

**REPORT
ON THE
RATE SETTING AUDIT**

**CHILDREN'S HOSPITAL OF LOS ANGELES
LOS ANGELES, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1124073366**

**FISCAL PERIOD ENDED
JUNE 30, 2011**

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

**Section Chief: Daniel J. Giardinelli
Audit Supervisor: Celia Aviña
Auditor: Kit Chao**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

September 10, 2013

W. Russell Blackford, Jr., Controller
Children's Hospital of Los Angeles
4650 Sunset Boulevard, Mailstop 21
Los Angeles, CA 90027

CHILDREN'S HOSPITAL OF LOS ANGELES
NATIONAL PROVIDER IDENTIFIER (NPI) 1124073366
FISCAL PERIOD ENDED JUNE 30, 2011

We have examined the Provider's Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

In our opinion, the audited combined settlement for the fiscal period due the State in the amount of \$16,682, 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 Cost (CONTRACT Schedules)
3. Audit Adjustments Schedule

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

W. Russell Blackford, Jr.
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Notwithstanding this audit report, overpayments to the provider are subject to recovery pursuant to Section 51458.1, Article 6 of Division 3, Title 22, California Code of Regulations.

If you disagree with the decision of the Department, you may appeal by writing to:

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

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

United States Postal Service (USPS)

Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
PO Box 997413
Sacramento, CA 95899

Courier (UPS, FedEx, etc.)

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

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

If you have questions regarding this report, you may call the Audits Section—Burbank at (818) 295-2620.

Original Signed By

Daniel J. Giardinelli, Chief
Audits Section—Burbank
Financial Audits Branch

Certified

SUMMARY OF FINDINGS

Provider Name:
CHILDREN'S HOSPITAL OF LOS ANGELES

Fiscal Period Ended:
JUNE 30, 2011

		SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
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: 1124073366	Reported		\$ 194,347,256
	Net Change		\$ (1,943,485)
	Audited Cost		\$ 192,403,771
	Audited Amount Due Provider (State)	\$ (16,682)	
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)		\$ (16,682)	
9. Total Medi-Cal Cost			\$ 192,403,771

SUMMARY OF FINDINGS

Provider Name:
CHILDREN'S HOSPITAL OF LOS ANGELES

Fiscal Period Ended:
JUNE 30, 2011

		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 (RHC SCH 1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
12. Rural Health Clinic (RHC 95-210 SCH 1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
13. Rural Health Clinic (RHC 95-210 SCH 1-1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
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 (State) - (Lines 10 through 15)		\$ 0	
17. Total Combined Audited Settlement Due Provider (State/CMSP/RHC) - (Line 8 + Line 16)		\$ (16,682)	

COMPUTATION OF MEDI-CAL CONTRACT COST

Provider Name:
CHILDREN'S HOSPITAL OF LOS ANGELES

Fiscal Period Ended:
JUNE 30, 2011

Provider NPI:
1124073366

		REPORTED	AUDITED
1.	Net Cost of Covered Services Rendered to Medi-Cal Patients (Contract Sch 3)	\$ <u>194,347,256</u>	\$ <u>192,403,771</u>
2.	Excess Reasonable Cost Over Charges (Contract Sch 2)	\$ <u>0</u>	\$ <u>0</u>
3.	Medi-Cal Inpatient Hospital Based Physician Services	\$ <u>0</u>	\$ <u>0</u>
4.		\$ <u>0</u>	\$ <u>0</u>
5.	Subtotal (Sum of Lines 1 through 4)	\$ <u>194,347,256</u>	\$ <u>192,403,771</u>
6.	\$	\$ <u>0</u>	\$ <u>0</u>
7.		\$ <u>0</u>	\$ <u>0</u>
8.	Total Medi-Cal Cost (Sum of Lines 5 through 7)	\$ <u><u>194,347,256</u></u>	\$ <u><u>192,403,771</u></u>
		(To Summary of Findings)	
9.	Medi-Cal Overpayments (Adj)	\$ <u>0</u>	\$ <u>0</u>
10.	Medi-Cal Credit Balances (Adj 6)	\$ <u>0</u>	\$ <u>(16,682)</u>
11.		\$ <u>0</u>	\$ <u>0</u>
12.		\$ <u>0</u>	\$ <u>0</u>
13.	TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ <u><u>0</u></u>	\$ <u><u>(16,682)</u></u>
		(To Summary of Findings)	

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

Provider Name:
CHILDREN'S HOSPITAL OF LOS ANGELES

Fiscal Period Ended:
JUNE 30, 2011

Provider NPI:
1124073366

REPORTED	AUDITED
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REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Contract Sch 3)	\$ <u>194,347,856</u>	\$ <u>192,616,024</u>
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CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj 4)	\$ <u>231,284,886</u>	\$ <u>233,436,697</u>
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3. Inpatient Ancillary Service Charges (Adj 4)	\$ <u>277,310,239</u>	\$ <u>279,059,854</u>
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4. Total Charges - Medi-Cal Inpatient Services	\$ <u>508,595,125</u>	\$ <u>512,496,551</u>
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5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ <u>314,247,269</u>	\$ <u>319,880,527</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:
CHILDREN'S HOSPITAL OF LOS ANGELES

Fiscal Period Ended:
JUNE 30, 2011

Provider NPI:
1124073366

GENERAL SERVICE UNIT NET OF SWING-BEDS COSTS

	REPORTED	AUDITED
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INPATIENT DAYS

1. Total Inpatient Days (include private & swing-bed) (Adj)	61,629	61,629
2. Inpatient Days (include private, exclude swing-bed)	61,629	61,629
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj)	61,629	61,629
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 2)	37,301	37,621

SWING-BED ADJUSTMENT

10. Medicare NF Swing-Bed Rates through Dec 31 (Adj)	\$ 0.00	\$ 0.00
11. Medicare NF Swing-Bed Rates after Dec 31 (Adj)	\$ 0.00	\$ 0.00
12. Medi-Cal NF Swing-Bed Rates through July 31 (Adj)	\$ 0.00	\$ 0.00
13. Medi-Cal NF Swing-Bed Rates after July 31 (Adj)	\$ 0.00	\$ 0.00
14. Total Routine Serv Cost (Sch 8, Line 30, Col 26)	\$ 113,320,715	\$ 109,977,661
15. Medicare NF Swing-Bed Cost through Dec 31 (L 5 x L 10)	\$ 0	\$ 0
16. Medicare NF Swing-Bed Cost after Dec 31 (L 6 x L 11)	\$ 0	\$ 0
17. Medi-Cal NF Swing-Bed Cost through July 31 (L 7 x L 12)	\$ 0	\$ 0
18. Medi-Cal NF Swing-Bed Cost after July 31 (L 8 x L 13)	\$ 0	\$ 0
19. Total Swing-Bed Cost (Sum of Lines 15 to 18)	\$ 0	\$ 0
20. Inpatient Routine Cost Net of Swing-Bed (L 14 minus L 19)	\$ 113,320,715	\$ 109,977,661

