

**APPEAL RECOMPUTATION
OF THE
AUDIT REPORT**

**RADY CHILDREN'S HOSPITAL—SAN DIEGO
SAN DIEGO, CALIFORNIA
NATIONAL PROVIDER IDENTIFIERS: 1710065933,
1114091055, AND 1376618553**

**FISCAL PERIOD ENDED
JUNE 30, 2011**

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

**Section Chief: Patricia M. Fox
Audit Supervisor: Woosung Lee
Auditor: Stacey A. Leon**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

January 23, 2014

Roger Roux
Senior Vice President/Chief Financial Officer
Rady Children’s Hospital—San Diego
3020 Children’s Way
San Diego, CA 92123
In the Matter of:

RADY CHILDREN’S HOSPITAL—SAN DIEGO
NATIONAL PROVIDER IDENTIFIER (NPI) 1710065933
FISCAL PERIOD ENDED JUNE 30, 2011
CASE NUMBER HA13-0611-858H-TW

Pursuant to the Office of Administrative Hearings and Appeals’ Report of Findings dated October 1, 2013, the following revisions are made to the Medi-Cal audit report dated April 30, 2013.

SUMMARY OF REVISIONS

<u>OVERPAYMENTS (CONTRACT SCH. 1)</u>		
Audited Amount Due Provider (State)	\$	(50,282)
Revision		<u>29,919</u>
Revised Amount Due Provider (State)	\$	<u>(20,363)</u>

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

Originally signed by:

Patricia M. Fox, Chief
Audits Section—San Diego
Financial Audits Branch

cc: Judy A. Riesen
Rady Children’s Hospital—San Diego
3020 Children’s Way
San Diego, CA 92123

SUMMARY OF FINDINGS

Provider Name:
RADY CHILDREN'S HOSPITAL—SAN DIEGO

Fiscal Period Ended:
JUNE 30, 2011

		SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1) NPI: 1710065933	Audited	\$ (174)	
	Net Change	\$ 0	
	Revised Amount Due Provider (State)	\$ (174)	
2. Subprovider I (SCHEDULE 1-1) NPI:	Audited	\$ 0	
	Net Change	\$ 0	
	Revised Amount Due Provider (State)	\$ 0	
3. Subprovider II (SCHEDULE 1-2) NPI:	Audited	\$ 0	
	Net Change	\$ 0	
	Revised Amount Due Provider (State)	\$ 0	
4. Medi-Cal Contract Cost (CONTRACT SCH 1) NPI: 1710065933	Audited		\$ 116,858,517
	Net Change		\$ 0
	Revised Cost		\$ 116,858,517
	Revised Amount Due Provider (State)	\$ (20,363)	
5. Distinct Part Nursing Facility (DPNF SCH 1) NPI: 1114091055	Audited		\$ 453.25
	Net Change		\$ 0.00
	Revised Cost Per Day		\$ 453.25
	Revised Amount Due Provider (State)	\$ 0	
6. Distinct Part Nursing Facility (DPNF SCH 1-1) NPI:	Audited		\$ 0.00
	Net Change		\$ 0.00
	Revised Cost Per Day		\$ 0.00
	Revised Amount Due Provider (State)	\$ 0	
7. Pediatric Subacute (PEDIATRIC SUBACUTE SCH 1) NPI: 1376618553	Audited		\$ 923.57
	Net Change		\$ 0.00
	Revised Cost Per Day		\$ 923.57
	Revised Amount Due Provider (State)	\$ 0	
8. Total Medi-Cal Settlement	Due Provider (State) - (Lines 1 through 7)	\$ (20,537)	
9. Total Medi-Cal Cost			\$ 116,858,517

