

**APPEAL RECOMPUTATION  
OF THE  
AUDIT REPORT**

**TULARE REGIONAL MEDICAL CENTER  
TULARE, CALIFORNIA  
NPI NUMBER: 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

December 20, 2013

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

In the Matter of:

TULARE REGIONAL MEDICAL CENTER  
NATIONAL PROVIDER IDENTIFIER (NPI) 1306840723  
FISCAL PERIOD ENDED JUNE 30, 2010  
CASE NUMBER HA13-0610-796G-SG

Pursuant to the Office of Administrative Hearings and Appeals' Report of Findings dated November 27, 2013, the following revisions are made to the Medi-Cal audit report dated May 30, 2013.

SUMMARY OF REVISIONS

<u>MEDI-CAL NONCONTRACT SETTLEMENT (SCHEDULE 1)</u>	
Audited Amount Due State	\$ (3,131,088)
Revision	<u>9,706</u>
Revised Amount Due State	\$ <u>(3,121,382)</u>
<u>MEDI-CAL CONTRACT COST (CONTRACT SCH. 1)</u>	
Audited Cost	\$ 1,203,835
Revision	<u>1,983</u>
Revised Cost	\$ <u>1,205,818</u>
<u>RURAL HEALTH CLINIC 1</u>	
Audited Cost Per Visit	\$ 178.92
Revision	<u>.09</u>
Revised Cost Per Visit	\$ <u>179.01</u>

<u>RURAL HEALTH CLINIC 2</u>		
Audited Cost Per Visit	\$	140.81
Revision		<u>.13</u>
Revised Cost Per Visit	\$	<u>140.94</u>
 <u>RURAL HEALTH CLINIC 3</u>		
Audited Cost Per Visit	\$	144.03
Revision		<u>.13</u>
Revised Cost Per Visit	\$	<u>144.16</u>

Enclosed is the revised Summary of Findings and supporting schedules detailing the results of the recomputation.

A copy of the final settlement amount is being sent to the fiscal intermediary. This final settlement amount will be incorporated in a Statement of Account Status, which may reflect other financial transactions such as tentative settlement payments, final settlement payments, and/or lump sum rate adjustments. The Statement of Account Status with the amount due the State or owed to the provider (including interest as prescribed by law) will be forwarded to the provider by the fiscal intermediary. Instructions regarding payment, if necessary, will be included with the Statement of Account Status.

Original Signed by

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

cc: Rodney Phillips  
Healthcare Consulting  
8195 S.W. 147<sup>th</sup> Terrace  
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Chris Opara, Chief  
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Chief  
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**SUMMARY OF FINDINGS**

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

**Fiscal Period Ended:**  
**JUNE 30, 2010**

	SETTLEMENT	COST
<b>1. Medi-Cal Noncontract Settlement (SCHEDULE 1)</b> <b>Provider NPI: 1306840723</b> Audited	\$ (3,131,088)	
Net Change	\$ 9,706	
Revised Amount Due Provider (State)	\$ (3,121,382)	
<b>2. Subprovider I (SCHEDULE 1-1)</b> <b>Provider NPI:</b> Audited	\$ 0	
Net Change	\$ 0	
Revised Amount Due Provider (State)	\$ 0	
<b>3. Subprovider II (SCHEDULE 1-2)</b> <b>Provider NPI:</b> Audited	\$ 0	
Net Change	\$ 0	
Revised Amount Due Provider (State)	\$ 0	
<b>4. Medi-Cal Contract Cost (CONTRACT SCH 1)</b> <b>Provider NPI: 1306840723</b> Audited		\$ 1,203,835
Net Change		\$ 1,983
Revised Cost		\$ 1,205,818
Revised Amount Due Provider (State)	\$ 0	
<b>5. Distinct Part Nursing Facility (DPNF SCH 1)</b> <b>Provider NPI:</b> Audited		\$ 0.00
Net Change		\$ 0.00
Revised Cost Per Day		\$ 0.00
Revised Amount Due Provider (State)	\$ 0	
<b>6. Distinct Part Nursing Facility (DPNF SCH 1-1)</b> <b>Provider NPI:</b> Audited		\$ 0.00
Net Change		\$ 0.00
Revised Cost Per Day		\$ 0.00
Revised Amount Due Provider (State)	\$ 0	
<b>7. Adult Subacute (ADULT SUBACUTE SCH 1)</b> <b>Provider NPI:</b> Audited		\$ 0.00
Net Change		\$ 0.00
Revised Cost Per Day		\$ 0.00
Revised Amount Due Provider (State)	\$ 0	
<b>8. Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7)</b>	\$ (3,121,382)	
<b>9. Total Medi-Cal Cost</b>		\$ 1,205,818