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

21. Gen Inpatient Routine Serv Charges (excl swing-bed charges) (Adj)	\$ 186,968,714	\$ 186,968,714
22. Private Room Charges (excluding swing-bed charges) (Adj)	\$ 0	\$ 0
23. Semi-Private Room Charges (excluding swing-bed charges) (Adj)	\$ 186,968,714	\$ 186,968,714
24. Gen Inpatient Routine Service Cost/Charge Ratio (L 20 ÷ L 21)	\$ 0.606095	\$ 0.588214
25. Average Private Room Per Diem Charge (L 22 ÷ L 3)	\$ 0.00	\$ 0.00
26. Average Semi-Private Room Per Diem Charge (L 23 ÷ L 4)	\$ 3,033.78	\$ 3,033.78
27. Avg Per Diem Private Room Charge Differential (L 25 minus L 26)	\$ 0.00	\$ 0.00
28. Average Per Diem Private Room Cost Differential (L 24 x L 27)	\$ 0.00	\$ 0.00
29. Private Room Cost Differential Adjustment (L 28 x L 3)	\$ 0	\$ 0
30. Inpatient Rout Cost Net of Swing-Bed & Prvt Rm (L 20 minus L 29)	\$ 113,320,715	\$ 109,977,661

PROGRAM INPATIENT OPERATING COST

31. Adjusted General Inpatient Routine Cost Per Diem (L 30 ÷ L 2)	\$ 1,838.76	\$ 1,784.51
32. Program General Inpatient Routine Service Cost (L 9 x L 31)	\$ 68,587,587	\$ 67,135,051
33. Cost Applicable to Medi-Cal (Contract Sch 4A)	\$ 52,252,062	\$ 51,788,887
34. Cost Applicable to Medi-Cal (Contract Sch 4B)	\$ 0	\$ 0
35. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 32, 33 & 34)	\$ 120,839,649	\$ 118,923,938

(To Contract Sch 3)

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

Provider Name:
CHILDREN'S HOSPITAL OF LOS ANGELES

Fiscal Period Ended:
JUNE 30, 2011

Provider NPI:
1124073366

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 43, Col 26)	\$ 0	\$ 0
2. Total Inpatient Days (Adj)	0	0
3. Average Per Diem Cost	\$ 0.00	\$ 0.00
4. Medi-Cal Inpatient Days (Adj)	0	0
5. Cost Applicable to Medi-Cal	\$ 0	\$ 0
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 31, Col 26)	\$ 47,290,683	\$ 46,479,673
7. Total Inpatient Days (Adj)	14,952	14,952
8. Average Per Diem Cost	\$ 3,162.83	\$ 3,108.59
9. Medi-Cal Inpatient Days (Adj 2)	9,473	9,577
10. Cost Applicable to Medi-Cal	\$ 29,961,489	\$ 29,770,966
NICU		
11. Total Inpatient Routine Cost (Sch 8, Line 31.01, Col 26)	\$ 31,779,197	\$ 31,160,629
12. Total Inpatient Days (Adj)	11,404	11,404
13. Average Per Diem Cost	\$ 2,786.67	\$ 2,732.43
14. Medi-Cal Inpatient Days (Adj 2)	7,999	8,058
15. Cost Applicable to Medi-Cal	\$ 22,290,573	\$ 22,017,921
BURN INTENSIVE CARE UNIT		
16. Total Inpatient Routine Cost (Sch 8, Line 33, Col 26)	\$ 0	\$ 0
17. Total Inpatient Days (Adj)	0	0
18. Average Per Diem Cost	\$ 0.00	\$ 0.00
19. Medi-Cal Inpatient Days (Adj)	0	0
20. Cost Applicable to Medi-Cal	\$ 0	\$ 0
SURGICAL INTENSIVE CARE UNIT		
21. Total Inpatient Routine Cost (Sch 8, Line 34, Col 26)	\$ 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
OTHER SPECIAL CARE (SPECIFY)		
26. Total Inpatient Routine Cost (Sch 8, Line 35, Col 26)	\$ 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)	\$ 52,252,062	\$ 51,788,887

(To Contract Sch 4)

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

Provider Name:
CHILDREN'S HOSPITAL OF LOS ANGELES

Fiscal Period Ended:
JUNE 30, 2011

Provider NPI:
1124073366

SPECIAL CARE UNITS	REPORTED	AUDITED
1. Total Inpatient Routine Cost (Sch 8, Line ____, Col 26)	\$ 0	\$ 0
2. Total Inpatient Days (Adj)	0	0
3. Average Per Diem Cost	\$ 0.00	\$ 0.00
4. Medi-Cal Inpatient Days (Adj)	0	0
5. Cost Applicable to Medi-Cal	\$ 0	\$ 0
6. Total Inpatient Routine Cost (Sch 8, Line ____, Col 26)	\$ 0	\$ 0
7. Total Inpatient Days (Adj)	0	0
8. Average Per Diem Cost	\$ 0.00	\$ 0.00
9. Medi-Cal Inpatient Days (Adj)	0	0
10. Cost Applicable to Medi-Cal	\$ 0	\$ 0
11. Total Inpatient Routine Cost (Sch 8, Line ____, Col 26)	\$ 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
16. Total Inpatient Routine Cost (Sch 8, Line ____, Col 26)	\$ 0	\$ 0
17. Total Inpatient Days (Adj)	0	0
18. Average Per Diem Cost	\$ 0.00	\$ 0.00
19. Medi-Cal Inpatient Days (Adj)	0	0
20. Cost Applicable to Medi-Cal	\$ 0	\$ 0
21. Total Inpatient Routine Cost (Sch 8, Line ____, Col 26)	\$ 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
26. Total Inpatient Routine Cost (Sch 8, Line ____, Col 26)	\$ 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	\$ 0

(To Contract Sch 4)

