

**REPORT
ON THE
COST REPORT REVIEW**

**CHILDREN'S HOSPITAL OF ORANGE COUNTY
ORANGE, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1811080526**

**FISCAL PERIOD ENDED
JUNE 30, 2011**

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

**Section Chief: Margaret A. Varho
Audit Supervisor: Felipe Avila
Auditor: David Ellis**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

Date: December 3, 2013

Ernest Escobedo
Accounting Manager
Children's Hospital of Orange County
Commerce Tower
505 South Main Street, Fourth Floor
Orange, CA 92868-3874

CHILDREN'S HOSPITAL OF ORANGE COUNTY
NATIONAL PROVIDER IDENTIFIER (NPI) 1811080526
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, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the audited combined settlement for the fiscal period due the State in the amount of \$235, and the audited costs presented in the Summary of Findings represent a proper determination in accordance with the reimbursement principles of applicable programs.

In our opinion, the data presented in the Summary of Findings represents a proper determination of the allowable costs for the above fiscal period in accordance with Medi-Cal reimbursement principles.

This audit report includes the:

1. Summary of Findings
2. Computation of Medi-Cal Contract Cost (CONTRACT Schedules)
3. Audit Adjustments Schedule

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

Ernest Escobedo
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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—Santa Ana at (714) 558-4434.

(Original signed by Margaret Varho)

Margaret A. Varho, Chief
Audits Section—Santa Ana
Financial Audits Branch

Certified

SUMMARY OF FINDINGS

Provider Name:
CHILDREN'S HOSPITAL OF ORANGE COUNTY

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: 1811080526 | Reported | | \$ 92,849,230 |
| | Net Change | | \$ 1,729,411 |
| | Audited Cost | | \$ 94,578,640 |
| | Audited Amount Due Provider (State) | \$ (235) | |
| | | | |
| 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) | | \$ (235) | |
| 9. Total Medi-Cal Cost | | | \$ 94,578,640 |

SUMMARY OF FINDINGS

Provider Name:
CHILDREN'S HOSPITAL OF ORANGE COUNTY

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 - (Lines 10 through 15) | | \$ 0 | |
| 17. Total Combined Audited Settlement Due Provider (State/CMSP/RHC) - (Line 8 + Line 16) | | \$ (235) | |

COMPUTATION OF MEDI-CAL CONTRACT COST

Provider Name:
CHILDREN'S HOSPITAL OF ORANGE COUNTY

Fiscal Period Ended:
JUNE 30, 2011

Provider NPI:
1811080526

| | | REPORTED | AUDITED |
|-----|--|--------------------------|----------------------|
| 1. | Net Cost of Covered Services Rendered to Medi-Cal Patients (Contract Sch 3) | \$ <u>92,849,230</u> | \$ <u>94,578,640</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>N/A</u> |
| 4. | | \$ <u>0</u> | \$ <u>0</u> |
| 5. | Subtotal (Sum of Lines 1 through 4) | \$ <u>92,849,230</u> | \$ <u>94,578,640</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>92,849,230</u> | \$ <u>94,578,640</u> |
| | | (To Summary of Findings) | |
| 9. | Medi-Cal Overpayments (Adj) | \$ <u>0</u> | \$ <u>0</u> |
| 10. | Medi-Cal Credit Balances (Adj 10) | \$ <u>0</u> | \$ <u>(235)</u> |
| 11. | \$ | \$ <u>0</u> | \$ <u>0</u> |
| 12. | \$ | \$ <u>0</u> | \$ <u>0</u> |
| 13. | TOTAL MEDI-CAL SETTLEMENT Due Provider (State) | \$ <u>0</u> | \$ <u>(235)</u> |
| | | (To Summary of Findings) | |

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

Provider Name:
CHILDREN'S HOSPITAL OF ORANGE COUNTY

Fiscal Period Ended:
JUNE 30, 2011

Provider NPI:
1811080526

| |
|-----------------|
| REPORTED |
|-----------------|

| |
|----------------|
| AUDITED |
|----------------|

REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

| | | |
|--|----------------------|----------------------|
| 1. Cost of Covered Services (Contract Sch 3) | \$ <u>93,481,356</u> | \$ <u>95,291,015</u> |
|--|----------------------|----------------------|

CHARGES FOR MEDI-CAL INPATIENT SERVICES

| | | |
|--|-----------------------|-----------------------|
| 2. Inpatient Routine Service Charges (Adj 8) | \$ <u>166,057,674</u> | \$ <u>168,817,423</u> |
|--|-----------------------|-----------------------|

| | | |
|--|-----------------------|-----------------------|
| 3. Inpatient Ancillary Service Charges (Adj 8) | \$ <u>207,037,383</u> | \$ <u>210,921,418</u> |
|--|-----------------------|-----------------------|

| | | |
|--|-----------------------|-----------------------|
| 4. Total Charges - Medi-Cal Inpatient Services | \$ <u>373,095,057</u> | \$ <u>379,738,841</u> |
|--|-----------------------|-----------------------|

| | | |
|--|-----------------------|-----------------------|
| 5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) * | \$ <u>279,613,702</u> | \$ <u>284,447,826</u> |
|--|-----------------------|-----------------------|

| | | |
|--|---------------------|-------------|
| 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 ORANGE COUNTY

Fiscal Period Ended:
JUNE 30, 2011

Provider NPI:
1811080526

GENERAL SERVICE UNIT NET OF SWING-BEDS COSTS

| | REPORTED | AUDITED |
|--|----------|---------|
|--|----------|---------|

INPATIENT DAYS

| | | |
|--|--------|--------|
| 1. Total Inpatient Days (include private & swing-bed) (Adj) | 33,268 | 33,268 |
| 2. Inpatient Days (include private, exclude swing-bed) | 33,268 | 33,268 |
| 3. Private Room Days (exclude swing-bed private room) (Adj) | 0 | 0 |
| 4. Semi-Private Room Days (exclude swing-bed) (Adj) | 33,268 | 33,268 |
| 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 6) | 8,399 | 8,668 |

SWING-BED ADJUSTMENT

| | | |
|---|---------------|---------------|
| 17. Medicare NF Swing-Bed Rates through Dec 31 (Adj) | \$ 0.00 | \$ 0.00 |
| 18. Medicare NF Swing-Bed Rates after Dec 31 (Adj) | \$ 0.00 | \$ 0.00 |
| 19. Medi-Cal NF Swing-Bed Rates through July 31 (Adj) | \$ 0.00 | \$ 0.00 |
| 20. Medi-Cal NF Swing-Bed Rates after July 31 (Adj) | \$ 0.00 | \$ 0.00 |
| 21. Total Routine Serv Cost (Sch 8, Line 30, Col 27) | \$ 49,951,890 | \$ 58,704,154 |
| 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) | \$ 49,951,890 | \$ 58,704,154 |

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

| | | |
|--|----------------|----------------|
| 28. Gen Inpatient Routine Serv Charges (excl swing-bed charges) (Adj) | \$ 169,220,010 | \$ 169,220,010 |
| 29. Private Room Charges (excluding swing-bed charges) (Adj) | \$ 0 | \$ 0 |
| 30. Semi-Private Room Charges (excluding swing-bed charges) (Adj) | \$ 169,220,010 | \$ 169,220,010 |
| 31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 ÷ L 28) | \$ 0.295189 | \$ 0.346910 |
| 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) | \$ 5,086.57 | \$ 5,086.57 |
| 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) | \$ 49,951,890 | \$ 58,704,154 |

PROGRAM INPATIENT OPERATING COST

| | | |
|---|---------------|---------------|
| 38. Adjusted General Inpatient Routine Cost Per Diem (L 37 ÷ L 2) | \$ 1,501.50 | \$ 1,764.58 |
| 39. Program General Inpatient Routine Service Cost (L 9 x L 38) | \$ 12,611,099 | \$ 15,295,379 |
| 40. Cost Applicable to Medi-Cal (Contract Sch 4A) | \$ 36,887,271 | \$ 36,465,374 |
| 41. Cost Applicable to Medi-Cal (Contract Sch 4B) | \$ 0 | \$ 0 |
| 42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39, 40 & 41) | \$ 49,498,370 | \$ 51,760,753 |

(To Contract Sch 3)