**SUMMARY OF FINDINGS**

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

**Fiscal Period Ended:**  
**JUNE 30, 2010**

	SETTLEMENT	COST
<b>10. Subacute (SUBACUTE SCH 1-1)</b>		
<b>Provider NPI:</b>		
Audited		\$ 0.00
Net Change		\$ 0.00
Revised Cost Per Day		\$ 0.00
Revised Amount Due Provider (State)	\$ 0	
<b>11. Rural Health Clinic 1</b>		
<b>Provider NPI: 1669639324</b>		
Audited Cost per Visit		\$ 178.92
Net Change		\$ 0.09
Revised Cost per Visit		\$ 179.01
Revised Amount Due Provider (State)	\$ (2,113)	
<b>12. Rural Health Clinic 2</b>		
<b>Provider NPI: 1356589410</b>		
Audited Cost Per Visit		\$ 140.81
Net Change		\$ 0.13
Revised Cost Per Visit		\$ 140.94
Revised Amount Due Provider (State)	\$ (6,610)	
<b>13. Rural Health Clinic 3</b>		
<b>Provider NPI: 1992943054</b>		
Audited Cost Per Visit		\$ 144.03
Net Change		\$ 0.13
Revised Cost Per Visit		\$ 144.16
Revised Amount Due Provider (State)	\$ (284)	
<b>14. County Medical Services Program (CMSP SCH 1)</b>		
<b>Provider NPI:</b>		
Audited	\$ 0	
Net Change	\$ 0	
Revised Amount Due Provider (State)	\$ 0	
<b>15. Transitional Care (TC SCH 1)</b>		
<b>Provider NPI:</b>		
Audited		\$ 0.00
Net Change		\$ 0.00
Revised Cost Per Day		\$ 0.00
Revised Amount Due Provider (State)	\$ 0	
<b>16. Total Other Settlement</b>		
<b>Due Provider - (Lines 10 through 15)</b>	\$ (9,007)	
<b>17. Total Combined Revised Settlement Due</b>		
<b>Provider (State/CMSP/RHC) - (Line 8 + Line 16)</b>	\$ (3,130,389)	

## COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:  
TULARE REGIONAL MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2010

Provider NPI:  
1306840723

	AUDITED	REVISED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ 6,488,984	\$ 6,499,769
2. Excess Reasonable Cost Over Charges (Schedule 2)	\$ 0	\$ 0
3. Medi-Cal Inpatient Hospital Based Physician Services	\$ 0	N/A
4. <span style="float: right;">\$</span>	\$ 0	0
5. TOTAL COST-Reimbursable to Provider (Lines 1 through 4)	\$ 6,488,984	\$ 6,499,769
6. Interim Payments (Rev )	\$ (8,905,595)	\$ (8,905,595)
7. Balance Due Provider (State)	\$ (2,416,611)	\$ (2,405,826)
8. Medi-Cal Overpayments (Rev )	\$ (35,578)	\$ (35,578)
9. Total Noncontract AB 5 and AB 1183 Reductions (Rev 2)	\$ (678,899)	\$ (679,978)
10. <span style="float: right;">\$</span>	\$ 0	0
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ (3,131,088)	\$ (3,121,382)
	(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>679,978</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>679,978</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**

**Revised Medi-Cal Cost Per Day**

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$ <u>6,803,253</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>1,019</u>
4. Total Medi-Cal Cost of Covered Services Subject to Reductions (Line 1 - Lines 2 and 3)	\$ <u><u>6,799,775</u></u>
5. Total Revised Medi-Cal Days (Schedules 4, 4A and 4B, excludes Administrative Days)	<u>4,849</u>
6. Revised Medi-Cal Cost Per Day (Line 4 / Line 5)	\$ <u><u>1,402.30</u></u>

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

7. Revised Medi-Cal Days of Service from 07/01/08 Through 04/12/11 (excludes Administrative Days)	<u>4,849</u>
8. Revised Medi-Cal Cost For 07/01/08 Through 04/12/11 (Line 6 * Line 7)	\$ <u>6,799,775</u>
9. AB 5 - 10% Cost Reduction for 07/01/08 Through 04/12/11 (Line 8 * 10%)	\$ <u><u>679,978</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

AUDITED

REVISED

## REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3) \$ 6,792,468 \$ 6,803,253

## CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Rev ) \$ 7,035,354 \$ 7,035,3543. Inpatient Ancillary Service Charges (Rev ) \$ 18,995,107 \$ 18,995,1074. Total Charges - Medi-Cal Inpatient Services \$ 26,030,461 \$ 26,030,4615. Excess of Customary Charges Over Reasonable Cost  
(Line 4 minus Line 1) \* \$ 19,237,993 \$ 19,227,2086. Excess of Reasonable Cost Over Customary Charges  
(Line 1 minus Line 4) \$ 0 \$ 0  
(To Schedule 1)

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

COMPUTATION OF  
MEDI-CAL NET COSTS OF COVERED SERVICESProvider Name:  
TULARE REGIONAL MEDICAL CENTERFiscal Period Ended:  
JUNE 30, 2010Provider NPI:  
1306840723