SCHEDULE OF MEDI-CAL ANCILLARY COSTS

Provider Name:
CHILDREN'S HOSPITAL OF LOS ANGELES

Fiscal Period Ended:
JUNE 30, 2011

Provider NPI:
1124073366

ANCILLARY COST CENTERS		TOTAL ANCILLARY COST*	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST TO CHARGES	MEDI-CAL CHARGES (Contract Sch 6)	MEDI-CAL COST
50.00	Operating Room	\$ 66,256,063	\$ 168,306,295	0.393664	\$ 47,998,939	\$ 18,895,435
51.00	Recovery Room	0	0	0.000000	0	0
52.00	Labor Room and Delivery Room	0	0	0.000000	0	0
53.00	Anesthesiology	0	0	0.000000	0	0
54.00	Radiology-Diagnostic	13,550,781	49,734,868	0.272460	13,580,165	3,700,057
55.00	Radiology-Therapeutic	2,041,879	6,695,605	0.304958	1,237,471	377,377
56.00	Radioisotope	1,419,852	6,240,735	0.227514	1,169,569	266,093
57.00	Computed Tomography (CT) Scan	1,720,759	17,041,332	0.100976	3,468,771	350,261
58.00	Magnetic Resonance Imaging (MRI)	4,591,341	33,726,535	0.136134	3,894,643	530,195
59.00	Cardiac Catheterization	0	0	0.000000	0	0
60.00	Laboratory	39,167,513	85,722,381	0.456911	30,008,573	13,711,252
61.00	PBP Clinical Laboratory Services-Program Only	0	0	0.000000	0	0
62.00	Whole Blood & Packed Red Blood Cells	0	0	0.000000	0	0
63.00	Blood Storing, Processing, & Trans.	3,548,201	5,868,467	0.604621	1,678,757	1,015,012
64.00	Intravenous Therapy	0	0	0.000000	0	0
65.00	Respiratory Therapy	17,979,557	44,309,048	0.405776	23,893,848	9,695,555
66.00	Physical Therapy	8,219,649	8,383,597	0.980444	3,028,354	2,969,132
67.00	Occupational Therapy	0	0	0.000000	0	0
68.00	Speech Pathology	1,875,586	3,070,711	0.610799	630,276	384,972
69.00	Electrocardiology	7,106,533	23,933,177	0.296932	4,613,111	1,369,782
70.00	Electroencephalography	1,832,915	4,339,193	0.422409	492,232	207,923
71.00	Medical Supplies Charged to Patients	5,085,467	4,505,701	1.128674	14,157	15,979
72.00	Implantable Devices Charged to Patients	0	0	0.000000	0	0
73.00	Drugs Charged to Patients	36,032,723	271,515,132	0.132710	138,585,429	18,391,647
73.01	Pharmacy Novo 7	40,572,963	41,684,554	0.973333	0	0
74.00	Renal Dialysis	4,487,810	8,065,630	0.556412	263,213	146,455
76.00	Other Ancillary (specify)	0	0	0.000000	0	0
77.00		0	0	0.000000	0	0
78.00		0	0	0.000000	0	0
79.00		0	0	0.000000	0	0
80.00		0	0	0.000000	0	0
81.00		0	0	0.000000	0	0
82.00		0	0	0.000000	0	0
83.00		0	0	0.000000	0	0
84.00		0	0	0.000000	0	0
85.00		0	0	0.000000	0	0
86.00		0	0	0.000000	0	0
87.00		0	0	0.000000	0	0
87.01		0	0	0.000000	0	0
88.00	Rural Health Clinic (RHC)	0	0	0.000000	0	0
89.00	Federally Qualified Health Center (FQHC)	0	0	0.000000	0	0
90.00	Clinic	35,568,188	25,999,737	1.368021	28,119	38,467
90.01	Outpatient Mental Health (SDMC)	10,699,161	11,815,891	0.905489	0	0
91.00	Emergency	15,505,418	42,653,011	0.363525	4,474,227	1,626,492
93.00	Other Outpatient Services (Specify)	0	0	0.000000	0	0
93.01		0	0	0.000000	0	0
93.02		0	0	0.000000	0	0
93.03		0	0	0.000000	0	0
93.04		0	0	0.000000	0	0
93.05		0	0	0.000000	0	0
TOTAL		\$ 317,262,357	\$ 863,611,600		\$ 279,059,854	\$ 73,692,086

(To Contract Sch 3)

* From Schedule 8, Column 26

ADJUSTMENTS TO MEDI-CAL CHARGES

Provider Name:
CHILDREN'S HOSPITAL OF LOS ANGELES

Fiscal Period Ended:
JUNE 30, 2011

Provider NPI:
1124073366

ANCILLARY CHARGES		REPORTED	ADJUSTMENTS (Adj 3)	AUDITED
50.00	Operating Room	\$ 47,698,001	\$ 300,938	\$ 47,998,939
51.00	Recovery Room			0
52.00	Labor Room and Delivery Room			0
53.00	Anesthesiology			0
54.00	Radiology-Diagnostic	13,495,022	85,143	13,580,165
55.00	Radiology-Therapeutic	1,229,712	7,759	1,237,471
56.00	Radioisotope	1,162,236	7,333	1,169,569
57.00	Computed Tomography (CT) Scan	3,447,023	21,748	3,468,771
58.00	Magnetic Resonance Imaging (MRI)	3,870,225	24,418	3,894,643
59.00	Cardiac Catheterization			0
60.00	Laboratory	29,820,429	188,144	30,008,573
61.00	PBP Clinical Laboratory Services-Program Only			0
62.00	Whole Blood & Packed Red Blood Cells			0
63.00	Blood Storing, Processing, & Trans.	1,668,232	10,525	1,678,757
64.00	Intravenous Therapy			0
65.00	Respiratory Therapy	23,744,041	149,807	23,893,848
66.00	Physical Therapy	3,009,367	18,987	3,028,354
67.00	Occupational Therapy			0
68.00	Speech Pathology	626,324	3,952	630,276
69.00	Electrocardiology	4,584,188	28,923	4,613,111
70.00	Electroencephalography	489,146	3,086	492,232
71.00	Medical Supplies Charged to Patients	14,068	89	14,157
72.00	Implantable Devices Charged to Patients			0
73.00	Drugs Charged to Patients	137,716,544	868,885	138,585,429
73.01	Pharmacy Novo 7			0
74.00	Renal Dialysis	261,563	1,650	263,213
76.00	Other Ancillary (specify)			0
77.00				0
78.00				0
79.00				0
80.00				0
81.00				0
82.00				0
83.00				0
84.00				0
85.00				0
86.00				0
87.00				0
87.01				0
88.00	Rural Health Clinic (RHC)			0
89.00	Federally Qualified Health Center (FQHC)			0
90.00	Clinic	27,943	176	28,119
90.01	Outpatient Mental Health (SDMC)			0
91.00	Emergency	4,446,175	28,052	4,474,227
93.00	Other Outpatient Services (Specify)			0
93.01				0
93.02				0
93.03				0
93.04				0
93.05				0
TOTAL MEDI-CAL ANCILLARY CHARGES		\$ 277,310,239	\$ 1,749,615	\$ 279,059,854

Provider Name:

Fiscal Period Ended:

CHILDREN'S HOSPITAL OF LOS ANGELES

JUNE 30, 2011

TRIAL BALANCE EXPENSES	ALLOC COST 3.09	EMPLOYEE BENEFITS 4.00	ALLOC COST 5.01	ALLOC COST 5.02	ALLOC COST 5.03	ALLOC COST 5.04	ALLOC COST 0.00	ALLOC COST 0.00	ALLOC COST 0.00	ALLOC COST 0.00	ACCUMULATE COST	ADMINIS- TRATIVE & GENERAL 5.05
105.00 Kidney Acquisition	0	3,691	316	40	5,205	3,139	0	0	0	0	773,016	176,393
106.00 Heart Acquisition	0	16,380	791	5,600	2,129	2,032	0	0	0	0	1,284,051	293,005
107.00 Liver Acquisition	0	16,897	316	676	9,206	6,281	0	0	0	0	2,187,423	499,143
108.00 Lung Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
109.00 Pancreas Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
110.00 Intestinal Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
111.00 Islet Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
112.00 Other Organ Acquisition (specify)	0	0	0	0	0	0	0	0	0	0	0	0
113.00 Interest Expense	0	0	0	0	0	0	0	0	0	0	0	0
190.00 Gift, Flower, Coffee Shop, & Canteen	0	0	158	0	0	0	0	0	0	0	46,524	10,616
191.01 Research Administration	0	95,434	9,178	3,165	0	0	0	0	0	0	7,210,172	1,645,273
191.02 Organized Research	0	198,995	11,709	2,536	0	0	0	0	0	0	30,225,327	6,897,051
191.03 Departmental Research	0	177,720	475	6,908	0	0	0	0	0	0	24,754,586	5,648,695
191.04 Research OSA	0	33,951	1,582	567	0	0	0	0	0	0	3,079,546	702,715
192.00 Physicians' Private Offices	0	0	10,285	0	0	0	0	0	0	0	639,553	145,938
194.00 Education	0	224,306	11,868	10,241	0	0	0	0	0	0	37,859,760	8,639,136
194.01 Foundation	0	179,195	20,570	5,954	0	0	0	0	0	0	16,236,214	3,704,906
194.02 Medical Transportation	0	38,039	633	1,318	0	0	0	0	0	0	2,458,781	561,064
194.05 McDonald's	0	0	0	0	0	0	0	0	0	0	204,835	46,741
	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	<u>7,245,429</u>	<u>363,304</u>	<u>1,426,083</u>	<u>5,224,840</u>	<u>4,300,230</u>	0	0	0	0	<u>673,901,926</u>	<u>125,205,774</u>

