00	3,8,10	Dietary		2,518	894	3,412		
	9	B-1		12.00	3,8,10	Cafeteria		1,213	(1,213)	0		
	9	B-1		14.00	3,8,10	Nursing Administration		544	(38)	506		
	9	B-1		15.00	3,8,10	Central Services and Supply		2,285	(18)	2,267		
	9	B-1		16.00	3,8,10	Pharmacy		1,000	24	1,024		
	9	B-1		17.00	3,8,10	Medical Records and Library		3,784	(381)	3,403		
	9	B-1		25.00	3,8,10	Adults and Pediatrics	*	34,051	(7,436)	26,615		

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Provider Name				Fiscal Period				Provider NPI		Adjustments
TULARE REGIONAL MEDICAL CENTER				JULY 1, 2009 THROUGH JUNE 30, 2010				1306840723		71
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ADJUSTMENTS TO REPORTED STATISTICS										
-Continued from previous page-										
45	9	B-1		26.00	3,8,10	Intensive Care Unit (Square Feet)	*	2,055	(385)	1,670
	9	B-1		33.00	3,8,10	Nursery		1,492	(649)	843
	9	B-1		37.00	3,8,10	Operating Room		9,851	(1,531)	8,320
	9	B-1		39.00	3,8,10	Delivery Room and Labor Room		4,312	(395)	3,917
	9	B-1		41.00	3,8,10	Radiology - Diagnostic		8,342	(54)	8,288
	9	B-1		44.00	3,8,10	Laboratory		4,196	1,730	5,926
	9	B-1		49.00	3,8,10	Respiratory Therapy		360	1,218	1,578
	9	B-1		50.00	3,8,10	Physical Therapy		3,889	286	4,175
	9	B-1		53.01	3,8,10	Cardiac Catheterization Laboratory		2,080	393	2,473
	9	B-1		54.00	3,8,10	Electroencephalography		543	(543)	0
	9	B-1		59.00	3,8,10	Other Ancillary Service Cost Center		0	1,659	1,659
	9	B-1		61.00	3,8,10	Emergency		3,585	1,385	4,970
	9	B-1		63.51	3	RHC Hillman		12,520	(12,520)	0
	9	B-1		63.52	3	RHC Lindsay		5,000	(5,000)	0
	9	B-1		96.00	3,8,10	Gift, Flower, Coffee Shop and Canteen		696	39	735
	9	B-1		99.00	8	Nonpaid Workers		0	40,005	40,005
	9	B-1		99.01	8,10	Retail Pharmacy		0	938	938
	9	B-1		99.02	3	Laboratory - Mineral King		1,252	(1,252)	0
	9	B-1		99.02	8,10	Laboratory - Mineral King		1,252	2,478	3,730
	9	B-1		99.03	3	Physicians Rentals		0	1,356	1,356
	9	B-1		99.03	8,10	Physicians Rentals		0	31,285	31,285
	9	B-1		99.04	3,8,10	Public Relations		0	2,486	2,486
	9	B-1		99.05	3	Mobile Health Clinic - Kingsburg		4,149	(4,149)	0
	9	B-1		3.00	3	Total Statistic - Square Feet		176,197	(56,968)	119,229
	9	B-1		8.00	8	Total Statistic - Square Feet		118,630	72,167	190,797
	9	B-1		10.00	10	Total Statistic - Square Feet		117,916	32,172	150,088
To adjust reported square footage statistics to agree with provider's records and prior year's audit findings to properly allocate indirect cost. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2306										