	AUDITED	REVISED
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ 3,525,185	\$ 3,529,511
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ 3,267,283	\$ 3,273,742
3. Medi-Cal Inpatient Hospital Based Physician for Intern and Resident Services (Sch )	\$ 0	\$ 0
4. \$ \$	0	0
5. \$ \$	0	0
6. SUBTOTAL (Sum of Lines 1 through 5)	\$ 6,792,468	\$ 6,803,253
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	\$ (See Schedule 1)	\$ 0
8. SUBTOTAL	\$ 6,792,468	\$ 6,803,253 (To Schedule 2)
9. Coinsurance (Rev )	\$ (284,403)	\$ (284,403)
10. Patient and Third Party Liability (Rev )	\$ (19,081)	\$ (19,081)
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ 6,488,984	\$ 6,499,769 (To Schedule 1)

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

	AUDITED	REVISED
1. Total Inpatient Days (include private & swing-bed) (Rev )	20,644	20,644
2. Inpatient Days (include private, exclude swing-bed)	20,644	20,644
3. Private Room Days (exclude swing-bed private room) (Rev )	0	0
4. Semi-Private Room Days (exclude swing-bed) (Rev )	20,644	20,644
5. Medicare NF Swing-Bed Days through Dec 31 (Rev )	0	0
6. Medicare NF Swing-Bed Days after Dec 31 (Rev )	0	0
7. Medi-Cal NF Swing-Bed Days through July 31 (Rev )	0	0
8. Medi-Cal NF Swing-Bed Days after July 31 (Rev )	0	0
9. Medi-Cal Days (excluding swing-bed) (Rev )	3,760	3,760

## SWING-BED ADJUSTMENT

17. Medicare NF Swing-Bed Rates through Dec 31 (Rev )	\$ 0.00	\$ 0.00
18. Medicare NF Swing-Bed Rates after Dec 31(Rev )	\$ 0.00	\$ 0.00
19. Medi-Cal NF Swing-Bed Rates through July 31(Rev )	\$ 0.00	\$ 0.00
20. Medi-Cal NF Swing-Bed Rates after July 31(Rev )	\$ 0.00	\$ 0.00
21. Total Routine Serv Cost (Sch 8, Part I, Line 25, Col 27)	\$ 14,300,594	\$ 14,328,815
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)	\$ 14,300,594	\$ 14,328,815

## 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)	\$ 0.377312	\$ 0.378056
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)	\$ 1,835.95	\$ 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)	\$ 14,300,594	\$ 14,328,815

## PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 692.72	\$ 694.09
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 2,604,627	\$ 2,609,778
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 662,656	\$ 663,964
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 3,267,283	\$ 3,273,742

( To Schedule 3 )

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

	AUDITED	REVISED
<b>SPECIAL CARE AND/OR NURSERY UNITS</b>		
<b>NURSERY</b>		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 875,323	\$ 877,190
2. Total Inpatient Days (Rev )	2,064	2,064
3. Average Per Diem Cost	\$ 424.09	\$ 425.00
4. Medi-Cal Inpatient Days (Rev )	839	839
5. Cost Applicable to Medi-Cal	\$ 355,812	\$ 356,575
<b>INTENSIVE CARE UNIT</b>		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 1,759,350	\$ 1,762,501
7. Total Inpatient Days (Rev )	1,445	1,445
8. Average Per Diem Cost	\$ 1,217.54	\$ 1,219.72
9. Medi-Cal Inpatient Days (Rev )	250	250
10. Cost Applicable to Medi-Cal	\$ 304,385	\$ 304,930
<b>CORONARY CARE UNIT</b>		
11. Total Inpatient Routine Cost (Sch 8, Line 27, Col 27)	\$ 0	\$ 0
12. Total Inpatient Days (Rev )	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Rev )	0	0
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>NEONATAL INTENSIVE CARE UNIT</b>		
16. Total Inpatient Routine Cost (Sch 8, Line 28, Col 27)	\$ 0	\$ 0
17. Total Inpatient Days (Rev )	0	0
18. Average Per Diem Cost	\$ 0.00	\$ 0.00
19. Medi-Cal Inpatient Days (Rev )	0	0
20. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>SURGICAL INTENSIVE CARE UNIT</b>		
21. Total Inpatient Routine Cost (Sch 8, Line 29, Col 27)	\$ 0	\$ 0
22. Total Inpatient Days (Rev )	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Rev )	0	0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>ADMINISTRATIVE DAYS</b>		
26. Per Diem Rate (Rev )	\$ 351.26	\$ 351.26
27. Medi-Cal Inpatient Days (Rev )	7	7
28. Cost Applicable to Medi-Cal	\$ 2,459	\$ 2,459
<b>ADMINISTRATIVE DAYS</b>		
29. Per Diem Rate (Rev )	\$ 0.00	\$ 0.00
30. Medi-Cal Inpatient Days (Rev )	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)	\$ 662,656	\$ 663,964

(To Schedule 4)







## COMPUTATION OF MEDI-CAL CONTRACT COST

Provider Name:  
TULARE REGIONAL MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2010