Provider Name:

Fiscal Period Ended:

CHILDREN'S HOSPITAL OF LOS ANGELES

JUNE 30, 2011

TRIAL BALANCE EXPENSES	MAINT & REPAIR 6.00	OPERATION OF PLANT 7.00	LAUNDRY & LINEN 8.00	HOUSEKEEP 9.00	DIETARY 10.00	CAFETERIA 11.00	MAINT OF PERSONNEL 12.00	NURSING ADMIN 13.00	CENTRAL SERVICE & SUPPLY 14.00	PHARMACY 15.00	MEDICAL RECORDS & LIBRARY 16.00	SOCIAL SERVICE 17.00
105.00 Kidney Acquisition	5,144	0	0	0	0	3,471	0	14,793	0	0	5,477	0
106.00 Heart Acquisition	20,169	0	0	0	0	8,098	0	0	0	0	3,546	0
107.00 Liver Acquisition	10,829	0	0	0	0	9,255	0	0	0	0	10,960	0
108.00 Lung Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
109.00 Pancreas Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
110.00 Intestinal Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
111.00 Islet Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
112.00 Other Organ Acquisition (specify)	0	0	0	0	0	0	0	0	0	0	0	0
113.00 Interest Expense	0	0	0	0	0	0	0	0	0	0	0	0
190.00 Gift, Flower, Coffee Shop, & Canteen	73,546	0	0	11,520	0	0	0	0	0	0	0	0
191.01 Research Administration	964,938	0	0	176,466	0	45,118	0	29,586	0	0	0	0
191.02 Organized Research	4,044,518	0	0	223,473	0	190,885	0	103,551	0	0	0	0
191.03 Departmental Research	3,325,169	0	0	7,427	0	157,336	0	103,551	0	0	0	0
191.04 Research OSA	410,277	0	0	30,803	0	19,667	0	14,793	0	0	0	0
192.00 Physicians' Private Offices	998,146	0	0	0	0	145,767	0	29,586	0	0	0	0
194.00 Education	18,680	0	0	0	0	226,749	0	44,379	0	0	0	0
194.01 Foundation	1,059,239	0	0	0	0	87,923	0	0	0	0	0	0
194.02 Medical Transportation	35,870	0	0	7,680	0	13,883	0	73,965	0	0	0	0
194.05 McDonald's	324,910	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	<u>34,740,788</u>	<u>0</u>	<u>2,567,442</u>	<u>7,191,010</u>	<u>3,577,972</u>	<u>3,500,722</u>	<u>0</u>	<u>12,278,208</u>	<u>5,024,325</u>	<u>12,792,614</u>	<u>7,503,580</u>	<u>5,741,561</u>

Provider Name:
CHILDREN'S HOSPITAL OF LOS ANGELES

Fiscal Period Ended:
JUNE 30, 2011

TRIAL BALANCE EXPENSES	OTHER GEN	NONPHYSICIAN	NURSING	I & R SVC	I&R OTHER	PARAMEDICAL	ALLOC	ALLOC	SUBTOTAL	POST	TOTAL
	SVC	ANESTHETIST	SCHOOL	SAL & BENEFITS	PROGRAM	EDUCATION				STEP-DOWN	
	(SPECIFIC)				COSTS	PROGRAM	COST	COST		ADJUSTMENT	COST
	18.00	19.00	20.00	21.00	22.00	23.00	23.01	23.02	24.00	25.00	26.00
105.00 Kidney Acquisition	0	0	0	0	0	0	0	0	978,294		978,294
106.00 Heart Acquisition	0	0	0	0	0	0	0	0	1,608,869		1,608,869
107.00 Liver Acquisition	0	0	0	0	0	0	0	0	2,717,611		2,717,611
108.00 Lung Acquisition	0	0	0	0	0	0	0	0	0		0
109.00 Pancreas Acquisition	0	0	0	0	0	0	0	0	0		0
110.00 Intestinal Acquisition	0	0	0	0	0	0	0	0	0		0
111.00 Islet Acquisition	0	0	0	0	0	0	0	0	0		0
112.00 Other Organ Acquisition (specify)	0	0	0	0	0	0	0	0	0		0
113.00 Interest Expense	0	0	0	0	0	0	0	0	0		0
190.00 Gift, Flower, Coffee Shop, & Canteen	0	0	0	0	0	0	0	0	142,206		142,206
191.01 Research Administration	0	0	0	0	0	0	0	0	10,071,554		10,071,554
191.02 Organized Research	0	0	0	0	0	0	0	0	41,684,806		41,684,806
191.03 Departmental Research	0	0	0	0	0	0	0	0	33,996,763		33,996,763
191.04 Research OSA	0	0	0	0	0	0	0	0	4,257,801		4,257,801
192.00 Physicians' Private Offices	0	0	0	0	0	0	0	0	1,958,991		1,958,991
194.00 Education	0	0	0	0	0	0	0	0	46,788,703		46,788,703
194.01 Foundation	0	0	0	0	0	0	0	0	21,088,282		21,088,282
194.02 Medical Transportation	0	0	0	0	0	0	0	0	3,151,243		3,151,243
194.05 McDonald's	0	0	0	0	0	0	0	0	576,485		576,485
	0	0	0	0	0	0	0	0	0		0
	0	0	0	0	0	0	0	0	0		0
TOTAL	0	0	0	18,604,603	0	0	0	0	673,901,927	0	673,901,927