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

Provider Name:
CHILDREN'S HOSPITAL OF ORANGE COUNTY

Fiscal Period Ended:
JUNE 30, 2011

Provider NPI:
1811080526

| SPECIAL CARE AND/OR NURSERY UNITS | REPORTED | AUDITED |
|---|-----------------|----------------|
| NURSERY | | |
| 1. Total Inpatient Routine Cost (Sch 8, Line 43, Col 27) | \$ 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 27) | \$ 17,119,221 | \$ 16,571,413 |
| 7. Total Inpatient Days (Adj) | 6,164 | 6,164 |
| 8. Average Per Diem Cost | \$ 2,777.29 | \$ 2,688.42 |
| 9. Medi-Cal Inpatient Days (Adj 6) | 5,197 | 5,708 |
| 10. Cost Applicable to Medi-Cal | \$ 14,433,576 | \$ 15,345,501 |
| NEONATAL INTENSIVE CARE UNIT | | |
| 11. Total Inpatient Routine Cost (Sch 8, Line 32, Col 27) | \$ 26,594,351 | \$ 25,863,307 |
| 12. Total Inpatient Days (Adj) | 14,332 | 14,332 |
| 13. Average Per Diem Cost | \$ 1,855.59 | \$ 1,804.58 |
| 14. Medi-Cal Inpatient Days (Adj 6) | 6,409 | 6,430 |
| 15. Cost Applicable to Medi-Cal | \$ 11,892,476 | \$ 11,603,449 |
| PEDIATRIC INTENSIVE CARE UNIT | | |
| 16. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27) | \$ 12,525,818 | \$ 12,227,208 |
| 17. Total Inpatient Days (Adj) | 5,751 | 5,751 |
| 18. Average Per Diem Cost | \$ 2,178.02 | \$ 2,126.10 |
| 19. Medi-Cal Inpatient Days (Adj 6) | 4,849 | 4,476 |
| 20. Cost Applicable to Medi-Cal | \$ 10,561,219 | \$ 9,516,424 |
| SURGICAL INTENSIVE CARE UNIT | | |
| 21. Total Inpatient Routine Cost (Sch 8, Line 34, Col 27) | \$ 0 | \$ 0 |
| 22. Total Inpatient Days (Adj) | 0 | 0 |
| 23. Average Per Diem Cost | \$ 0.00 | \$ 0.00 |
| 24. Medi-Cal Inpatient Days (Adj) | 0 | 0 |
| 25. Cost Applicable to Medi-Cal | \$ 0 | \$ 0 |
| OTHER SPECIAL CARE (SPECIFY) | | |
| 26. Total Inpatient Routine Cost (Sch 8, Line 35, Col 27) | \$ 0 | \$ 0 |
| 27. Total Inpatient Days (Adj) | 0 | 0 |
| 28. Average Per Diem Cost | \$ 0.00 | \$ 0.00 |
| 29. Medi-Cal Inpatient Days (Adj) | 0 | 0 |
| 30. Cost Applicable to Medi-Cal | \$ 0 | \$ 0 |
| 31. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,30) | \$ 36,887,271 | \$ 36,465,374 |

(To Contract Sch 4)

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

Provider Name:
CHILDREN'S HOSPITAL OF ORANGE COUNTY

Fiscal Period Ended:
JUNE 30, 2011

Provider NPI:
1811080526

| SPECIAL CARE UNITS | REPORTED | AUDITED |
|---|-----------------|----------------|
| 1. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27) | \$ 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 27) | \$ 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 27) | \$ 0 | \$ 0 |
| 12. Total Inpatient Days (Adj) | 0 | 0 |
| 13. Average Per Diem Cost | \$ 0.00 | \$ 0.00 |
| 14. Medi-Cal Inpatient Days (Adj) | 0 | 0 |
| 15. Cost Applicable to Medi-Cal | \$ 0 | \$ 0 |
| 16. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27) | \$ 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 27) | \$ 0 | \$ 0 |
| 22. Total Inpatient Days (Adj) | 0 | 0 |
| 23. Average Per Diem Cost | \$ 0.00 | \$ 0.00 |
| 24. Medi-Cal Inpatient Days (Adj) | 0 | 0 |
| 25. Cost Applicable to Medi-Cal | \$ 0 | \$ 0 |
| 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 (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 ORANGE COUNTY

Fiscal Period Ended:
JUNE 30, 2011

Provider NPI:
1811080526

| 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 | \$ 39,197,731 | \$ 138,811,336 | 0.282381 | \$ 24,302,588 | \$ 6,862,597 |
| 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 | 16,172,782 | 87,311,312 | 0.185231 | 13,517,758 | 2,503,911 |
| 55.00 | Radiology-Therapeutic | 1,915,821 | 17,427,107 | 0.109933 | 615,245 | 67,636 |
| 56.00 | Radioisotope | 559,755 | 4,512,438 | 0.124047 | 343,518 | 42,612 |
| 57.00 | Computed Tomography (CT) Scan | 0 | 0 | 0.000000 | 0 | 0 |
| 58.00 | Magnetic Resonance Imaging (MRI) | 0 | 0 | 0.000000 | 0 | 0 |
| 59.00 | Cardiac Catheterization | 0 | 0 | 0.000000 | 0 | 0 |
| 60.00 | Laboratory | 12,964,063 | 99,535,756 | 0.130245 | 46,990,598 | 6,120,304 |
| 60.01 | Pathology | 1,025,543 | 4,106,456 | 0.249739 | 1,466,207 | 366,169 |
| 60.02 | Bone Marrow Transplant | 1,735,457 | 1,025,884 | 1.691670 | 0 | 0 |
| 60.03 | ECMO | 914,969 | 2,937,539 | 0.311475 | 0 | 0 |
| 60.04 | Gastrointestinal Services | 1,722,081 | 6,462,088 | 0.266490 | 539,699 | 143,824 |
| 60.05 | Blood and Donor Services | 2,822,761 | 11,348,392 | 0.248737 | 0 | 0 |
| 63.00 | Blood Storing and Processing | 4,628,628 | 13,274,313 | 0.348691 | 3,814,217 | 1,329,982 |
| 65.00 | Respiratory Therapy | 13,630,553 | 69,027,818 | 0.197465 | 24,734,545 | 4,884,198 |
| 66.00 | Physical Therapy | 3,719,741 | 8,331,425 | 0.446471 | 1,377,966 | 615,222 |
| 67.00 | Occupational Therapy | 2,099,024 | 5,297,350 | 0.396240 | 698,590 | 276,810 |
| 68.00 | Speech Pathology | 85,308 | 1,041,672 | 0.081895 | 787,339 | 64,479 |
| 69.00 | Electrocardiology | 3,167,933 | 33,929,775 | 0.093367 | 5,327,344 | 497,400 |
| 70.00 | Electroencephalography | 1,067,099 | 8,553,797 | 0.124751 | 1,943,576 | 242,464 |
| 71.00 | Medical Supplies Charged to Patients | 2,067,860 | 21,252,909 | 0.097298 | 20,806,367 | 2,024,413 |
| 73.00 | Drugs Charged to Patients | 55,433,901 | 198,888,648 | 0.278718 | 59,406,175 | 16,557,587 |
| 74.00 | Renal Dialysis | 437,605 | 1,474,744 | 0.296733 | 719,885 | 213,613 |
| 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 | 35,682,621 | 42,967,190 | 0.830462 | 0 | 0 |
| 91.00 | Emergency | 11,817,296 | 58,173,416 | 0.203139 | 3,529,801 | 717,041 |
| 92.00 | Observation Beds | 0 | 5,809,490 | 0.000000 | 0 | 0 |
| 93.00 | Other Outpatient Services (Specify) | 0 | 0 | 0.000000 | 0 | 0 |
| 93.01 | | 0 | 0 | 0.000000 | 0 | 0 |
| 93.02 | | 0 | 0 | 0.000000 | 0 | 0 |
| 93.03 | | 0 | 0 | 0.000000 | 0 | 0 |
| 93.04 | | 0 | 0 | 0.000000 | 0 | 0 |
| 93.05 | | 0 | 0 | 0.000000 | 0 | 0 |
| | TOTAL | \$ 212,868,533 | \$ 841,500,855 | | \$ 210,921,418 | \$ 43,530,262 |

(To Contract Sch 3)