Provider NPI:  
1306840723

		AUDITED	REVISED
1.	Net Cost of Covered Services Rendered to Medi-Cal Patients (Contract Sch 3)	\$ 1,203,835	\$ 1,205,818
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)	\$ 1,203,835	\$ 1,205,818
6.	\$	\$ 0	\$ 0
7.		\$ 0	\$ 0
8.	Total Medi-Cal Cost (Sum of Lines 5 through 7)	\$ 1,203,835	\$ 1,205,818
(To Summary of Findings)			
9.	Medi-Cal Overpayments (Rev )	\$ 0	\$ 0
10.	Medi-Cal Credit Balances (Rev )	\$ 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**

AUDITED	REVISED
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**REASONABLE COST OF MEDI-CAL INPATIENT SERVICES**

1. Cost of Covered Services (Contract Sch 3)	\$ <u>1,275,937</u>	\$ <u>1,277,920</u>
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**CHARGES FOR MEDI-CAL INPATIENT SERVICES**

2. Inpatient Routine Service Charges (Rev )	\$ <u>1,480,272</u>	\$ <u>1,480,272</u>
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3. Inpatient Ancillary Service Charges (Rev )	\$ <u>3,706,645</u>	\$ <u>3,706,645</u>
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4. Total Charges - Medi-Cal Inpatient Services	\$ <u>5,186,917</u>	\$ <u>5,186,917</u>
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5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ <u>3,910,980</u>	\$ <u>3,908,997</u>
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6. Excess of Reasonable Cost Over Customary Charges (Line 1 minus Line 4)	\$ <u>0</u>	\$ <u>0</u>
	(To Contract Sch 1)	

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



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

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

**Fiscal Period Ended:**  
**JUNE 30, 2010**

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

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

	<b>AUDITED</b>	<b>REVISED</b>
<b>INPATIENT DAYS</b>		
1. Total Inpatient Days (include private & swing-bed) (Rev )	20,644	20,644
2. Inpatient Days (include private, exclude swing-bed) (Adj 49,50)	20,644	20,644
3. Private Room Days (exclude swing-bed private room) (Rev )	0	0
4. Semi-Private Room Days (exclude swing-bed) (Rev )	20,644	20,644
5. Medicare NF Swing-Bed Days through Dec 31 (Rev )	0	0
6. Medicare NF Swing-Bed Days after Dec 31 (Rev )	0	0
7. Medi-Cal NF Swing-Bed Days through July 31 (Rev )	0	0
8. Medi-Cal NF Swing-Bed Days after July 31 (Rev )	0	0
9. Medi-Cal Days (excluding swing-bed) (Rev )	701	701

**SWING-BED ADJUSTMENT**

17. Medicare NF Swing-Bed Rates through Dec 31 (Rev )	\$ 0.00	\$ 0.00
18. Medicare NF Swing-Bed Rates after Dec 31(Rev )	\$ 0.00	\$ 0.00
19. Medi-Cal NF Swing-Bed Rates through July 31(Rev )	\$ 0.00	\$ 0.00
20. Medi-Cal NF Swing-Bed Rates after July 31(Rev )	\$ 0.00	\$ 0.00
21. Total Routine Serv Cost (Sch 8, Part I, Line 25, Col 27)	\$ 14,300,594	\$ 14,328,815
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)	\$ 14,300,594	\$ 14,328,815

**PRIVATE ROOM DIFFERENTIAL ADJUSTMENT**

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)(Rev )	\$ 37,901,288	\$ 37,901,288
29. Private Room Charges (excluding swing-bed charges)(Rev )	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)(Rev )	\$ 37,901,288	\$ 37,901,288
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 0.377312	\$ 0.378056
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)	\$ 1,835.95	\$ 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)	\$ 14,300,594	\$ 14,328,815

**PROGRAM INPATIENT OPERATING COST**

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 692.72	\$ 694.09
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 485,597	\$ 486,557
40. Cost Applicable to Medi-Cal (Contract Sch 4A)	\$ 120,715	\$ 120,949
41. Cost Applicable to Medi-Cal (Contract Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39, 40 & 41)	\$ 606,312	\$ 607,506