Provider Name:
CHILDREN'S HOSPITAL OF LOS ANGELES

Fiscal Period Ended:
JUNE 30, 2011

	EMP BENE (GROSS SALARIES) 4.00 (Adj) (Adj)	NON PATIENT PHONES (NO. OF EXT) 5.01 (Adj) (Adj)	PURCH REC & STORES (COSTED REQ) 5.02 (Adj) (Adj)	ADMITTING (IMPATIENT REVENUE) 5.03 (Adj) (Adj)	CASHIER & AR (GROSS REV) 5.04 (Adj) (Adj)	STAT 0.00 (Adj) (Adj)	STAT 0.00 (Adj) (Adj)	STAT 0.00 (Adj) (Adj)	STAT 0.00 (Adj) (Adj)	RECON- CILIATION	ADM & GEN (ACCUM COST) 5.05	MANT & REPAIRS (SQ FT) 6.00 (Adj) (Adj)
GENERAL SERVICE COST CENTERS												
1.00	Capital Related Costs-Buildings and Fixtures											
2.00	Capital Related Costs-Movable Equipment											
3.00	Other Capital Related Costs											
3.01												
3.02												
3.03												
3.04												
3.05												
3.06												
3.07												
3.08												
3.09												
4.00	Employee Benefits											
5.01	263,873											
5.02	969,978	12										
5.03	3,497,669	27	57,366									
5.04	1,580,668	56	30,901									
0.00												
0.00												
0.00												
0.00												
5.05	27,556,235	495	398,887									
6.00	2,733,825	42	23,026								28,286,218	
7.00	Operation of Plant											
8.00	Laundry and Linen Service											
9.00	Housekeeping											
10.00	1,653,017	26	63,313								1,876,804	5,815
11.00	1,128,567	5	8,364								5,651,085	5,550
12.00	Maintenance of Personnel											
13.00	6,930,919	31	43,950								2,702,326	5,400
14.00	1,252,450	6	46,802								2,130,289	19,259
15.00	5,430,610	21	94,214								0	0
16.00	3,127,366	22	216,136								9,761,969	4,341
17.00	2,862,533	54	11,596								3,474,483	15,317
18.00	Other General Service (specify)											
19.00	Nonphysician Anesthetists											
20.00	Nursing School											
21.00	12,860,963	8	19,099								10,103,084	5,296
22.00	Intern & Res. Service-Salary & Fringes (Approved)											
23.00	Intern & Res. Other Program Costs (Approved)											
23.01	Paramedical Ed. Program (specify)											
23.02												
INPATIENT ROUTINE COST CENTERS												
30.00	40,015,771	248	2,518,586	186,968,714	186,968,714						5,601,066	11,446
31.00	17,513,736	35	1,890,520	101,016,683	101,016,683						4,364,905	4,139
31.01	12,792,519	24	1,112,004	78,103,141	78,103,141						0	0
33.00	Burn Intensive Care Unit											
34.00	Surgical Intensive Care Unit											
35.00	Other Special Care (specify)											
40.00	Subprovider - IPF											
41.00	Subprovider - IRF											
42.00	Subprovider (specify)											
43.00	Nursery											
44.00	Skilled Nursing Facility											
45.00	Nursing Facility											
46.00	Other Long Term Care											
47.00												

Provider Name:
CHILDREN'S HOSPITAL OF LOS ANGELES

Fiscal Period Ended:
JUNE 30, 2011

	EMP BENE (GROSS SALARIES)	NON PATIENT PHONES (NO. OF EXT)	PURCH REC & STORES (COSTED REQ)	ADMITTING (IMPATIENT REVENUE)	CASHIER & AR (GROSS REV)	STAT	STAT	STAT	STAT	RECON- CILIATION	ADM & GEN (ACCUM COST) 5.05	MANT & REPAIRS (SQ FT) 6.00 (Adj) (Adj)
105.00	Kidney Acquisition	124,369	2	850	854,392	900,020					773,016	114
106.00	Heart Acquisition	551,973	5	118,806	349,442	582,722					1,284,051	447
107.00	Liver Acquisition	569,382	2	14,346	1,511,099	1,800,961					2,187,423	240
108.00	Lung Acquisition										0	
109.00	Pancreas Acquisition										0	
110.00	Intestinal Acquisition					4					0	
111.00	Islet Acquisition										0	
112.00	Other Organ Acquisition (specify)										0	
113.00	Interest Expense										0	
190.00	Gift, Flower, Coffee Shop, & Canteen		1								46,524	1,630
191.01	Research Administration	3,215,886	58	67,143							7,210,172	21,386
191.02	Organized Research	6,705,638	74	53,808							30,225,327	89,639
191.03	Departmental Research	5,988,706	3	146,542							24,754,586	73,696
191.04	Research OSA	1,144,058	10	12,030							3,079,546	9,093
192.00	Physicians' Private Offices		65								639,553	22,122
194.00	Education	7,558,563	75	217,255							37,859,760	414
194.01	Foundation	6,038,410	130	126,303							16,236,214	23,476
194.02	Medical Transportation	1,281,808	4	27,951							2,458,781	795
194.05	McDonald's										204,835	7,201
											0	
											0	
	TOTAL	244,152,711	2,296	30,252,419	857,611,668	1,232,983,845	0	0	0	0	548,696,152	769,963
	COST TO BE ALLOCATED	7,245,429	363,304	1,426,083	5,224,840	4,300,230	0	0	0	0	125,205,774	34,740,788
	UNIT COST MULTIPLIER - SCH 8	0.029676	158.233427	0.047139	0.006092	0.003488	0.000000	0.000000	0.000000	0.000000	0.228188	45.120075

Provider Name:
CHILDREN'S HOSPITAL OF LOS ANGELES

Fiscal Period Ended:
JUNE 30, 2011

	OPER PLANT (SQ FT)	LAUNDRY & LINEN (LB LNDRY)	HOUSE-KEEPING (HRS OF SERV)	DIETARY (MEALS SERVED)	CAFETERIA (PRODUCTIVE FTE'S)	MANT OF PERSONNEL	NURSING ADMIN (NURSE FTES)	CENT SERV & SUPPLY (CSTD REQUIS)	PHARMACY (COST REQUIS)	MED REC (GROSS REVENUE)	SOC SERV (PATIENT DAYS)	OTHER SVC (TIME SPENT)
	7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	15.00	16.00	17.00	18.00
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
105.00 Kidney Acquisition	114				3		1			900,020		
106.00 Heart Acquisition	447				7					582,722		
107.00 Liver Acquisition	252				8					1,800,961		
108.00 Lung Acquisition												
109.00 Pancreas Acquisition												
110.00 Intestinal Acquisition											4	
111.00 Islet Acquisition												
112.00 Other Organ Acquisition (specify)												
113.00 Interest Expense												
190.00 Gift, Flower, Coffee Shop, & Canteen	1,765		273									
191.01 Research Administration	14,552		4,182		39		2					
191.02 Organized Research	82,984		5,296		165		7					
191.03 Departmental Research	91,139		176		136		7					
191.04 Research OSA	5,138		730		17		1					
192.00 Physicians' Private Offices	14,524				126		2					
194.00 Education	1,359				196		3					
194.01 Foundation	23,476				76							
194.02 Medical Transportation	795		182		12		5					
194.05 McDonald's	7,201											
TOTAL	805,805	2,058,473	170,417	111,778	3,026	0	830	11,425	47,519,222	1,232,983,845	87,985	0
COST TO BE ALLOCATED	0	2,567,442	7,191,010	3,577,972	3,500,722	0	12,278,208	5,024,325	12,792,614	7,503,579	5,741,561	0
UNIT COST MULTIPLIER - SCH 8	0.000000	1.247255	42.196552	32.009625	1156.880958	0.000000	14793.021745	439.765907	0.269209	0.006086	65.256135	0.000000