Provider Name							Fiscal Period			Provider NPI		Adjustments
TULARE REGIONAL MEDICAL CENTER							JULY 1, 2009 THROUGH JUNE 30, 2010			1306840723		71
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
<u>ADJUSTMENTS TO REPORTED STATISTICS</u>												
46	9	B-1			25.00	5	Adults and Pediatrics (Gross Salaries)	*	6,874,822	867,729	7,742,551	
	9	B-1			33.00	5	Nursery	*	861,293	(320,830)	540,463	
	9	B-1			39.00	5	Delivery Room and Labor Room		1,443,773	(546,899)	896,874	
							To reclassify gross salaries statistics to properly allocate OB expense. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304					
47	9	B-1			25.00	17	Adults and Pediatrics (Gross Charges)	*	34,454,959	2,141,597	36,596,556	
	9	B-1			39.00	17	Delivery Room and Labor Room		7,383,681	(2,141,597)	5,242,084	
							To reclassify gross charges statistics to properly allocate OB expense. 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, 2009 THROUGH JUNE 30, 2010		1306840723		71
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Audit Report	Cost Report									
		Work Sheet	Part	Title	Line	Col.					
ADJUSTMENTS TO REPORTED PATIENT DAYS											
48	4A	D-1	II	XIX	47.00	2	Total Inpatient Days - NICU	263	(263)	0	
	4A	D-1	II	XIX	42.00	2	Total Inpatient Days - Nursery To reclassify patient days for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	1,802	263	2,065 *	
49	4	D-1	I	XIX	1.00	1	Total Inpatient Days - Adults and Pediatrics	18,483	2,206	20,689 *	
	4A	D-1	II	XIX	42.00	2	Total Inpatient Days - Nursery	* 2,065	(1)	2,064	
	4A	D-1	II	XIX	43.00	2	Total Inpatient Days - Intensive Care Unit To adjust total patient days to agree with provider's revenue and usage report. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	3,329	(1,884)	1,445	
50	4	D-1	I	XIX	1.00	1	Total Inpatient Days - Adults and Pediatrics To adjust total patient days for employee health services provided at Tulare Regional Medical Center in order to compensate provider for unrecovered cost of employee health insurance in conjunction with adjustment 25. 42 CFR 413.5, 413.9, 413.20 and 413.24 CMS Pub. 15-1, Sections 332, 2162.7, 2300, 2304 and 2328	* 20,689	(45)	20,644	