(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**

<b>SPECIAL CARE AND/OR NURSERY UNITS</b>	<b>AUDITED</b>	<b>REVISED</b>
<b>NURSERY</b>		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 875,323	\$ 877,190
2. Total Inpatient Days (Rev )	2,064	2,064
3. Average Per Diem Cost	\$ 424.09	\$ 425.00
4. Medi-Cal Inpatient Days (Rev )	121	121
5. Cost Applicable to Medi-Cal	\$ 51,315	\$ 51,425
<b>INTENSIVE CARE UNIT</b>		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 1,759,350	\$ 1,762,501
7. Total Inpatient Days (Rev )	1,445	1,445
8. Average Per Diem Cost	\$ 1,217.54	\$ 1,219.72
9. Medi-Cal Inpatient Days (Rev )	57	57
10. Cost Applicable to Medi-Cal	\$ 69,400	\$ 69,524
<b>CORONARY CARE UNIT</b>		
11. Total Inpatient Routine Cost (Sch 8, Line 27, Col 27)	\$ 0	\$ 0
12. Total Inpatient Days (Rev )	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Rev )	0	0
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>NEONATAL INTENSIVE CARE UNIT</b>		
16. Total Inpatient Routine Cost (Sch 8, Line 28, Col 27)	\$ 0	\$ 0
17. Total Inpatient Days (Rev )	0	0
18. Average Per Diem Cost	\$ 0.00	\$ 0.00
19. Medi-Cal Inpatient Days (Rev )	0	0
20. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>SURGICAL INTENSIVE CARE UNIT</b>		
21. Total Inpatient Routine Cost (Sch 8, Line 29, Col 27)	\$ 0	\$ 0
22. Total Inpatient Days (Rev )	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Rev )	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 (Rev )	0	0
28. Average Per Diem Cost	\$ 0.00	\$ 0.00
29. Medi-Cal Inpatient Days (Rev )	0	0
30. Cost Applicable to Medi-Cal	\$ 0	\$ 0
31. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,30)	\$ 120,715	\$ 120,949

(To Contract Sch 4)







**DETERMINATION OF MEDI-CAL RHC CORE SERVICE COSTS**

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

**Fiscal Period Ended:**  
**JUNE 30, 2010**

**Provider NPI:**  
**1356589410**

<b>AUDITED</b>	<b>REVISED</b>
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**A. DETERMINATION OF RATE-RURAL HEALTH CLINIC SERVICES**

1. RHC Clinic Cost (Sch 8, Col 27)	\$ 3,023,386	\$ 3,026,196
2. RHC Clinic Physician Cost (RHC 95-210 Sch 6)	\$ 0	\$ 0
3. Total RHC Clinic Cost (Line 1 + Line 2)	\$ 3,023,386	\$ 3,026,196
4. Total RHC Clinic Visits (From Line 11, Col 5)	21,471	21,471
5. Cost Per Visit ( Line 3 / Line 4 )	\$ 140.81	\$ 140.94

( To Summary of Audit Findings)

**B. VISITS AND PRODUCTIVITY**

	1	2	3	4	5
Positions	Number of FTE Personnel	Total visits (Actual)	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. REVISED AMOUNT DUE STATE**

12. Medi-Cal Credit Balance (Rev)	\$ 0	\$ 0
13. Medi-Cal Overpayments (Rev)	\$ (6,610)	\$ (6,610)
14. Other _____ (Rev)	\$ 0	\$ 0
15. Balance Due Provider / (State) (Line 3 less Lines 4 through 10)	\$ (6,610)	\$ (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
<b>ANCILLARY COST CENTERS</b>												
37.00 Operating Room	0	342,140	0	0	0	0	0	0	0	0	3,536,442	470,634
38.00 Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00 Delivery Room and Labor Room	0	131,908	0	0	0	0	0	0	0	0	1,203,100	160,110
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
41.00 Radiology - Diagnostic	0	331,919	0	0	0	0	0	0	0	0	3,991,861	531,242
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	300,005	0	0	0	0	0	0	0	0	4,368,618	581,381
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	51,477
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	141,532	0	0	0	0	0	0	0	0	1,290,796	171,781
50.00 Physical Therapy	0	100,106	0	0	0	0	0	0	0	0	903,938	120,297
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	17,091	0	0	0	0	0	0	0	0	143,935	19,155
53.01 Cardiac Catheterization Laboratory	0	45,500	0	0	0	0	0	0	0	0	1,374,866	182,969
54.00 Electroencephalography	0	2,283	0	0	0	0	0	0	0	0	32,282	4,296
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0	2,044,122	272,034
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	2,022,304	269,131
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	80,110	10,661
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	26,971	0	0	0	0	0	0	0	0	235,733	31,372
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	370,005	0	0	0	0	0	0	0	0	3,737,381	497,376
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	26,498	0	0	0	0	0	0	0	0	1,001,745	133,314
63.51 RHC Hillman	0	121,091	0	0	0	0	0	0	0	0	2,349,655	312,695
63.52 RHC Lindsay	0	22,957	0	0	0	0	0	0	0	0	410,582	54,641
71.00 Home Health Agency	0	84,593	0	0	0	0	0	0	0	0	893,804	118,949
86.00	0	0	0	0	0	0	0	0	0	0	0	0
<b>NONREIMBURSABLE COST CENTER:</b>												
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	35,952	0	0	0	0	0	0	0	0	2,531,197	336,855
99.01 Retail Pharmacy	0	51,196	0	0	0	0	0	0	0	0	2,333,218	310,508
99.02 Laboratory-Mineral King	0	47,340	0	0	0	0	0	0	0	0	754,571	100,419
99.03 Physicians Rentals	0	0	0	0	0	0	0	0	0	0	241,105	32,087
99.04 Public Relations	0	0	0	0	0	0	0	0	0	0	479,471	63,809
99.05 Mobile Health Clinic-Kingsburg	0	16,187	0	0	0	0	0	0	0	0	300,641	40,010
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	4,549,010	0	0	0	0	0	0	0	0	67,396,252	7,915,745