* From Schedule 8, Column 26

ADJUSTMENTS TO MEDI-CAL CHARGES

Provider Name:
CHILDREN'S HOSPITAL OF ORANGE COUNTY

Fiscal Period Ended:
JUNE 30, 2011

Provider NPI:
1811080526

| ANCILLARY CHARGES | | REPORTED | ADJUSTMENTS (Adj 7) | AUDITED |
|----------------------------------|--|----------------|------------------------|----------------|
| 50.00 | Operating Room | \$ 24,213,895 | \$ 88,693 | \$ 24,302,588 |
| 51.00 | Recovery Room | | | 0 |
| 52.00 | Labor Room and Delivery Room | | | 0 |
| 53.00 | Anesthesiology | | | 0 |
| 54.00 | Radiology-Diagnostic | 12,813,139 | 704,619 | 13,517,758 |
| 55.00 | Radiology-Therapeutic | 619,448 | (4,203) | 615,245 |
| 56.00 | Radioisotope | 337,076 | 6,442 | 343,518 |
| 57.00 | Computed Tomography (CT) Scan | | | 0 |
| 58.00 | Magnetic Resonance Imaging (MRI) | | | 0 |
| 59.00 | Cardiac Catheterization | | | 0 |
| 60.00 | Laboratory | 46,047,519 | 943,079 | 46,990,598 |
| 60.01 | Pathology | 1,420,501 | 45,706 | 1,466,207 |
| 60.02 | Bone Marrow Transplant | | | 0 |
| 60.03 | ECMO | | | 0 |
| 60.04 | Gastrointestinal Services | 537,131 | 2,568 | 539,699 |
| 60.05 | Blood and Donor Services | | | 0 |
| 63.00 | Blood Storing and Processing | 3,678,683 | 135,534 | 3,814,217 |
| 65.00 | Respiratory Therapy | 24,801,435 | (66,890) | 24,734,545 |
| 66.00 | Physical Therapy | 1,363,651 | 14,315 | 1,377,966 |
| 67.00 | Occupational Therapy | 682,855 | 15,735 | 698,590 |
| 68.00 | Speech Pathology | 759,130 | 28,209 | 787,339 |
| 69.00 | Electrocardiology | 5,230,089 | 97,255 | 5,327,344 |
| 70.00 | Electroencephalography | 1,896,638 | 46,938 | 1,943,576 |
| 71.00 | Medical Supplies Charged to Patients | 20,417,148 | 389,219 | 20,806,367 |
| 73.00 | Drugs Charged to Patients | 58,019,651 | 1,386,524 | 59,406,175 |
| 74.00 | Renal Dialysis | 719,885 | | 719,885 |
| 76.00 | Other Ancillary (specify) | | | 0 |
| 77.00 | | | | 0 |
| 78.00 | | | | 0 |
| 79.00 | | | | 0 |
| 80.00 | | | | 0 |
| 81.00 | | | | 0 |
| 82.00 | | | | 0 |
| 83.00 | | | | 0 |
| 84.00 | | | | 0 |
| 85.00 | | | | 0 |
| 86.00 | | | | 0 |
| 87.00 | | | | 0 |
| 87.01 | | | | 0 |
| 88.00 | Rural Health Clinic (RHC) | | | 0 |
| 89.00 | Federally Qualified Health Center (FQHC) | | | 0 |
| 90.00 | Clinic | | | 0 |
| 91.00 | Emergency | 3,479,509 | 50,292 | 3,529,801 |
| 92.00 | Observation Beds | | | 0 |
| 93.00 | Other Outpatient Services (Specify) | | | 0 |
| 93.01 | | | | 0 |
| 93.02 | | | | 0 |
| 93.03 | | | | 0 |
| 93.04 | | | | 0 |
| 93.05 | | | | 0 |
| TOTAL MEDI-CAL ANCILLARY CHARGES | | \$ 207,037,383 | \$ 3,884,035 | \$ 210,921,418 |

Provider Name:
CHILDREN'S HOSPITAL OF ORANGE COUNTY

Fiscal Period Ended:
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 5.05 | ALLOC COST 5.06 | ALLOC COST 5.07 | ALLOC COST 5.08 | ACCUMULATE COST | ADMINIS- TRATIVE & GENERAL 5.00 |
|---|-----------------------|------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|--------------------|--|
| 105.00 Kidney Acquisition | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 106.00 Heart Acquisition | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 107.00 Liver Acquisition | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 108.00 Lung Acquisition | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 109.00 Pancreas Acquisition | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 110.00 Intestinal Acquisition | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 111.00 Islet Acquisition | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 112.00 Other Organ Acquisition (specify) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 113.00 Interest Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 114.00 Utilization Review-SNF | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 115.00 Ambulatory Surgical Center (Distinct Part) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 116.00 Hospice | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 117.00 Doctors' Lounge | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9,882 | 2,026 |
| 190.00 Gift, Flower, Coffee Shop, & Canteen | 0 | 1,630 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 296,859 | 60,854 |
| 191.00 Research | 0 | 120,841 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6,334,418 | 1,298,509 |
| 191.01 Research Administration | 0 | 61,405 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,415,440 | 495,147 |
| 192.00 Physician's Private Offices | 0 | 351,802 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 11,502,275 | 2,357,882 |
| 194.01 Marketing | 0 | 28,094 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,189,979 | 653,922 |
| 194.02 Community Education | 0 | 12,840 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 535,801 | 109,835 |
| 194.03 Kidwise | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 19,151 | 3,926 |
| 194.04 Fundraising | 0 | 4,342 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 183,104 | 37,535 |
| TOTAL | 0 | <u>6,049,451</u> | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | <u>358,413,237</u> | <u>60,973,054</u> |

Provider Name:

Fiscal Period Ended:

CHILDREN'S HOSPITAL OF ORANGE COUNTY

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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 106.00 Heart Acquisition | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 107.00 Liver Acquisition | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 108.00 Lung Acquisition | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 109.00 Pancreas Acquisition | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 110.00 Intestinal Acquisition | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 111.00 Islet Acquisition | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 112.00 Other Organ Acquisition (specify) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 113.00 Interest Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 114.00 Utilization Review-SNF | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 115.00 Ambulatory Surgical Center (Distinct Part) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 116.00 Hospice | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 117.00 Doctors' Lounge | 3,146 | 23,236 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 190.00 Gift, Flower, Coffee Shop, & Canteen | 4,767 | 35,207 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 191.00 Research | 22,395 | 165,413 | 0 | 156,468 | 0 | 49,908 | 0 | 35,804 | 13,757 | 19,311 | 0 | 0 |
| 191.01 Research Administration | 62,839 | 464,143 | 0 | 0 | 0 | 21,110 | 0 | 434 | 6,283 | 0 | 0 | 0 |
| 192.00 Physician's Private Offices | 90,239 | 666,523 | 0 | 75,863 | 0 | 150,091 | 0 | 247,151 | 7,349 | 0 | 541 | 0 |
| 194.01 Marketing | 0 | 0 | 0 | 0 | 0 | 7,566 | 0 | 0 | 0 | 0 | 0 | 0 |
| 194.02 Community Education | 23,833 | 176,034 | 0 | 0 | 0 | 4,759 | 0 | 0 | 0 | 0 | 0 | 0 |
| 194.03 Kidwise | 6,077 | 44,889 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 194.04 Fundraising | 10,105 | 74,638 | 0 | 0 | 0 | 2,196 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | | | | | | | | | | | |
| TOTAL | <u>2,948,539</u> | <u>12,464,084</u> | <u>733,891</u> | <u>4,656,106</u> | <u>2,326,412</u> | <u>1,398,168</u> | <u>0</u> | <u>11,578,432</u> | <u>1,661,924</u> | <u>8,327,367</u> | <u>5,842,426</u> | <u>2,608,712</u> |

Provider Name:

Fiscal Period Ended:

CHILDREN'S HOSPITAL OF ORANGE COUNTY

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 | | (Adj 1) | 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 | 0 | 0 | 0 |
| 106.00 Heart Acquisition | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 107.00 Liver Acquisition | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 108.00 Lung Acquisition | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 109.00 Pancreas Acquisition | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 110.00 Intestinal Acquisition | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 111.00 Islet Acquisition | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 112.00 Other Organ Acquisition (specify) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 113.00 Interest Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 114.00 Utilization Review-SNF | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 115.00 Ambulatory Surgical Center (Distinct Part) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 116.00 Hospice | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 117.00 Doctors' Lounge | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 38,290 | 0 | 38,290 |
| 190.00 Gift, Flower, Coffee Shop, & Canteen | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 397,686 | 0 | 397,686 |
| 191.00 Research | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8,095,983 | 0 | 8,095,983 |
| 191.01 Research Administration | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,465,398 | 0 | 3,465,398 |
| 192.00 Physician's Private Offices | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 15,097,915 | 0 | 15,097,915 |
| 194.01 Marketing | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,851,467 | 0 | 3,851,467 |
| 194.02 Community Education | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 850,262 | 0 | 850,262 |
| 194.03 Kidwise | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 74,042 | 0 | 74,042 |
| 194.04 Fundraising | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 307,579 | 0 | 307,579 |
| TOTAL | 0 | 0 | 0 | 11,470,259 | 0 | 0 | 0 | 0 | 358,413,237 | 0 | 358,413,237 |

STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:
CHILDREN'S HOSPITAL OF ORANGE COUNTY

Fiscal Period Ended:
JUNE 30, 2011

| | EMP BENE (GROSS SALARIES) | STAT | STAT | RECON- CILIATION | ADM & GEN (ACCUM COST) | MANT & REPAIRS |
|--------|--|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|----------|---------------------|------------------------------|--------------------------|
| | 4.00 (Adj) (Adj 5) | 5.01 (Adj) (Adj) | 5.02 (Adj) (Adj) | 5.03 (Adj) (Adj) | 5.04 (Adj) (Adj) | 5.05 (Adj) (Adj) | 5.06 (Adj) (Adj) | 5.07 (Adj) (Adj) | 5.08 (Adj) (Adj) | | | 5.00 | 6.00 (Adj) (Adj 4) |
| 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 | |
| 114.00 | Utilization Review-SNF | | | | | | | | | | | 0 | |
| 115.00 | Ambulatory Surgical Center (Distinct Part) | | | | | | | | | | | 0 | |
| 116.00 | Hospice | | | | | | | | | | | 0 | |
| 117.00 | Doctors' Lounge | | | | | | | | | | | 9,882 | 396 |
| 190.00 | Gift, Flower, Coffee Shop, & Canteen | 35,933 | | | | | | | | | | 296,859 | 600 |
| 191.00 | Research | 2,663,915 | | | | | | | | | | 6,334,418 | 2,819 |
| 191.01 | Research Administration | 1,353,673 | | | | | | | | | | 2,415,440 | 7,910 |
| 192.00 | Physician's Private Offices | 7,755,407 | | | | | | | | | | 11,502,275 | 11,359 |
| 194.01 | Marketing | 619,330 | | | | | | | | | | 3,189,979 | |
| 194.02 | Community Education | 283,048 | | | | | | | | | | 535,801 | 3,000 |
| 194.03 | Kidwise | | | | | | | | | | | 19,151 | 765 |
| 194.04 | Fundraising | 95,716 | | | | | | | | | | 183,104 | 1,272 |
| | TOTAL | 133,359,146 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 297,440,183 | 371,153 |
| | COST TO BE ALLOCATED | 6,049,451 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 60,973,054 | 2,948,539 |
| | UNIT COST MULTIPLIER - SCH 8 | 0.045362 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | | 0.204993 | 7.944269 |

Provider Name:
CHILDREN'S HOSPITAL OF ORANGE COUNTY

Fiscal Period Ended:
JUNE 30, 2011

| | OPER PLANT (SQ FT) | LAUNDRY & LINEN (LB LNDRY) | HOUSE-KEEPING (SQ FT) | DIETARY (MEALS SERVED) | CAFETERIA (PAID FTE'S) | MANT OF PERSONNEL | NURSING ADMIN (NURSE HR) | CENT SERV & SUPPLY (CSTD REQUIS) | PHARMACY (COST REQUIS) | MED REC (GROSS CHARGES) | SOC SERV (TIME SPENT) | 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 4) | (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 | | | | | | | | | | | | |
| 114.00 Utilization Review-SNF | | | | | | | | | | | | |
| 115.00 Ambulatory Surgical Center (Distinct Part) | | | | | | | | | | | | |
| 116.00 Hospice | | | | | | | | | | | | |
| 117.00 Doctors' Lounge | 396 | | | | | | | | | | | |
| 190.00 Gift, Flower, Coffee Shop, & Canteen | 600 | | | | | | | | | | | |
| 191.00 Research | 2,819 | | 33 | | 409 | | 3,051 | 34,882 | 79,527 | | | |
| 191.01 Research Administration | 7,910 | | | | 173 | | 37 | 15,932 | | | | |
| 192.00 Physician's Private Offices | 11,359 | | 16 | | 1,230 | | 21,061 | 18,633 | | 113,231 | | |
| 194.01 Marketing | | | | | 62 | | | | | | | |
| 194.02 Community Education | 3,000 | | | | 39 | | | | | | | |
| 194.03 Kidwise | 765 | | | | | | | | | | | |
| 194.04 Fundraising | 1,272 | | | | 18 | | | | | | | |
| TOTAL | 212,415 | 406,297 | 982 | 162,425 | 11,458 | 0 | 986,656 | 4,213,959 | 34,294,784 | 1,222,758,886 | 18,385 | 0 |
| COST TO BE ALLOCATED | 12,464,084 | 733,891 | 4,656,106 | 2,326,412 | 1,398,168 | 0 | 11,578,432 | 1,661,924 | 8,327,367 | 5,842,426 | 2,608,712 | 0 |
| UNIT COST MULTIPLIER - SCH 8 | 58.677982 | 1.806292 | 4741.451788 | 14.322993 | 122.025450 | 0.000000 | 11.735024 | 0.394385 | 0.242817 | 0.004778 | 141.893515 | 0.000000 |

Provider Name:
CHILDREN'S HOSPITAL OF ORANGE COUNTY

Fiscal Period Ended:
JUNE 30, 2011

| | NONPHY- SICIAN ANE | NURSING SCHOOL | I&R SVC&SAL | I&R OTHER PROG (ASG TIME) | PARAMEDICAL ED. PROG (ASG TIME) | STAT | STAT |
|---------------------------------------|---|-------------------|----------------|---------------------------------|---------------------------------------|-------|-------|
| | 19.00 | 20.00 | 21.00 | 22.00 | 23.00 | 23.01 | 23.02 |
| | (Adj) | (Adj) | (Adj) | (Adj) | (Adj) | (Adj) | (Adj) |
| | (Adj) | (Adj) | (Adj) | (Adj) | (Adj) | (Adj) | (Adj) |
| GENERAL SERVICE COST CENTERS | | | | | | | |
| 1.00 | Capital Related Costs-Buildings and Fixtures | | | | | | |
| 2.00 | Capital Related Costs-Movable Equipment | | | | | | |
| 3.00 | Other Capital Related Costs | | | | | | |
| 3.01 | | | | | | | |
| 3.02 | | | | | | | |
| 3.03 | | | | | | | |
| 3.04 | | | | | | | |
| 3.05 | | | | | | | |
| 3.06 | | | | | | | |
| 3.07 | | | | | | | |
| 3.08 | | | | | | | |
| 3.09 | | | | | | | |
| 4.00 | Employee Benefits | | | | | | |
| 5.01 | | | | | | | |
| 5.02 | | | | | | | |
| 5.03 | | | | | | | |
| 5.04 | | | | | | | |
| 5.05 | | | | | | | |
| 5.06 | | | | | | | |
| 5.07 | | | | | | | |
| 5.08 | | | | | | | |
| 5.00 | Administrative and General | | | | | | |
| 6.00 | Maintenance and Repairs | | | | | | |
| 7.00 | Operation of Plant | | | | | | |
| 8.00 | Laundry and Linen Service | | | | | | |
| 9.00 | Housekeeping | | | | | | |
| 10.00 | Dietary | | | | | | |
| 11.00 | Cafeteria | | | | | | |
| 12.00 | Maintenance of Personnel | | | | | | |
| 13.00 | Nursing Administration | | | | | | |
| 14.00 | Central Services and Supply | | | | | | |
| 15.00 | Pharmacy | | | | | | |
| 16.00 | Medical Records & Library | | | | | | |
| 17.00 | Social Service | | | | | | |
| 18.00 | Other General Service (specify) | | | | | | |
| 19.00 | Nonphysician Anesthetists | | | | | | |
| 20.00 | Nursing School | | | | | | |
| 21.00 | Intern & Res. Service-Salary & Fringes (Approved) | | | | | | |
| 22.00 | Intern & Res. Other Program Costs (Approved) | | | | | | |
| 23.00 | Paramedical Ed. Program (specify) | | | | | | |
| 23.01 | | | | | | | |
| 23.02 | | | | | | | |
| INPATIENT ROUTINE COST CENTERS | | | | | | | |
| 30.00 | Adults & Pediatrics (Gen Routine) | | 7,053 | | | | |
| 31.00 | Intensive Care Unit | | | | | | |
| 31.01 | Neonatal Intensive Care Unit | | 77 | | | | |
| 31.02 | Pediatric Intensive Care Unit | | 68 | | | | |
| 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 ORANGE COUNTY