Provider Name:
CHILDREN'S HOSPITAL OF LOS ANGELES

Fiscal Period Ended:
JUNE 30, 2011

	NONPHYSICIAN ANE	NURSING SCHOOL	I&R SVC&SAL (ASG TIME)	I&R OTHER PROG (ASG TIME)	PARAMEDICAL ED. PROG (ASG TIME)	STAT (Adj)	STAT (Adj)
	19.00	20.00	21.00	22.00	23.00	23.01	23.02
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
GENERAL SERVICE COST CENTERS							
1.00	Capital Related Costs-Buildings and Fixtures						
2.00	Capital Related Costs-Movable Equipment						
3.00	Other Capital Related Costs						
3.01							
3.02							
3.03							
3.04							
3.05							
3.06							
3.07							
3.08							
3.09							
4.00	Employee Benefits						
5.01	Non Patient Phones						
5.02	Puchasing, Receiving & Stores						
5.03	Admitting						
5.04	Cashiering & AR						
0.00							
0.00							
0.00							
0.00							
5.05	Administrative and General						
6.00	Maintenance and Repairs						
7.00	Operation of Plant						
8.00	Laundry and Linen Service						
9.00	Housekeeping						
10.00	Dietary						
11.00	Cafeteria						
12.00	Maintenance of Personnel						
13.00	Nursing Administration						
14.00	Central Services and Supply						
15.00	Pharmacy						
16.00	Medical Records & Library						
17.00	Social Service						
18.00	Other General Service (specify)						
19.00	Nonphysician Anesthetists						
20.00	Nursing School						
21.00	Intern & Res. Service-Salary & Fringes (Approved)						
22.00	Intern & Res. Other Program Costs (Approved)						
23.00	Paramedical Ed. Program (specify)						
23.01							
23.02							
INPATIENT ROUTINE COST CENTERS							
30.00	Adults & Pediatrics (Gen Routine)		193,976				
31.00	Intensive Care Unit		47,061				
31.01	NICU		35,894				
33.00	Burn Intensive Care Unit						
34.00	Surgical Intensive Care Unit						
35.00	Other Special Care (specify)						
40.00	Subprovider - IPF						
41.00	Subprovider - IRF						
42.00	Subprovider (specify)						
43.00	Nursery						
44.00	Skilled Nursing Facility						
45.00	Nursing Facility						
46.00	Other Long Term Care						
47.00							

Provider Name:
CHILDREN'S HOSPITAL OF LOS ANGELES

Fiscal Period Ended:
JUNE 30, 2011

	NONPHY- SICIAN ANE	NURSING SCHOOL	I&R SVC&SAL (ASG TIME)	I&R OTHER PROG (ASG TIME)	PARAMEDICAL ED. PROG (ASG TIME)	STAT	STAT
	19.00	20.00	21.00	22.00	23.00	23.01	23.02
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
ANCILLARY COST CENTERS							
50.00	Operating Room		40,526				
51.00	Recovery Room						
52.00	Labor Room and Delivery Room						
53.00	Anesthesiology						
54.00	Radiology-Diagnostic		7,469				
55.00	Radiology-Therapeutic						
56.00	Radioisotope						
57.00	Computed Tomography (CT) Scan						
58.00	Magnetic Resonance Imaging (MRI)						
59.00	Cardiac Catheterization						
60.00	Laboratory		2,718				
61.00	PBP Clinical Laboratory Services-Program Only						
62.00	Whole Blood & Packed Red Blood Cells						
63.00	Blood Storing, Processing, & Trans.						
64.00	Intravenous Therapy						
65.00	Respiratory Therapy						
66.00	Physical Therapy						
67.00	Occupational Therapy						
68.00	Speech Pathology						
69.00	Electrocardiology						
70.00	Electroencephalography						
71.00	Medical Supplies Charged to Patients						
72.00	Implantable Devices Charged to Patients						
73.00	Drugs Charged to Patients						
73.01	Pharmacy Novo 7						
74.00	Renal Dialysis						
76.00	Other Ancillary (specify)						
77.00							
78.00							
79.00							
80.00							
81.00							
82.00							
83.00							
84.00							
85.00							
86.00							
87.00							
87.01							
88.00	Rural Health Clinic (RHC)						
89.00	Federally Qualified Health Center (FQHC)						
90.00	Clinic		12,582				
90.01	Outpatient Mental Health (SDMC)		3,120				
91.00	Emergency		15,998				
93.00	Other Outpatient Services (Specify)						
93.01							
93.02							
93.03							
93.04							
93.05							
NONREIMBURSABLE COST CENTERS							
94.00	Home Program Dialysis						
95.00	Ambulance Services						
96.00	Durable Medical Equipment-Rented						
97.00	Durable Medical Equipment-Sold						
98.00	Other Reimbursable (specify)						
99.00	Outpatient Rehabilitation Provider (specify)						
100.00	Intern-Resident Service (not appvd. tchnng. prgm.)						
101.00	Home Health Agency						

STATE OF CALIFORNIA

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

SCHEDULE 9.3

Provider Name:
CHILDREN'S HOSPITAL OF LOS ANGELES

Fiscal Period Ended:
JUNE 30, 2011

	NONPHY- SICIAN ANE	NURSING SCHOOL	I&R SVC&SAL (ASG TIME)	I&R OTHER PROG (ASG TIME)	PARAMEDICAL ED. PROG (ASG TIME)	STAT	STAT
	19.00	20.00	21.00	22.00	23.00	23.01	23.02
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
105.00	Kidney Acquisition						
106.00	Heart Acquisition						
107.00	Liver Acquisition						
108.00	Lung Acquisition						
109.00	Pancreas Acquisition						
110.00	Intestinal Acquisition						
111.00	Islet Acquisition						
112.00	Other Organ Acquisition (specify)						
113.00	Interest Expense						
190.00	Gift, Flower, Coffee Shop, & Canteen						
191.01	Research Administration						
191.02	Organized Research						
191.03	Departmental Research						
191.04	Research OSA						
192.00	Physicians' Private Offices						
194.00	Education						
194.01	Foundation						
194.02	Medical Transportation						
194.05	McDonald's						
TOTAL	0	0	359,344	0	0	0	0
COST TO BE ALLOCATED	0	0	18,604,603	0	0	0	0
UNIT COST MULTIPLIER - SCH 8	0.000000	0.000000	51.773796	0.000000	0.000000	0.000000	0.000000