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
<b>ANCILLARY COST CENTERS</b>													
37.00	Operating Room	0	144,755	39,117	64,693	521	62,846	0	141,608	45,437	382	162,337	707
38.00	Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00	Delivery Room and Labor Room	0	68,150	21,564	30,457	0	40,734	0	111,835	0	0	30,569	0
40.00	Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
41.00	Radiology - Diagnostic	0	144,198	35,859	64,444	0	67,408	0	470	20,632	79	174,520	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	103,103	0	46,078	0	90,991	0	0	244,643	564	216,114	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	65,700	0	5,779	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	27,455	0	12,270	0	41,432	0	222	2,296	0	65,916	0
50.00	Physical Therapy	0	72,639	0	32,463	0	21,015	0	0	2,910	515	20,312	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	2,867	0	0	140	0	14,563	0
53.01	Cardiac Catheterization Laboratory	0	43,026	4,538	19,229	37	8,999	0	11,594	1,677	0	33,868	0
54.00	Electroencephalography	0	0	0	0	0	623	0	0	72	0	2,012	0
55.00	Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	348,272	0	54,642	0
56.00	Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	2,019,749	210,750	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	28,864	6,218	12,900	140	0	0	0	1,191	0	10,441	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	65,788	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	86,470	63,044	38,645	4,774	79,374	0	205,526	32,146	414	184,661	6,359
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	121,702	0	54,390	0	0	0	0	4,666	16,689	6,674	0
63.51	RHC Hillman	0	217,829	0	97,350	0	0	0	0	9,717	23,869	15,080	0
63.52	RHC Lindsay	0	86,992	0	38,878	0	0	0	0	3,077	7,582	3,716	0
71.00	Home Health Agency	0	18,268	0	8,164	0	14,210	0	15,693	3,656	0	0	0
86.00		0	0	0	0	0	0	0	0	0	0	0	0
<b>NONREIMBURSABLE COST CENTER:</b>													
96.00	Gift, Flower, Coffee Shop & Canteen	0	12,788	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	696,025	0	0	0	0	0	0	0	0	0	0
99.01	Retail Pharmacy	0	16,320	0	7,293	0	0	0	0	470	0	0	0
99.02	Laboratory-Mineral King	0	64,896	0	29,003	0	0	0	0	31,632	0	0	0
99.03	Physicians Rentals	0	544,311	0	243,259	118,883	0	0	0	0	0	0	0
99.04	Public Relations	0	43,253	0	19,330	0	0	0	0	0	0	0	0
99.05	Mobile Health Clinic-Kingsburg	0	72,186	0	32,261	0	0	0	13,061	755	3,564	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
	<b>TOTAL</b>	<b>0</b>	<b>3,319,573</b>	<b>398,064</b>	<b>1,167,021</b>	<b>1,499,686</b>	<b>861,300</b>	<b>0</b>	<b>1,365,300</b>	<b>911,277</b>	<b>2,073,521</b>	<b>1,463,563</b>	<b>145,192</b>



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
<b>ANCILLARY COST CENTERS</b>											
37.00 Operating Room	0	0	0	0	0	0	0	0	4,669,480		4,669,480
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	1,666,518		1,666,518
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	5,030,713		5,030,713
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	5,651,494		5,651,494
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	509,765		509,765
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	1,612,167		1,612,167
50.00 Physical Therapy	0	0	0	0	0	0	0	0	1,174,090		1,174,090
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	180,660		180,660
53.01 Cardiac Catheterization Laboratory	0	0	0	0	0	0	0	0	1,680,804		1,680,804
54.00 Electroencephalography	0	0	0	0	0	0	0	0	39,285		39,285
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	2,719,071		2,719,071
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	4,521,934		4,521,934
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	91,169		91,169
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	326,858		326,858
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	65,788		65,788
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	4,936,169		4,936,169
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	1,339,179		1,339,179
63.51 RHC Hillman	0	0	0	0	0	0	0	0	3,026,196		3,026,196
63.52 RHC Lindsay	0	0	0	0	0	0	0	0	605,469		605,469
71.00 Home Health Agency	0	0	0	0	0	0	0	0	1,072,745		1,072,745
86.00	0	0	0	0	0	0	0	0	0		0
<b>NONREIMBURSABLE COST CENTER:</b>											
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	3,564,078		3,564,078
99.01 Retail Pharmacy	0	0	0	0	0	0	0	0	2,667,808		2,667,808
99.02 Laboratory-Mineral King	0	0	0	0	0	0	0	0	980,522		980,522
99.03 Physicians Rentals	0	0	0	0	0	0	0	0	1,179,644		1,179,644
99.04 Public Relations	0	0	0	0	0	0	0	0	605,863		605,863
99.05 Mobile Health Clinic-Kingsburg	0	0	0	0	0	0	0	0	462,478		462,478
99.06 RHC Woodville/New Start Up Costs	0	0	0	0	0	0	0	0	22,067		22,067
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
<b>TOTAL</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>67,396,252</u>	<u>0</u>	<u>67,396,252</u>