Fiscal Period Ended:
JUNE 30, 2011

| | NONPHY- SICIAN ANE | NURSING SCHOOL | I&R SVC&SAL | I&R OTHER PROG (ASG TIME) | PARAMEDICAL ED. PROG (ASG TIME) | STAT | STAT |
|-------------------------------------|--|-------------------|----------------|---------------------------------|---------------------------------------|-------|-------|
| | 19.00 | 20.00 | 21.00 | 22.00 | 23.00 | 23.01 | 23.02 |
| | (Adj) | (Adj) | (Adj) | (Adj) | (Adj) | (Adj) | (Adj) |
| | (Adj) | (Adj) | (Adj) | (Adj) | (Adj) | (Adj) | (Adj) |
| ANCILLARY COST CENTERS | | | | | | | |
| 50.00 | Operating Room | | 571 | | | | |
| 51.00 | Recovery Room | | | | | | |
| 52.00 | Labor Room and Delivery Room | | | | | | |
| 53.00 | Anesthesiology | | | | | | |
| 54.00 | Radiology-Diagnostic | | | | | | |
| 55.00 | Radiology-Therapeutic | | | | | | |
| 56.00 | Radioisotope | | | | | | |
| 57.00 | Computed Tomography (CT) Scan | | | | | | |
| 58.00 | Magnetic Resonance Imaging (MRI) | | | | | | |
| 59.00 | Cardiac Catheterization | | | | | | |
| 60.00 | Laboratory | | | | | | |
| 60.01 | Pathology | | | | | | |
| 60.02 | Bone Marrow Transplant | | | | | | |
| 60.03 | ECMO | | | | | | |
| 60.04 | Gastrointestinal Services | | | | | | |
| 60.05 | Blood and Donor Services | | | | | | |
| 63.00 | Blood Storing and Processing | | | | | | |
| 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 | | | | | | |
| 73.00 | Drugs Charged to Patients | | | | | | |
| 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 | | | | | | |
| 91.00 | Emergency | | 58 | | | | |
| 92.00 | Observation Beds | | | | | | |
| 93.00 | Other Outpatient Services (Specify) | | | | | | |
| 93.01 | | | | | | | |
| 93.02 | | | | | | | |
| 93.03 | | | | | | | |
| 93.04 | | | | | | | |
| 93.05 | | | | | | | |
| NONREIMBURSABLE COST CENTERS | | | | | | | |
| 94.00 | Home Program Dialysis | | | | | | |
| 95.00 | Ambulance Services | | | | | | |
| 96.00 | Durable Medical Equipment-Rented | | | | | | |
| 97.00 | Durable Medical Equipment-Sold | | | | | | |
| 98.00 | Other Reimbursable (specify) | | | | | | |
| 99.00 | Outpatient Rehabilitation Provider (specify) | | | | | | |
| 100.00 | Intern-Resident Service (not appvd. 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 ORANGE COUNTY

Fiscal Period Ended:

JUNE 30, 2011

| | NONPHY- SICIAN ANE | NURSING SCHOOL | I&R SVC&SAL | I&R OTHER PROG (ASG TIME) | PARAMEDICAL ED. PROG (ASG TIME) | STAT | STAT |
|------------------------------|--|-------------------|----------------|---------------------------------|---------------------------------------|----------|----------|
| | 19.00 | 20.00 | 21.00 | 22.00 | 23.00 | 23.01 | 23.02 |
| | (Adj) | (Adj) | (Adj) | (Adj) | (Adj) | (Adj) | (Adj) |
| | (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 | | | | | | |
| 114.00 | Utilization Review-SNF | | | | | | |
| 115.00 | Ambulatory Surgical Center (Distinct Part) | | | | | | |
| 116.00 | Hospice | | | | | | |
| 117.00 | Doctors' Lounge | | | | | | |
| 190.00 | Gift, Flower, Coffee Shop, & Canteen | | | | | | |
| 191.00 | Research | | | | | | |
| 191.01 | Research Administration | | | | | | |
| 192.00 | Physician's Private Offices | | | | | | |
| 194.01 | Marketing | | | | | | |
| 194.02 | Community Education | | | | | | |
| 194.03 | Kidwise | | | | | | |
| 194.04 | Fundraising | | | | | | |
| TOTAL | 0 | 0 | 7,827 | 0 | 0 | 0 | 0 |
| COST TO BE ALLOCATED | 0 | 0 | 11,470,259 | 0 | 0 | 0 | 0 |
| UNIT COST MULTIPLIER - SCH 8 | 0.000000 | 0.000000 | 1465.473238 | 0.000000 | 0.000000 | 0.000000 | 0.000000 |

TRIAL BALANCE OF EXPENSES

Provider Name:
CHILDREN'S HOSPITAL OF ORANGE COUNTY

Fiscal Period Ended:
JUNE 30, 2011

| | | REPORTED | ADJUSTMENTS (From Sch 10A) | AUDITED |
|-------|---|--------------|-------------------------------|--------------|
| | GENERAL SERVICE COST CENTERS | | | |
| 1.00 | Capital Related Costs-Buildings and Fixtures | \$ 9,592,360 | \$ 0 | \$ 9,592,360 |
| 2.00 | Capital Related Costs-Movable Equipment | 2,258,430 | 0 | 2,258,430 |
| 3.00 | Other Capital Related Costs | | 0 | 0 |
| 3.01 | | | 0 | 0 |
| 3.02 | | | 0 | 0 |
| 3.03 | | | 0 | 0 |
| 3.04 | | | 0 | 0 |
| 3.05 | | | 0 | 0 |
| 3.06 | | | 0 | 0 |
| 3.07 | | | 0 | 0 |
| 3.08 | | | 0 | 0 |
| 3.09 | | | 0 | 0 |
| 4.00 | Employee Benefits | 5,852,256 | 0 | 5,852,256 |
| 5.01 | | | 0 | 0 |
| 5.02 | | | 0 | 0 |
| 5.03 | | | 0 | 0 |
| 5.04 | | | 0 | 0 |
| 5.05 | | | 0 | 0 |
| 5.06 | | | 0 | 0 |
| 5.07 | | | 0 | 0 |
| 5.08 | | | 0 | 0 |
| 5.00 | Administrative and General | 69,354,884 | (11,702,735) | 57,652,149 |
| 6.00 | Maintenance and Repairs | 2,410,613 | 0 | 2,410,613 |
| 7.00 | Operation of Plant | 5,319,041 | 0 | 5,319,041 |
| 8.00 | Laundry and Linen Service | 537,079 | 0 | 537,079 |
| 9.00 | Housekeeping | 3,535,830 | 0 | 3,535,830 |
| 10.00 | Dietary | 1,479,132 | 0 | 1,479,132 |
| 11.00 | Cafeteria | 643,058 | 0 | 643,058 |
| 12.00 | Maintenance of Personnel | | 0 | 0 |
| 13.00 | Nursing Administration | 8,794,340 | 0 | 8,794,340 |
| 14.00 | Central Services and Supply | 1,226,957 | 0 | 1,226,957 |
| 15.00 | Pharmacy | 5,979,074 | 0 | 5,979,074 |
| 16.00 | Medical Records & Library | 4,166,799 | 0 | 4,166,799 |
| 17.00 | Social Service | 1,866,733 | 0 | 1,866,733 |
| 18.00 | Other General Service (specify) | | 0 | 0 |
| 19.00 | Nonphysician Anesthetists | | 0 | 0 |
| 20.00 | Nursing School | | 0 | 0 |
| 21.00 | Intern & Res. Service-Salary & Fringes (Approved) | 8,791,430 | 0 | 8,791,430 |
| 22.00 | Intern & Res. Other Program Costs (Approved) | | 0 | 0 |
| 23.00 | Paramedical Ed. Program (specify) | | 0 | 0 |
| 23.01 | | | 0 | 0 |
| 23.02 | | | 0 | 0 |
| | INPATIENT ROUTINE COST CENTERS | | | |
| 30.00 | Adults & Pediatrics (Gen Routine) | 26,535,772 | 0 | 26,535,772 |
| 31.00 | Intensive Care Unit | 10,259,715 | 0 | 10,259,715 |
| 31.01 | Neonatal Intensive Care Unit | 16,465,570 | 0 | 16,465,570 |
| 31.02 | Pediatric Intensive Care Unit | 6,957,762 | 0 | 6,957,762 |
| 34.00 | Surgical Intensive Care Unit | | 0 | 0 |
| 35.00 | Other Special Care (specify) | | 0 | 0 |
| 40.00 | Subprovider - IPF | | 0 | 0 |
| 41.00 | Subprovider - IRF | | 0 | 0 |
| 42.00 | Subprovider (specify) | | 0 | 0 |
| 43.00 | Nursery | | 0 | 0 |
| 44.00 | Skilled Nursing Facility | | 0 | 0 |
| 45.00 | Nursing Facility | | 0 | 0 |
| 46.00 | Other Long Term Care | | 0 | 0 |
| 47.00 | | | 0 | 0 |