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
TULARE REGIONAL MEDICAL CENTER							JULY 1, 2009 THROUGH JUNE 30, 2010	1306840723		71
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report								
		Work Sheet	Part	Title	Line	Col.				
ADJUSTMENTS TO REPORTED TOTAL CHARGES										
51	5	C	I		37.00	8	Operating Room	\$27,838,563	(\$354,905)	\$27,483,658
	5	C	I		39.00	8	Delivery Room and Labor Room	7,383,681	(18,016)	7,365,665 *
	5	C	I		41.00	8	Radiology - Diagnostic	29,927,719	(356,857)	29,570,862
	5	C	I		44.00	8	Laboratory	37,060,632	(363,545)	36,697,087
	5	C	I		49.00	8	Respiratory Therapy	11,303,620	(24,328)	11,279,292
	5	C	I		50.00	8	Physical Therapy	3,483,284	(119,233)	3,364,051
	5	C	I		53.00	8	Electrocardiology	2,497,294	(15,584)	2,481,710
	5	C	I		53.01	8	Cardiac Catheterization Laboratory	5,807,900	(66,203)	5,741,697
	5	C	I		54.00	8	Electroencephalography	344,991	(2,597)	342,394
	5	C	I		55.00	8	Medical Supplies Charged to Patients	9,370,301	(130,326)	9,239,975
	5	C	I		56.00	8	Drugs Charged to Patients	36,140,755	(119,628)	36,021,127
	5	C	I		59.00	8	Other Ancillary Service Cost Center	1,790,485	(40,039)	1,750,446
	5	C	I		61.00	8	Emergency	31,666,866	(176,050)	31,490,816
	5	C	I		63.50	8	RHC Cherry Street	1,144,425	(1,805)	1,142,620
	5	C	I		63.51	8	RHC Hillman	2,586,060	(5,090)	2,580,970
	5	C	I		63.52	8	RHC Lindsay	637,261	(1,085)	636,176
							To adjust total charges related to employee health services provided at Tulare Regional Medical Center in order to compensate provider for unrecovered cost of health insurance in conjunction with adjustment 25. 42 CFR 413.5, 413.9, 413.20 and 413.24 CMS Pub. 15-1, Sections 332, 2162.7, 2300, 2304 and 2328			
52	5	C	I		39.00	8	Delivery Room and Labor Room	* \$7,365,665	(\$2,141,597)	\$5,224,068
							To adjust total charges for proper allocation of OB expense. 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, 2009 THROUGH JUNE 30, 2010	1306840723		71	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Audit Report	Cost Report									
		Work Sheet	Part	Title	Line	Col.					
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT											
53	4	D-1	I	XIX	9.00	1	Medi-Cal Inpatient Days - Adults and Pediatrics	3,323	437	3,760	
	4A	D-1	II	XIX	42.00	4	Medi-Cal Inpatient Days - Nursery	851	(12)	839	
	4A	D-1	II	XIX	43.00	4	Medi-Cal Inpatient Days - Intensive Care Unit	1,283	(1,033)	250	
	4A	D-1	II	XIX	47.00	4	Medi-Cal Inpatient Days - Neonatal Intensive Care Unit	103	(103)	0	
54	4A	Not Reported						Medi-Cal Administrative Days	0	7	7
	4A	Not Reported						Medi-Cal Administrative Day Rate	\$0.00	\$351.26	\$351.26
55	6	D-4		XIX	37.00	2	Medi-Cal Ancillary Charges - Operating Room	\$2,643,586	(\$345,920)	\$2,297,666	
	6	D-4		XIX	39.00	2	Medi-Cal Ancillary Charges - Delivery Room and Labor Room	2,693,770	(358,891)	2,334,879	
	6	D-4		XIX	41.00	2	Medi-Cal Ancillary Charges - Radiology - Diagnostic	1,318,676	(180,203)	1,138,473	
	6	D-4		XIX	44.00	2	Medi-Cal Ancillary Charges - Laboratory	2,937,434	(409,241)	2,528,193	
	6	D-4		XIX	46.00	2	Medi-Cal Ancillary Charges - Whole Blood and Packed Red Blood Cells	195,795	(12,984)	182,811	
	6	D-4		XIX	49.00	2	Medi-Cal Ancillary Charges - Respiratory Therapy	1,335,572	(224,227)	1,111,345	
	6	D-4		XIX	50.00	2	Medi-Cal Ancillary Charges - Physical Therapy	143,937	(50,739)	93,198	
	6	D-4		XIX	53.00	2	Medi-Cal Ancillary Charges - Electrocardiology	362,950	(53,643)	309,307	
	6	D-4		XIX	53.01	2	Medi-Cal Ancillary Charges - Cardiac Catheterization Laboratory	109,479	(33,544)	75,935	
	6	D-4		XIX	54.00	2	Medi-Cal Ancillary Charges - Electroencephalography	18,711	(9,144)	9,567	
	6	D-4		XIX	55.00	2	Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients	2,204,887	(298,368)	1,906,519	
	6	D-4		XIX	56.00	2	Medi-Cal Ancillary Charges - Drugs Charged to Patients	6,685,037	(840,238)	5,844,799	
	6	D-4		XIX	57.00	2	Medi-Cal Ancillary Charges - Renal Dialysis	5,851	(3,276)	2,575	
	6	D-4		XIX	61.00	2	Medi-Cal Ancillary Charges - Emergency	1,292,486	(132,646)	1,159,840	
	6	D-4		XIX	101.00	2	Medi-Cal Ancillary Charges - Total	21,948,171	(2,953,064)	18,995,107	
56	2	E-3	III	XIX	10.00	1	Medi-Cal Routine Charges - Total	\$8,210,484	(\$1,175,130)	\$7,035,354	
	2	E-3	III	XIX	11.00	1	Medi-Cal Ancillary Charges - Total	21,948,171	(2,953,064)	18,995,107	
57	3	E-3	III	XIX	33.00	1	Patient and Third Party Liability	\$0	\$19,081	\$19,081	
	3	E-3	III	XIX	36.00	1	Coinsurance	282,519	1,884	284,403	
	1	E-3	III	XIX	57.00	1	Interim Payments	10,437,211	(1,531,616)	8,905,595	

-Continued on next page-

Provider Name							Fiscal Period			Provider NPI		Adjustments
TULARE REGIONAL MEDICAL CENTER							JULY 1, 2009 THROUGH JUNE 30, 2010			1306840723		71
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						

ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT

-Continued from previous page-

To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary Payment Data:
 Service Period: July 1, 2009 through May 5, 2010
 Payment Period: July 1, 2009 through December 31, 2011
 Report Date: January 31, 2012
 42 CFR 413.20, 413.24, 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, 2009 THROUGH JUNE 30, 2010				1306840723		71	
Report References										
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
		Work Sheet	Part	Title	Line	Col.				
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - CONTRACT										
58	Contract 4	Not Reported					Medi-Cal Inpatient Days - Adults and Pediatrics	0	701	701
	Contract 4A	Not Reported					Medi-Cal Inpatient Days - Nursery	0	121	121
	Contract 4A	Not Reported					Medi-Cal Inpatient Days - Intensive Care Unit	0	57	57
59	Contract 6	Not Reported					Medi-Cal Ancillary Charges - Operating Room	\$0	\$370,979	\$370,979
	Contract 6	Not Reported					Medi-Cal Ancillary Charges - Delivery Room and Labor Room	0	365,977	365,977
	Contract 6	Not Reported					Medi-Cal Ancillary Charges - Radiology - Diagnostic	0	224,052	224,052
	Contract 6	Not Reported					Medi-Cal Ancillary Charges - Laboratory	0	513,255	513,255
	Contract 6	Not Reported					Medi-Cal Ancillary Charges - Whole Blood and Packed Red Blood Cells	0	18,430	18,430
	Contract 6	Not Reported					Medi-Cal Ancillary Charges - Respiratory Therapy	0	255,756	255,756
	Contract 6	Not Reported					Medi-Cal Ancillary Charges - Physical Therapy	0	19,737	19,737
	Contract 6	Not Reported					Medi-Cal Ancillary Charges - Electrocardiology	0	103,694	103,694
	Contract 6	Not Reported					Medi-Cal Ancillary Charges - Cardiac Catheterization Laboratory	0	55,801	55,801
	Contract 6	Not Reported					Medi-Cal Ancillary Charges - Electroencephalography	0	2,597	2,597
	Contract 6	Not Reported					Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients	0	377,400	377,400
	Contract 6	Not Reported					Medi-Cal Ancillary Charges - Drugs Charged to Patients	0	1,212,157	1,212,157
	Contract 6	Not Reported					Medi-Cal Ancillary Charges - Renal Dialysis	0	3,276	3,276
	Contract 6	Not Reported					Medi-Cal Ancillary Charges - Emergency	0	183,534	183,534
	Contract 6	Not Reported					Medi-Cal Ancillary Charges - Total	0	3,706,645	3,706,645
60	Contract 2	Not Reported					Medi-Cal Routine Charges - Total	\$0	\$1,480,272	\$1,480,272
	Contract 2	Not Reported					Medi-Cal Ancillary Charges - Total	0	3,706,645	3,706,645
61	Contract 3	Not Reported					Patient and Third Party Liability	\$0	\$5,269	\$5,269
	Contract 3	Not Reported					Coinsurance	0	66,833	66,833
<p>To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary Payment Data:</p> <p>Service Period: May 6, 2010 through June 30, 2010</p> <p>Payment Period: May 6, 2010 through December 31, 2011</p> <p>Report Date: January 31, 2012</p> <p>42 CFR 413.20, 413.24, 413.53 and 433.139</p> <p>CMS Pub. 15-1, Sections 2304, 2404 and 2408</p> <p>CCR, Title 22, Section 51541</p>										