Provider Name:

Fiscal Period Ended:

TULARE REGIONAL MEDICAL CENTER

JUNE 30, 2010

	EMP BENE (GROSS SALARIES)	STAT	STAT	ADM & GEN (ACCUM COST)	MAINT & REPAIRS (SQ FT)							
	5.00 (Rev )	6.01 (Rev )	6.02 (Rev )	6.03 (Rev )	6.04 (Rev )	6.05 (Rev )	6.06 (Rev )	6.07 (Rev )	6.08 (Rev )			7.00 (Rev )
<b>ANCILLARY COST CENTERS</b>												
37.00	Operating Room	2,326,291									3,536,442	
38.00	Recovery Room										0	
39.00	Delivery Room and Labor Room	896,874									1,203,100	
40.00	Anesthesiology										0	
41.00	Radiology - Diagnostic	2,256,798									3,991,861	
41.01											0	
41.02											0	
42.00	Radiology - Therapeutic										0	
43.00	Radioisotope										0	
44.00	Laboratory	2,039,806									4,368,618	
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									1,290,796	
50.00	Physical Therapy	680,645									903,938	
51.00	Occupational Therapy										0	
52.00	Speech Pathology										0	
53.00	Electrocardiology	116,207									143,935	
53.01	Cardiac Catheterization Laboratory	309,366									1,374,866	
54.00	Electroencephalography	15,526									32,282	
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									235,733	
59.02											0	
59.03											0	
60.00	Clinic										0	
60.01	Other Clinic Services										0	
61.00	Emergency	2,515,756									3,737,381	
62.00	Observation Beds										0	
63.00	Rural Health Clinic										0	
63.50	RHC Cherry Street	180,164									1,001,745	
63.51	RHC Hillman										2,349,655	
63.52	RHC Lindsay	156,092									410,582	
71.00	Home Health Agency	575,165									893,804	
86.00											0	
<b>NONREIMBURSABLE COST CENTERS</b>												
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									2,531,197	
99.01	Retail Pharmacy	348,092									2,333,218	
99.02	Laboratory-Mineral King	321,873									754,571	
99.03	Physicians Rentals										241,105	
99.04	Public Relations										479,471	
99.05	Mobile Health Clinic-Kingsburg	110,060									300,641	
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	59,480,507	0
COST TO BE ALLOCATED		4,549,010	0	0	0	0	0	0	0	0	7,915,745	0
UNIT COST MULTIPLIER - SCH 8		0.147075	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.133081	0.000000



Provider Name:

Fiscal Period Ended:

TULARE REGIONAL MEDICAL CENTER

JUNE 30, 2010

	OPER PLANT (SQ FT) 8.00 (Rev )	LAUNDRY & LINEN (LB LNDRY) 9.00 (Rev )	HOUSE- KEEPING (HR SERV) 10.00 (Rev )	DIETARY (MEALS SERVED) 11.00 (Rev )	CAFETERIA (No. of FTES) 12.00 (Rev )	MAINT OF PERSONNEL (# HOUSED) 13.00 (Rev )	NURSING ADMIN (NURSE HR) 14.00 (Rev )	CENT SERV & SUPPLY (CST REQ) 15.00 (Rev )	PHARMACY (COSTS REQUIS) 16.00 (Rev )	MED REC (GROSS CHARGES) 17.00 (Rev )	SOC SERV (TIME SPENT) 18.00 (Rev )	STAT 19.00 (Rev )	
<b>ANCILLARY COST CENTERS</b>													
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		1,634	25,234			5,242,084			
40.00	Anesthesiology												
41.00	Radiology - Diagnostic	8,288	56,218	8,288		2,704	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													
<b>NONREIMBURSABLE COST CENTERS</b>													
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	3,319,573	398,064	1,167,021	1,499,686	861,300	0	1,365,300	911,277	2,073,521	1,463,563	145,192	0
	UNIT COST MULTIPLIER - SCH 8	17.398457	0.637856	7.775578	9.305918	24.929099	0.000000	4.431913	0.170377	1.083299	0.005831	176.632877	0.000000

Provider Name:  
TULARE REGIONAL MEDICAL CENTER

Fiscal Period Ended:  
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 (Rev )	19.03 (Rev )	20.00 (Rev )	21.00 (Rev )	22.00 (Rev )	23.00 (Rev )	24.00 (Rev )