TRIAL BALANCE OF EXPENSES

Provider Name:
CHILDREN'S HOSPITAL OF ORANGE COUNTY

Fiscal Period Ended:
JUNE 30, 2011

| | | REPORTED | ADJUSTMENTS (From Sch 10A) | AUDITED |
|-------|--|----------------|-------------------------------|----------------|
| | ANCILLARY COST CENTERS | | | |
| 50.00 | Operating Room | \$ 30,666,479 | \$ 0 | \$ 30,666,479 |
| 51.00 | Recovery Room | | 0 | 0 |
| 52.00 | Labor Room and Delivery Room | | 0 | 0 |
| 53.00 | Anesthesiology | | 0 | 0 |
| 54.00 | Radiology-Diagnostic | 12,869,145 | 0 | 12,869,145 |
| 55.00 | Radiology-Therapeutic | 1,520,792 | 0 | 1,520,792 |
| 56.00 | Radioisotope | 446,637 | 0 | 446,637 |
| 57.00 | Computed Tomography (CT) Scan | | 0 | 0 |
| 58.00 | Magnetic Resonance Imaging (MRI) | | 0 | 0 |
| 59.00 | Cardiac Catheterization | | 0 | 0 |
| 60.00 | Laboratory | 10,333,731 | 0 | 10,333,731 |
| 60.01 | Pathology | 834,795 | 0 | 834,795 |
| 60.02 | Bone Marrow Transplant | 976,459 | 0 | 976,459 |
| 60.03 | ECMO | 665,728 | 0 | 665,728 |
| 60.04 | Gastrointestinal Services | 1,375,748 | 0 | 1,375,748 |
| 60.05 | Blood and Donor Services | 1,651,208 | 0 | 1,651,208 |
| 63.00 | Blood Storing and Processing | 3,784,570 | 0 | 3,784,570 |
| 65.00 | Respiratory Therapy | 10,329,464 | 0 | 10,329,464 |
| 66.00 | Physical Therapy | 2,260,943 | 0 | 2,260,943 |
| 67.00 | Occupational Therapy | 1,616,703 | 0 | 1,616,703 |
| 68.00 | Speech Pathology | 69,837 | 0 | 69,837 |
| 69.00 | Electrocardiology | 2,164,073 | 0 | 2,164,073 |
| 70.00 | Electroencephalography | 816,840 | 0 | 816,840 |
| 71.00 | Medical Supplies Charged to Patients | 1,277,224 | 0 | 1,277,224 |
| 73.00 | Drugs Charged to Patients | 38,272,721 | 0 | 38,272,721 |
| 74.00 | Renal Dialysis | 357,312 | 0 | 357,312 |
| 76.00 | Other Ancillary (specify) | | 0 | 0 |
| 77.00 | | | 0 | 0 |
| 78.00 | | | 0 | 0 |
| 79.00 | | | 0 | 0 |
| 80.00 | | | 0 | 0 |
| 81.00 | | | 0 | 0 |
| 82.00 | | | 0 | 0 |
| 83.00 | | | 0 | 0 |
| 84.00 | | | 0 | 0 |
| 85.00 | | | 0 | 0 |
| 86.00 | | | 0 | 0 |
| 87.00 | | | 0 | 0 |
| 87.01 | | | 0 | 0 |
| 88.00 | Rural Health Clinic (RHC) | | 0 | 0 |
| 89.00 | Federally Qualified Health Center (FQHC) | | 0 | 0 |
| 90.00 | Clinic | 23,457,795 | 0 | 23,457,795 |
| 91.00 | Emergency | 9,136,739 | 0 | 9,136,739 |
| 92.00 | Observation Beds | | 0 | 0 |
| 93.00 | Other Outpatient Services (Specify) | | 0 | 0 |
| 93.01 | | | 0 | 0 |
| 93.02 | | | 0 | 0 |
| 93.03 | | | 0 | 0 |
| 93.04 | | | 0 | 0 |
| 93.05 | | | 0 | 0 |
| | SUBTOTAL | \$ 346,911,778 | \$ (11,702,735) | \$ 335,209,043 |
| | NONREIMBURSABLE COST CENTERS | | | |
| 94.00 | Home Program Dialysis | | 0 | 0 |
| 95.00 | Ambulance Services | | 0 | 0 |
| 96.00 | Durable Medical Equipment-Rented | | 0 | 0 |
| 97.00 | Durable Medical Equipment-Sold | | 0 | 0 |

TRIAL BALANCE OF EXPENSES

Provider Name:
CHILDREN'S HOSPITAL OF ORANGE COUNTY

Fiscal Period Ended:
JUNE 30, 2011

| | | REPORTED | ADJUSTMENTS (From Sch 10A) | AUDITED |
|--------|--|----------------|-------------------------------|----------------|
| 98.00 | Other Reimbursable (specify) | | 0 | 0 |
| 99.00 | Outpatient Rehabilitation Provider (specify) | | 0 | 0 |
| 100.00 | Intern-Resident Service (not appvd. tchnng. prgm.) | | 0 | 0 |
| 101.00 | Home Health Agency | | 0 | 0 |
| 105.00 | Kidney Acquisition | | 0 | 0 |
| 106.00 | Heart Acquisition | | 0 | 0 |
| 107.00 | Liver Acquisition | | 0 | 0 |
| 108.00 | Lung Acquisition | | 0 | 0 |
| 109.00 | Pancreas Acquisition | | 0 | 0 |
| 110.00 | Intestinal Acquisition | | 0 | 0 |
| 111.00 | Islet Acquisition | | 0 | 0 |
| 112.00 | Other Organ Acquisition (specify) | | 0 | 0 |
| 113.00 | Interest Expense | | 0 | 0 |
| 114.00 | Utilization Review-SNF | | 0 | 0 |
| 115.00 | Ambulatory Surgical Center (Distinct Part) | | 0 | 0 |
| 116.00 | Hospice | | 0 | 0 |
| 117.00 | Doctors' Lounge | 0 | 0 | 0 |
| 190.00 | Gift, Flower, Coffee Shop, & Canteen | 280,256 | 0 | 280,256 |
| 191.00 | Research | 6,143,229 | 0 | 6,143,229 |
| 191.01 | Research Administration | 2,156,640 | 0 | 2,156,640 |
| 192.00 | Physician's Private Offices | 10,867,009 | 0 | 10,867,009 |
| 194.01 | Marketing | 3,161,885 | 0 | 3,161,885 |
| 194.02 | Community Education | 448,096 | 0 | 448,096 |
| 194.03 | Kidwise | 60 | 0 | 60 |
| 194.04 | Fundraising | 147,019 | 0 | 147,019 |
| | SUBTOTAL | \$ 23,204,194 | \$ 0 | \$ 23,204,194 |
| 200 | TOTAL | \$ 370,115,972 | \$ (11,702,735) | \$ 358,413,237 |