Provider Name							Fiscal Period			Provider NPI		Adjustments
TULARE REGIONAL MEDICAL CENTER							JULY 1, 2009 THROUGH JUNE 30, 2010			1306840723		71
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
<u>ADJUSTMENTS TO OTHER MATTERS</u>												
62	1	N/A					Medi-Cal Overpayments 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	\$35,578	\$35,578		
63	95-210-1-3	N/A					Medi-Cal Overpayments To recover Medi-Cal duplicate payments related to RHC Lindsay. 42 CFR 433.139 CMS Pub. 15-1, Section 2409 CCR, Title 22, Section 51458.1	\$0	\$284	\$284		
64	95-210-1-2	N/A					Medi-Cal Overpayments To recover Medi-Cal duplicate payments related to RHC Hillman. 42 CFR 433.139 CMS Pub. 15-1, Section 2409 CCR, Title 22, Section 51458.1	\$0	\$6,610	\$6,610		
65	95-210-1-1	N/A					Medi-Cal Overpayments To recover Medi-Cal duplicate payments related to RHC Cherry. 42 CFR 433.139 CMS Pub. 15-1, Section 2409 CCR, Title 22, Section 51458.1		\$2,113	\$2,113		
								\$0				
66	95-210-1-2	M-2	RHC 2		1.00	1	Physicians (FTEs)	3.88	(1.20)	2.68		
	95-210-1-2	M-2	RHC 2		2.00	1	Physician Assistants	1.10	0.10	1.20		
	95-210-1-2	M-2	RHC 2		3.00	1	Nurse Practitioners	7.04	(6.98)	0.06		
		M-2	RHC 2		4.00	1	Total FTEs	12.02	(8.08)	3.94		
95-210-1-2							To adjust Hillman Center reported FTEs to agree with provider's labor distribution report and summary of visits. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304					

Provider Name							Fiscal Period	Provider NPI		Adjustments	
TULARE REGIONAL MEDICAL CENTER							JULY 1, 2009 THROUGH JUNE 30, 2010	1306840723		71	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Audit Report	Cost Report									
		Work Sheet	Part	Title	Line	Col.					
<u>ADJUSTMENTS TO OTHER MATTERS</u>											
67	95-210-1-2	M-2	RHC 2		1.00	2	Physicians (Visits)	18,426	399	18,825	
	95-210-1-2	M-2	RHC 2		2.00	2	Physician Assistants	404	714	1,118	
	95-210-1-2	M-2	RHC 2		3.00	2	Nurse Practitioners	18,830	(18,810)	20	
	95-210-1-2	M-2	RHC 2		4.00	2	Total Visits	37,660	(17,697)	19,963	
							To adjust Hillman Center reported visits to agree with provider's appointment schedules. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				
68	95-210-1-3	M-2	RHC 3		1.00	1	Physicians (FTEs)	0.69	(0.09)	0.60	
	95-210-1-3	M-2	RHC 3		3.00	1	Nurse Practitioners	1.63	(1.63)	0.00	
	95-210-1-3	M-2	RHC 3		4.00	1	Total FTEs	3.12	(1.72)	1.40	
							To adjust Lindsay Center reported FTEs to agree with provider's labor distribution report and summary of visits. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				
69	95-210-1-3	M-2	RHC 3		1.00	2	Physicians (Visits)	3,341	(1,042)	2,299	
	95-210-1-3	M-2	RHC 3		2.00	2	Physician Assistants	52	1,613	1,665	
	95-210-1-3	M-2	RHC 3		3.00	2	Nurse Practitioners	3,393	(3,393)	0	
	95-210-1-3	M-2	RHC 3		4.00	2	Total Visits	6,786	(2,822)	3,964	
							To adjust Lindsay Center reported visits to agree with provider's appointment schedules. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				
70	95-210-1-1	M-2	RHC 1		3.00	1	Nurse Practitioners (FTEs)	1.58	(1.58)	0.00	
	95-210-1-1	M-2	RHC 1		4.00	1	Total FTEs	2.71	(1.58)	1.13	
							To adjust Cherry Street reported FTEs to agree with provider's labor distribution report and summary of visits. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				

Provider Name							Fiscal Period		Provider NPI		Adjustments
TULARE REGIONAL MEDICAL CENTER							JULY 1, 2009 THROUGH JUNE 30, 2010		1306840723		71
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Audit Report	Cost Report									
		Work Sheet	Part	Title	Line	Col.					
<u>ADJUSTMENTS TO OTHER MATTERS</u>											
71	95-210-1-1	M-2	RHC 1		1.00	2	Physicians (Visits)	7,455	26	7,481	
	95-210-1-1	M-2	RHC 1		3.00	2	Nurse Practitioners	7,455	(7,455)	0	
	95-210-1-1	M-2	RHC 1		4.00	2	Total Visits	14,910	(7,429)	7,481	
To adjust Cherry Street reported visits to agree with provider's appointment schedules. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304											