TRIAL BALANCE OF EXPENSES

Provider Name:
CHILDREN'S HOSPITAL OF LOS ANGELES

Fiscal Period Ended:
JUNE 30, 2011

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	GENERAL SERVICE COST CENTERS			
1.00	Capital Related Costs-Buildings and Fixtures	\$ 34,326,002	\$ 0	\$ 34,326,002
2.00	Capital Related Costs-Movable Equipment	13,148,645	0	13,148,645
3.00	Other Capital Related Costs	0	0	0
3.01			0	0
3.02			0	0
3.03			0	0
3.04			0	0
3.05			0	0
3.06			0	0
3.07			0	0
3.08			0	0
3.09			0	0
4.00	Employee Benefits	6,777,499	0	6,777,499
5.01	Non Patient Phones	342,058	0	342,058
5.02	Puchasing, Receiving & Stores	1,333,744	0	1,333,744
5.03	Admitting	4,835,414	0	4,835,414
5.04	Cashiering & AR	3,990,376	0	3,990,376
			0	0
			0	0
			0	0
			0	0
5.05	Administrative and General	118,344,699	0	118,344,699
6.00	Maintenance and Repairs	19,313,813	0	19,313,813
7.00	Operation of Plant	0	0	0
8.00	Laundry and Linen Service	1,707,490	0	1,707,490
9.00	Housekeeping	5,486,322	0	5,486,322
10.00	Dietary	2,490,229	0	2,490,229
11.00	Cafeteria	1,532,006	0	1,532,006
12.00	Maintenance of Personnel	0	0	0
13.00	Nursing Administration	9,396,042	0	9,396,042
14.00	Central Services and Supply	2,173,010	0	2,173,010
15.00	Pharmacy	9,769,526	0	9,769,526
16.00	Medical Records & Library	5,147,983	0	5,147,983
17.00	Social Service	4,150,590	0	4,150,590
18.00	Other General Service (specify)	0	0	0
19.00	Nonphysician Anesthetists	0	0	0
20.00	Nursing School	0	0	0
21.00	Intern & Res. Service-Salary & Fringes (Approved)	16,165,215	(5,043,103)	11,122,112
22.00	Intern & Res. Other Program Costs (Approved)	0	0	0
23.00	Paramedical Ed. Program (specify)	0	0	0
23.01			0	0
23.02			0	0
	INPATIENT ROUTINE COST CENTERS			
30.00	Adults & Pediatrics (Gen Routine)	60,460,374	0	60,460,374
31.00	Intensive Care Unit	26,732,693	0	26,732,693
31.01	NICU	19,089,616	0	19,089,616
33.00	Burn Intensive Care Unit	0	0	0
34.00	Surgical Intensive Care Unit	0	0	0
35.00	Other Special Care (specify)	0	0	0
40.00	Subprovider - IPF	0	0	0
41.00	Subprovider - IRF	0	0	0
42.00	Subprovider (specify)	0	0	0
43.00	Nursery	0	0	0
44.00	Skilled Nursing Facility	0	0	0
45.00	Nursing Facility	0	0	0
46.00	Other Long Term Care	0	0	0
47.00			0	0

TRIAL BALANCE OF EXPENSES

Provider Name:
CHILDREN'S HOSPITAL OF LOS ANGELES

Fiscal Period Ended:
JUNE 30, 2011

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
50.00	Operating Room	\$ 41,357,600	\$ 0	\$ 41,357,600
51.00	Recovery Room	0	0	0
52.00	Labor Room and Delivery Room	0	0	0
53.00	Anesthesiology	0	0	0
54.00	Radiology-Diagnostic	7,707,754	0	7,707,754
55.00	Radiology-Therapeutic	1,265,415	0	1,265,415
56.00	Radioisotope	836,578	0	836,578
57.00	Computed Tomography (CT) Scan	629,989	0	629,989
58.00	Magnetic Resonance Imaging (MRI)	1,591,943	0	1,591,943
59.00	Cardiac Catheterization	0	0	0
60.00	Laboratory	27,102,738	0	27,102,738
61.00	PBP Clinical Laboratory Services-Program Only	0	0	0
62.00	Whole Blood & Packed Red Blood Cells	0	0	0
63.00	Blood Storing, Processing, & Trans.	2,589,298	0	2,589,298
64.00	Intravenous Therapy	0	0	0
65.00	Respiratory Therapy	12,458,224	0	12,458,224
66.00	Physical Therapy	5,834,771	0	5,834,771
67.00	Occupational Therapy	0	0	0
68.00	Speech Pathology	1,167,062	0	1,167,062
69.00	Electrocardiology	3,957,722	0	3,957,722
70.00	Electroencephalography	864,997	0	864,997
71.00	Medical Supplies Charged to Patients	11,425	0	11,425
72.00	Implantable Devices Charged to Patients	0	0	0
73.00	Drugs Charged to Patients	20,812,951	0	20,812,951
73.01	Pharmacy Novo 7	26,706,271	0	26,706,271
74.00	Renal Dialysis	2,845,928	0	2,845,928
76.00	Other Ancillary (specify)	0	0	0
77.00			0	0
78.00			0	0
79.00			0	0
80.00			0	0
81.00			0	0
82.00			0	0
83.00			0	0
84.00			0	0
85.00			0	0
86.00			0	0
87.00			0	0
87.01			0	0
88.00	Rural Health Clinic (RHC)	0	0	0
89.00	Federally Qualified Health Center (FQHC)	0	0	0
90.00	Clinic	19,134,469	0	19,134,469
90.01	Outpatient Mental Health (SDMC)	7,366,488	0	7,366,488
91.00	Emergency	9,363,120	0	9,363,120
93.00	Other Outpatient Services (Specify)	0	0	0
93.01			0	0
93.02			0	0
93.03			0	0
93.04			0	0
93.05			0	0
	SUBTOTAL	\$ 560,318,089	\$ (5,043,103)	\$ 555,274,986
	NONREIMBURSABLE COST CENTERS			
94.00	Home Program Dialysis	0	0	0
95.00	Ambulance Services	0	0	0
96.00	Durable Medical Equipment-Rented	0	0	0
97.00	Durable Medical Equipment-Sold	0	0	0

TRIAL BALANCE OF EXPENSES

Provider Name:
CHILDREN'S HOSPITAL OF LOS ANGELES

Fiscal Period Ended:
JUNE 30, 2011

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
98.00	Other Reimbursable (specify)	0	0	0
99.00	Outpatient Rehabilitation Provider (specify)	0	0	0
100.00	Intern-Resident Service (not appvd. tchnng. prgm.)	0	0	0
101.00	Home Health Agency	0	0	0
105.00	Kidney Acquisition	757,382	0	757,382
106.00	Heart Acquisition	1,237,751	0	1,237,751
107.00	Liver Acquisition	2,146,462	0	2,146,462
108.00	Lung Acquisition	0	0	0
109.00	Pancreas Acquisition	0	0	0
110.00	Intestinal Acquisition	0	0	0
111.00	Islet Acquisition	0	0	0
112.00	Other Organ Acquisition (specify)	0	0	0
113.00	Interest Expense	0	0	0
190.00	Gift, Flower, Coffee Shop, & Canteen	0	0	0
191.01	Research Administration	6,478,070	15,993	6,494,063
191.02	Organized Research	26,091,539	1,370,734	27,462,273
191.03	Departmental Research	21,500,788	972,387	22,473,175
191.04	Research OSA	2,720,331	64,461	2,784,792
192.00	Physicians' Private Offices	0	0	0
194.00	Education	34,982,040	2,619,528	37,601,568
194.01	Foundation	15,317,707	0	15,317,707
194.02	Medical Transportation	2,351,768	0	2,351,768
194.05	McDonald's	0	0	0
			0	0
			0	0
	SUBTOTAL	\$ 113,583,838	\$ 5,043,103	\$ 118,626,941
200	TOTAL	\$ 673,901,927	\$ 0	\$ 673,901,927

(To Schedule 8)