**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

		AUDITED	REVISIONS (From Sch 10A)	REVISED
	<b>GENERAL SERVICE COST CENTERS</b>			
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	1,035,425	0	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	4,448,467	89,684	4,538,151
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	6,918,778	0	6,918,778
7.00	Maintenance and Repairs		0	0
8.00	Operation of Plant	2,839,424	0	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	1,198,788	0	1,198,788
12.00	Cafeteria	0	0	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	1,637,066	0	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
	<b>INPATIENT ROUTINE COST CENTERS</b>			
25.00	Adults & Pediatrics (Gen Routine)	8,679,589	0	8,679,589
26.00	Intensive Care Unit	1,184,526	0	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	0	0	0
31.00	Subprovider		0	0
32.00			0	0
33.00	Nursery	614,118	0	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

		AUDITED	REVISIONS (From Sch 10A)	REVISED
	<b>ANCILLARY COST CENTERS</b>			
37.00	Operating Room	\$ 2,876,728	\$ 0	\$ 2,876,728
38.00	Recovery Room		0	0
39.00	Delivery Room and Labor Room	1,019,471	0	1,019,471
40.00	Anesthesiology		0	0
41.00	Radiology - Diagnostic	3,236,114	0	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	3,943,244	0	3,943,244
44.01	Pathological Lab		0	0
46.00	Whole Blood and Packed Red Blood Cells	386,809	0	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	2,022,304	0	2,022,304
57.00	Renal Dialysis	80,110	0	80,110
58.00	ASC (Non-Distinct Part)		0	0
59.00	Other Ancillary Service Cost Centers	194,355	0	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	914,500	0	914,500
63.51	RHC Hillman	2,228,564	0	2,228,564
63.52	RHC Lindsay	387,625	0	387,625
71.00	Home Health Agency	792,506	0	792,506
86.00			0	0
	<b>SUBTOTAL</b>	\$ 61,076,618	\$ 89,684	\$ 61,166,302
	<b>NONREIMBURSABLE COST CENTERS</b>			
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	2,263,903	0	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	229,329	0	229,329
99.04	Public Relations	457,882	0	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	<b>SUBTOTAL</b>	\$ 6,229,950	\$ 0	\$ 6,229,950
101	<b>TOTAL</b>	\$ 67,306,568	\$ 89,684	\$ 67,396,252

(To Schedule 8)



Provider Name:  
TULARE REGIONAL MEDICAL CENTER

Page 1  
Fiscal Period Ended:  
JUNE 30, 2010

	TOTAL REV (Page 1)	AUDIT REV 1	AUDIT REV									
<b>ANCILLARY COST CENTERS</b>												
37.00 Operating Room	0											
38.00 Recovery Room	0											
39.00 Delivery Room and Labor Room	0											
40.00 Anesthesiology	0											
41.00 Radiology - Diagnostic	0											
41.01	0											
41.02	0											
42.00 Radiology - Therapeutic	0											
43.00 Radioisotope	0											
44.00 Laboratory	0											
44.01 Pathological Lab	0											
46.00 Whole Blood and Packed Red Blood Cells	0											
47.00 Blood Storing and Processing	0											
48.00 Intravenous Therapy	0											
49.00 Respiratory Therapy	0											
50.00 Physical Therapy	0											
51.00 Occupational Therapy	0											
52.00 Speech Pathology	0											
53.00 Electrocardiology	0											
53.01 Cardiac Catheterization Laboratory	0											
54.00 Electroencephalography	0											
55.00 Medical Supplies Charged to Patients	0											
56.00 Drugs Charged to Patients	0											
57.00 Renal Dialysis	0											
58.00 ASC (Non-Distinct Part)	0											
59.00 Other Ancillary Service Cost Centers	0											
59.02	0											
59.03	0											
60.00 Clinic	0											
60.01 Other Clinic Services	0											
61.00 Emergency	0											
62.00 Observation Beds	0											
63.00 Rural Health Clinic	0											
63.50 RHC Cherry Street	0											
63.51 RHC Hillman	0											
63.52 RHC Lindsay	0											
71.00 Home Health Agency	0											
86.00	0											
<b>NONREIMBURSABLE COST CENTERS</b>												
96.00 Gift, Flower, Coffee Shop & Canteen	0											
97.00 Research	0											
98.00 Physicians' Private Office	0											
99.00 Nonpaid Workers	0											
99.01 Retail Pharmacy	0											
99.02 Laboratory-Mineral King	0											
99.03 Physicians Rentals	0											
99.04 Public Relations	0											
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	\$89,684	89,684	0	0	0	0	0	0	0	0	0	0





Provider Name							Fiscal Period		Provider NPI		Revisions
TULARE REGIONAL MEDICAL CENTER							JULY 1, 2009 THROUGH JUNE 30, 2010		1306840723		2
Report References							Explanation of Revisions		As Audited	Revision	As Revised
Rev. No.	Audit Report	Cost Report									
		Work Sheet	Part	Title	Line	Col.					
1	10A	A			5.00	7	Employee Benefits Appeal Finding - Issue #2	\$4,448,467	\$89,684	\$4,538,151	
2	1						Total Noncontract AB5 and AB1183 Reductions (As Impacted by Issue #2) Appeal Finding - Issue #1	\$678,899	\$1,079	\$679,978	