(To Schedule 8)

| Provider Name | | | | | | | Fiscal Period | | | Provider NPI | | Adjustments |
|--------------------------------------|--------------|--------------|------|-------|------|------|--|--|--|--------------|---------------------|-------------|
| CHILDREN'S HOSPITAL OF ORANGE COUNTY | | | | | | | JULY 1, 2010 THROUGH JUNE 30, 2011 | | | 1811080526 | | 10 |
| Report References | | | | | | | | | | As Reported | Increase (Decrease) | As Adjusted |
| Cost Report | | | | | | | | | | | | |
| Adj. No. | Audit Report | Work Sheet | Part | Title | Line | Col. | Explanation of Audit Adjustments | | | | | |
| | | | | | | | <u>MEMORANDUM ADJUSTMENT</u> | | | | | |
| 1 | 3,8 | Not Reported | | | | | The provider's reported interns and residents post step-down adjustment will be reversed so that the interns and residents cost can be determined through the post step-down method. This is in accordance with 42 CFR 413.20, 413.24 and 413.86 / CMS Pub. 15-1, Sections 2300 and 2304 / CMS Pub. 15-2, Sections 1910 and 2832.4 | | | | | |

| Provider Name | | | | | | | Fiscal Period | | Provider NPI | | Adjustments |
|---|--------------|------------|------|-------|------|------|---|----------------|---------------|----------------|-------------|
| CHILDREN'S HOSPITAL OF ORANGE COUNTY | | | | | | | JULY 1, 2010 THROUGH JUNE 30, 2011 | | 1811080526 | | 10 |
| Report References | | | | | | | Explanation of Audit Adjustments | | | | |
| Cost Report | | | | | | | | | | | |
| Adj. No. | Audit Report | Work Sheet | Part | Title | Line | Col. | | | | | |
| <u>ADJUSTMENTS TO REPORTED COSTS</u> | | | | | | | | | | | |
| 2 | 10A | A | | | 5.00 | 7 | Administrative and General To eliminate nonallowable fines, penalties, and awards for damages expenses incurred by the provider in relation to violations of State Labor Codes. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2103, 2105.10, 2300 and 2304 | \$69,354,884 | (\$6,756,018) | \$62,598,866 * | |
| 3 | 10A | A | | | 5.00 | 7 | Administrative and General To eliminate nonallowable legal fees and costs expenses incurred by the provider in relation to litigation activities wherein the provider was not successful. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2103, 2105.10, 2300 and 2304 | * \$62,598,866 | (\$4,946,717) | \$57,652,149 | |

*Balance carried forward from prior/to subsequent adjustments

| Provider Name | | | | | | | Fiscal Period | | Provider NPI | | Adjustments |
|---|--------------|-------------|------|--------|---------|---|------------------------------------|-------------|---------------------|-------------|-------------|
| CHILDREN'S HOSPITAL OF ORANGE COUNTY | | | | | | | JULY 1, 2010 THROUGH JUNE 30, 2011 | | 1811080526 | | 10 |
| Report References | | | | | | | | | | | |
| Adj. No. | Audit Report | Cost Report | | | | | Explanation of Audit Adjustments | As Reported | Increase (Decrease) | As Adjusted | |
| | | Work Sheet | Part | Title | Line | Col. | | | | | |
| ADJUSTMENTS TO REPORTED STATISTICS | | | | | | | | | | | |
| 4 | 9 | B-1 | | 5.00 | 1,2 | Administrative and General (Square Feet) | 95,851 | (396) | 95,455 | | |
| | 9 | B-1 | | 117.00 | 1,2,6,7 | Doctor's Lounge | 0 | 396 | 396 | | |
| | 9 | B-1 | | 6.00 | 6 | Total - Square Feet | 370,757 | 396 | 371,153 | | |
| | 9 | B-1 | | 7.00 | 7 | Total - Square Feet | 212,019 | 396 | 212,415 | | |
| To establish the correct square footage for physicians' lounge in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 / CMS Pub. 15-1, Section 2306 and 2328 | | | | | | | | | | | |
| 5 | 9 | B-1 | | 5.00 | 4 | Administrative and General (Gross Salaries) | \$18,353,458 | \$2,342,632 | \$20,696,090 | | |
| | 9 | B-1 | | 6.00 | 4 | Maintenance and Repairs | 526,874 | 67,551 | 594,425 | | |
| | 9 | B-1 | | 7.00 | 4 | Operation of Plant | 328,538 | 42,131 | 370,669 | | |
| | 9 | B-1 | | 8.00 | 4 | Laundry and Linen Service | 51,592 | 6,437 | 58,029 | | |
| | 9 | B-1 | | 9.00 | 4 | Housekeeping | 1,486,276 | 190,396 | 1,676,672 | | |
| | 9 | B-1 | | 10.00 | 4 | Dietary | 577,118 | 74,054 | 651,172 | | |
| | 9 | B-1 | | 11.00 | 4 | Cafeteria | 354,537 | 45,545 | 400,082 | | |
| | 9 | B-1 | | 13.00 | 4 | Nursing Administration | 5,414,984 | 690,832 | 6,105,816 | | |
| | 9 | B-1 | | 14.00 | 4 | Central Services & Supply | 499,057 | 63,753 | 562,810 | | |
| | 9 | B-1 | | 15.00 | 4 | Pharmacy | 4,330,719 | 553,099 | 4,883,818 | | |
| | 9 | B-1 | | 16.00 | 4 | Medical Records and Library | 1,616,161 | 205,989 | 1,822,150 | | |
| | 9 | B-1 | | 17.00 | 4 | Social Service | 1,222,783 | 155,556 | 1,378,339 | | |
| | 9 | B-1 | | 21.00 | 4 | Intern & Res Service-Salary & Fringes | 4,369,997 | 558,903 | 4,928,900 | | |
| | 9 | B-1 | | 30.00 | 4 | Adults & Pediatrics (Gen Routine) | 16,970,186 | 2,242,825 | 19,213,011 | | |
| | 9 | B-1 | | 31.00 | 4 | Intensive Care Unit | 6,740,766 | 787,892 | 7,528,658 | | |
| | 9 | B-1 | | 31.01 | 4 | Neonatal Intensive Care Unit | 11,401,810 | 1,453,005 | 12,854,815 | | |
| | 9 | B-1 | | 31.02 | 4 | Pediatric Intensive Care Unit | 4,821,050 | 615,655 | 5,436,705 | | |
| | 9 | B-1 | | 50.00 | 4 | Operating Room | 1,159,945 | 148,275 | 1,308,220 | | |
| | 9 | B-1 | | 60.00 | 4 | Laboratory | 434,446 | 54,972 | 489,418 | | |
| | 9 | B-1 | | 60.02 | 4 | Bone Marrow Transplant | 619,894 | 79,397 | 699,291 | | |
| | 9 | B-1 | | 60.03 | 4 | Extracorporeal Membrane Oxygenation | 372,337 | 46,412 | 418,749 | | |
| | 9 | B-1 | | 60.04 | 4 | Gastrointestinal Service | 307,910 | 16,883 | 324,793 | | |
| | 9 | B-1 | | 60.05 | 4 | Blood and Donor Services | 1,362,972 | 173,794 | 1,536,766 | | |
| | 9 | B-1 | | 63.00 | 4 | Blood Storing, Processing, and Transfusions | 62,732 | 7,656 | 70,388 | | |
| | 9 | B-1 | | 65.00 | 4 | Respiratory Therapy | 4,784,612 | 608,698 | 5,393,310 | | |

-Continued on next page-

| Provider Name | | | | | | | Fiscal Period | | Provider NPI | | Adjustments |
|---|--------------|-------------|------|--------|------|-------------------------------------|------------------------------------|-------------|---------------------|-------------|-------------|
| CHILDREN'S HOSPITAL OF ORANGE COUNTY | | | | | | | JULY 1, 2010 THROUGH JUNE 30, 2011 | | 1811080526 | | 10 |
| Report References | | | | | | | | | | | |
| Adj. No. | Audit Report | Cost Report | | | | | Explanation of Audit Adjustments | As Reported | Increase (Decrease) | As Adjusted | |
| | | Work Sheet | Part | Title | Line | Col. | | | | | |
| ADJUSTMENTS TO REPORTED STATISTICS | | | | | | | | | | | |
| -Continued from previous page- | | | | | | | | | | | |
| 5 | 9 | B-1 | | 66.00 | 4 | Physical Therapy | 1,531,789 | 197,293 | 1,729,082 | | |
| | 9 | B-1 | | 67.00 | 4 | Occupational Therapy | 1,149,462 | 145,407 | 1,294,869 | | |
| | 9 | B-1 | | 69.00 | 4 | Electrocardiology | 446,799 | 56,899 | 503,698 | | |
| | 9 | B-1 | | 70.00 | 4 | Electroencephalography | 463,869 | 58,981 | 522,850 | | |
| | 9 | B-1 | | 73.00 | 4 | Drugs Charged to Patients | 670,648 | 88,533 | 759,181 | | |
| | 9 | B-1 | | 90.00 | 4 | Clinic | 14,468,957 | 1,870,391 | 16,339,348 | | |
| | 9 | B-1 | | 190.00 | 4 | Gift, Flower, Coffee Shop & Canteen | 31,868 | 4,065 | 35,933 | | |
| | 9 | B-1 | | 191.00 | 4 | Research | 2,361,365 | 302,550 | 2,663,915 | | |
| | 9 | B-1 | | 191.01 | 4 | Research Administration | 1,204,809 | 148,864 | 1,353,673 | | |
| | 9 | B-1 | | 192.00 | 4 | Physicians' Private Offices | 6,879,515 | 875,892 | 7,755,407 | | |
| | 9 | B-1 | | 194.01 | 4 | Marketing | 549,185 | 70,145 | 619,330 | | |
| | 9 | B-1 | | 194.02 | 4 | Community Education | 251,027 | 32,021 | 283,048 | | |
| | 9 | B-1 | | 194.04 | 4 | Fundraising | 84,896 | 10,820 | 95,716 | | |
| | 9 | B-1 | | 4.00 | 4 | Total - Gross Salaries | 118,264,943 | 15,094,203 | 133,359,146 | | |
| To adjust gross salaries statistics to reflect the impact of the provider's cost report adjustments to the reported salaries expense. 42 CFR 413.24 and 413.50 / CMS Pub. 15-1, Sections 2304 and 2328 | | | | | | | | | | | |