Provider Name:
CHILDREN'S HOSPITAL OF LOS ANGELES

	TOTAL ADJ (Page 1 & 2)	AUDIT ADJ 1	AUDIT ADJ									
105.00 Kidney Acquisition	0											
106.00 Heart Acquisition	0											
107.00 Liver Acquisition	0											
108.00 Lung Acquisition	0											
109.00 Pancreas Acquisition	0											
110.00 Intestinal Acquisition	0											
111.00 Islet Acquisition	0											
112.00 Other Organ Acquisition (specify)	0											
113.00 Interest Expense	0											
190.00 Gift, Flower, Coffee Shop, & Canteen	0											
191.01 Research Administration	15,993	15,993										
191.02 Organized Research	1,370,734	1,370,734										
191.03 Departmental Research	972,387	972,387										
191.04 Research OSA	64,461	64,461										
192.00 Physicians' Private Offices	0											
194.00 Education	2,619,528	2,619,528										
194.01 Foundation	0											
194.02 Medical Transportation	0											
194.05 McDonald's	0											
	0											
200.00 TOTAL	\$0	0	0	0	0	0	0	0	0	0	0	0

(To Sch 10)

Provider Name							Fiscal Period			Provider NPI		Adjustments
CHILDREN'S HOSPITAL OF LOS ANGELES							JULY 1, 2010 THROUGH JUNE 30, 2011			1124073366		6
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
RECLASSIFICATION OF REPORTED COSTS												
1	10A	A			21.00	7	Intern & Res. Service-Salary & Fringes	\$16,165,215	(\$5,043,103)	\$11,122,112		
	10A	A			191.01	7	Research Administration	6,478,070	15,993	6,494,063		
	10A	A			191.02	7	Organized Research	26,091,539	1,370,734	27,462,273		
	10A	A			191.03	7	Departmental Research	21,500,788	972,387	22,473,175		
	10A	A			191.04	7	Research OSA	2,720,331	64,461	2,784,792		
	10A	A			194.00	7	Education	34,982,040	2,619,528	37,601,568		
							To reclassify interns and residents expenses related to research activities to the proper cost centers. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 500, 504, 505, 2300, and 2304					

Provider Name							Fiscal Period			Provider NPI		Adjustments
CHILDREN'S HOSPITAL OF LOS ANGELES							JULY 1, 2010 THROUGH JUNE 30, 2011			1124073366		6
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 - CONTRACT												
2	Contract 4	D-1	I	XIX	9.00	1	Medi-Cal Days - Adults & Pediatrics	37,301	320	37,621		
	Contract 4A	D-1	II	XIX	43.00	4	Medi-Cal Days - Intensive Care Unit	9,473	104	9,577		
	Contract 4A	D-1	II	XIX	43.01	4	Medi-Cal Days - Neonatal Intensive Care Unit	7,999	59	8,058		
3	Contract 6	D-3		XIX	50.00	2	Medi-Cal Ancillary Charges - Operating Room	\$47,698,001	\$300,938	\$47,998,939		
	Contract 6	D-3		XIX	54.00	2	Medi-Cal Ancillary Charges - Radiology-Diagnostic	13,495,022	85,143	13,580,165		
	Contract 6	D-3		XIX	55.00	2	Medi-Cal Ancillary Charges - Radiology-Therapeutic	1,229,712	7,759	1,237,471		
	Contract 6	D-3		XIX	56.00	2	Medi-Cal Ancillary Charges - Radioisotope	1,162,236	7,333	1,169,569		
	Contract 6	D-3		XIX	57.00	2	Medi-Cal Ancillary Charges - Computed Tomography (CT) Scan	3,447,023	21,748	3,468,771		
	Contract 6	D-3		XIX	58.00	2	Medi-Cal Ancillary Charges - Magnetic Resonance Imaging (MRI)	3,870,225	24,418	3,894,643		
	Contract 6	D-3		XIX	60.00	2	Medi-Cal Ancillary Charges - Laboratory	29,820,429	188,144	30,008,573		
	Contract 6	D-3		XIX	63.00	2	Medi-Cal Ancillary Charges - Blood Storing, Processing, & Trans.	1,668,232	10,525	1,678,757		
	Contract 6	D-3		XIX	65.00	2	Medi-Cal Ancillary Charges - Respiratory Therapy	23,744,041	149,807	23,893,848		
	Contract 6	D-3		XIX	66.00	2	Medi-Cal Ancillary Charges - Physical Therapy	3,009,367	18,987	3,028,354		
	Contract 6	D-3		XIX	68.00	2	Medi-Cal Ancillary Charges - Speech Pathology	626,324	3,952	630,276		
	Contract 6	D-3		XIX	69.00	2	Medi-Cal Ancillary Charges - Electrocardiology	4,584,188	28,923	4,613,111		
	Contract 6	D-3		XIX	70.00	2	Medi-Cal Ancillary Charges - Electroencephalography	489,146	3,086	492,232		
	Contract 6	D-3		XIX	71.00	2	Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients	14,068	89	14,157		
	Contract 6	D-3		XIX	73.00	2	Medi-Cal Ancillary Charges - Drugs Charged to Patients	137,716,544	868,885	138,585,429		
	Contract 6	D-3		XIX	74.00	2	Medi-Cal Ancillary Charges - Renal Dialysis	261,563	1,650	263,213		
	Contract 6	D-3		XIX	90.00	2	Medi-Cal Ancillary Charges - Clinic	27,943	176	28,119		
	Contract 6	D-3		XIX	91.00	2	Medi-Cal Ancillary Charges - Emergency	4,446,175	28,052	4,474,227		
	Contract 6	D-3		XIX	101.00	2	Medi-Cal Ancillary Charges - Total	277,310,239	1,749,615	279,059,854		
4	Contract 2	E-3	VII	XIX	8.00	1	Medi-Cal Routine Service Charges	\$231,284,886	\$2,151,811	233,436,697		
	Contract 2	E-3	VII	XIX	9.00	1	Medi-Cal Ancillary Service Charges	277,310,239	1,749,615	279,059,854		

-Continued on next page-

Provider Name							Fiscal Period			Provider NPI		Adjustments
CHILDREN'S HOSPITAL OF LOS ANGELES							JULY 1, 2010 THROUGH JUNE 30, 2011			1124073366		6
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 - CONTRACT												
-Continued from previous page-												
5	Contract 3	E-3	VII	XIX	32.00	1	Medi-Cal Deductibles	\$100	\$12,906	\$13,006		
	Contract 3	E-3	VII	XIX	33.00	1	Medi-Cal Coinsurance	500	198,747	199,247		
<p style="text-align: center;">To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary Payment Data:</p> <p style="text-align: center;">Service Period: July 1, 2010 through June 30, 2011 Payment Period: July 1, 2010 through April 15, 2013 Report Date: April 16, 2013 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</p>												

Provider Name							Fiscal Period			Provider NPI		Adjustments
CHILDREN'S HOSPITAL OF LOS ANGELES							JULY 1, 2010 THROUGH JUNE 30, 2011			1124073366		6
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>ADJUSTMENT TO OTHER MATTERS</u>												
6	Contract 1	Not Reported					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	\$16,682	\$16,682		