| Provider Name | | | | | | | Fiscal Period | Provider NPI | | Adjustments |
|--|--------------|-------------|------|-------|--------|------|---|---------------|---------------------|---------------|
| CHILDREN'S HOSPITAL OF ORANGE COUNTY | | | | | | | JULY 1, 2010 THROUGH JUNE 30, 2011 | 1811080526 | | 10 |
| 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 | | | | | | | | | | |
| 6 | Contract 4 | D-1 | I | XIX | 9.00 | 1 | Medi-Cal Days - Adults and Pediatrics | 8,399 | 269 | 8,668 |
| | Contract 4A | D-1 | II | XIX | 43.00 | 4 | Medi-Cal Days - Intensive Care Unit | 5,197 | 511 | 5,708 |
| | Contract 4A | D-1 | II | XIX | 43.01 | 4 | Medi-Cal Days - Neonatal Intensive Care Unit | 6,409 | 21 | 6,430 |
| | Contract 4A | D-1 | II | XIX | 43.02 | 4 | Medi-Cal Days - Pediatric Intensive Care Unit | 4,849 | (373) | 4,476 |
| 7 | Contract 6 | D-4 | | XIX | 50.00 | 2 | Medi-Cal Ancillary Charges - Operating Room | \$24,213,895 | \$88,693 | \$24,302,588 |
| | Contract 6 | D-4 | | XIX | 54.00 | 2 | Medi-Cal Ancillary Charges - Radiology - Diagnostic | 12,813,139 | 704,619 | 13,517,758 |
| | Contract 6 | D-4 | | XIX | 55.00 | 2 | Medi-Cal Ancillary Charges - Radiology - Therapeutic | 619,448 | (4,203) | 615,245 |
| | Contract 6 | D-4 | | XIX | 56.00 | 2 | Medi-Cal Ancillary Charges - Radioisotope | 337,076 | 6,442 | 343,518 |
| | Contract 6 | D-4 | | XIX | 60.00 | 2 | Medi-Cal Ancillary Charges - Laboratory | 46,047,519 | 943,079 | 46,990,598 |
| | Contract 6 | D-4 | | XIX | 60.01 | 2 | Medi-Cal Ancillary Charges - Pathology | 1,420,501 | 45,706 | 1,466,207 |
| | Contract 6 | D-4 | | XIX | 60.04 | 2 | Medi-Cal Ancillary Charges - Gastro Intestinal Services | 537,131 | 2,568 | 539,699 |
| | Contract 6 | D-4 | | XIX | 63.00 | 2 | Medi-Cal Ancillary Charges - Blood Storage, Processing, and Trans | 3,678,683 | 135,534 | 3,814,217 |
| | Contract 6 | D-4 | | XIX | 65.00 | 2 | Medi-Cal Ancillary Charges - Respiratory Therapy | 24,801,435 | (66,890) | 24,734,545 |
| | Contract 6 | D-4 | | XIX | 66.00 | 2 | Medi-Cal Ancillary Charges - Physical Therapy | 1,363,651 | 14,315 | 1,377,966 |
| | Contract 6 | D-4 | | XIX | 67.00 | 2 | Medi-Cal Ancillary Charges - Occupational Therapy | 682,855 | 15,735 | 698,590 |
| | Contract 6 | D-4 | | XIX | 68.00 | 2 | Medi-Cal Ancillary Charges - Speech Pathology | 759,130 | 28,209 | 787,339 |
| | Contract 6 | D-4 | | XIX | 69.00 | 2 | Medi-Cal Ancillary Charges - Electrocardiology | 5,230,089 | 97,255 | 5,327,344 |
| | Contract 6 | D-4 | | XIX | 70.00 | 2 | Medi-Cal Ancillary Charges - Electroencephalography | 1,896,638 | 46,938 | 1,943,576 |
| | Contract 6 | D-4 | | XIX | 71.00 | 2 | Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients | 20,417,148 | 389,219 | 20,806,367 |
| | Contract 6 | D-4 | | XIX | 73.00 | 2 | Medi-Cal Ancillary Charges - Drugs Charged to Patients | 58,019,651 | 1,386,524 | 59,406,175 |
| | Contract 6 | D-4 | | XIX | 91.00 | 2 | Medi-Cal Ancillary Charges - Emergency | 3,479,509 | 50,292 | 3,529,801 |
| | Contract 6 | D-4 | | XIX | 200.00 | 2 | Medi-Cal Ancillary Charges - Total | 207,037,383 | 3,884,035 | 210,921,418 |
| 8 | Contract 2 | E-3 | III | XIX | 10.00 | 1 | Medi-Cal Routine Services Charges | \$166,057,674 | \$2,759,749 | \$168,817,423 |
| | Contract 2 | E-3 | III | XIX | 11.00 | 1 | Medi-Cal Ancillary Services Charges | 207,037,383 | 3,884,035 | 210,921,418 |
| 9 | Contract 3 | E-3 | III | XIX | 33.00 | 1 | Medi-Cal Patient Liability | \$632,126 | (\$472,457) | \$159,669 |
| | Contract 3 | E-3 | III | XIX | 36.00 | 1 | Medi-Cal Coinsurance | 0 | 552,706 | 552,706 |

-Continued on next page-

| Provider Name | | | | | | | Fiscal Period | | | Provider NPI | | Adjustments |
|--------------------------------------|--------------|------------|------|-------|------|------|--|--|--|--------------|---------------------|-------------|
| CHILDREN'S HOSPITAL OF ORANGE COUNTY | | | | | | | JULY 1, 2010 THROUGH JUNE 30, 2011 | | | 1811080526 | | 10 |
| Report References | | | | | | | Explanation of Audit Adjustments | | | As Reported | Increase (Decrease) | As Adjusted |
| Cost Report | | | | | | | | | | | | |
| Adj. No. | Audit Report | Work Sheet | Part | Title | Line | Col. | | | | | | |
| -Continued from previous page- | | | | | | | <u>ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - CONTRACT</u> | | | | | |
| | | | | | | | To adjust Medi-Cal Settlement Data to agree with the following EDS Paid Claims Summary: Report Date: June 19, 2013 Payment Period: July 1, 2010 through April 30, 2013 Service Period: July 1, 2010 through June 30, 2011 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2304, 2404, and 2408 CCR, Title 22, Section 51541 | | | | | |

| Provider Name | | | Fiscal Period | | | | | Provider NPI | | Adjustments |
|--------------------------------------|--------------|--------------|---|--|--|--|--|--------------|---------------------|-------------|
| CHILDREN'S HOSPITAL OF ORANGE COUNTY | | | JULY 1, 2010 THROUGH JUNE 30, 2011 | | | | | 1811080526 | | 10 |
| Report References | | | Explanation of Audit Adjustments | | | | | As Reported | Increase (Decrease) | As Adjusted |
| Cost Report | | | | | | | | | | |
| Adj. No. | Audit Report | Work Sheet | | | | | | | | |
| <u>ADJUSTMENT TO OTHER MATTERS</u> | | | | | | | | | | |
| 10 | Contract 1 | Not Reported | Medi-Cal Credit Balances To recover outstanding Medi-Cal credit balances. CCR, Title 22, Sections 50761 and 51458.1 | | | | | \$0 | \$235 | \$235 |