SUMMARY OF FINDINGS

Provider Name:
RADY CHILDREN'S HOSPITAL—SAN DIEGO

Fiscal Period Ended:
JUNE 30, 2011

		SETTLEMENT	COST
10.	Subacute (SUBACUTE SCH 1-1)		
	NPI:		
	Audited		\$ 0.00
	Net Change		\$ 0.00
	Revised Cost Per Day		\$ 0.00
	Revised Amount Due Provider (State)	\$ 0	
11.	Rural Health Clinic (RHC SCH 1)		
	NPI:		
	Audited	\$ 0	
	Net Change	\$ 0	
	Revised Amount Due Provider (State)	\$ 0	
12.	Rural Health Clinic (RHC 95-210 SCH 1)		
	NPI:		
	Audited	\$ 0	
	Net Change	\$ 0	
	Revised Amount Due Provider (State)	\$ 0	
13.	Rural Health Clinic (RHC 95-210 SCH 1-1)		
	NPI:		
	Audited	\$ 0	
	Net Change	\$ 0	
	Revised Amount Due Provider (State)	\$ 0	
14.	County Medical Services Program (CMSP SCH 1)		
	NPI:		
	Audited	\$ 0	
	Net Change	\$ 0	
	Revised Amount Due Provider (State)	\$ 0	
15.	Transitional Care (TC SCH 1)		
	NPI:		
	Audited		\$ 0.00
	Net Change		\$ 0.00
	Revised Cost Per Day		\$ 0.00
	Revised Amount Due Provider (State)	\$ 0	
16.	Total Other Settlement Due Provider - (Lines 10 through 15)	\$ 0	
17.	Total Combined Revised Settlement Due Provider (State/CMSP/RHC) - (Line 8 + Line 16)	\$ (20,537)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
RADY CHILDREN'S HOSPITAL—SAN DIEGO

Fiscal Period Ended:
JUNE 30, 2011

NPI:
1710065933

		AUDITED	REVISED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)		\$ 2,329	\$ 2,329
2. Excess Reasonable Cost Over Charges (Schedule 2)		\$ 0	\$ 0
3. Medi-Cal Inpatient Hospital Based Physician Services		\$ 0	N/A
4.	\$	\$ 0	\$ 0
5. TOTAL COST-Reimbursable to Provider (Lines 1 through 4)		\$ 2,329	\$ 2,329
6. Interim Payments (Rev)		\$ (2,503)	\$ (2,503)
7. Balance Due Provider (State)		\$ (174)	\$ (174)
8. Duplicate Payments (Rev)		\$ 0	\$ 0
9.	\$	\$ 0	\$ 0
10.	\$	\$ 0	\$ 0
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)		\$ (174)	\$ (174)
		(To Summary of Findings)	

COMPUTATION OF LESSER OF
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:
RADY CHILDREN'S HOSPITAL—SAN DIEGOFiscal Period Ended:
JUNE 30, 2011NPI:
1710065933

AUDITED

REVISED

REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3) \$ 2,329 \$ 2,329

CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Rev) \$ 29,670 \$ 29,6703. Inpatient Ancillary Service Charges (Rev) \$ 1,275 \$ 1,2754. Total Charges - Medi-Cal Inpatient Services \$ 30,945 \$ 30,9455. Excess of Customary Charges Over Reasonable Cost
(Line 4 minus Line 1) * \$ 28,616 \$ 28,6166. Excess of Reasonable Cost Over Customary Charges
(Line 1 minus Line 4) \$ 0 \$ 0

(To Schedule 1)

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

COMPUTATION OF
MEDI-CAL NET COSTS OF COVERED SERVICESProvider Name:
RADY CHILDREN'S HOSPITAL—SAN DIEGOFiscal Period Ended:
JUNE 30, 2011NPI:
1710065933

	AUDITED	REVISED
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ 221	\$ 221
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ 2,108	\$ 2,108
3. Medi-Cal Inpatient Hospital Based Physician for Intern and Resident Services (Sch)	\$ 0	\$ 0
4. \$ \$	0	0
5. \$ \$	0	0
6. SUBTOTAL (Sum of Lines 1 through 5)	\$ 2,329	\$ 2,329
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	\$ (See Schedule 1)	\$ 0
8. SUBTOTAL	\$ 2,329	\$ 2,329
	(To Schedule 2)	
9. Coinsurance (Rev)	\$ 0	\$ 0
10. Patient and Third Party Liability (Rev)	\$ 0	\$ 0
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ 2,329	\$ 2,329
	(To Schedule 1)	

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
RADY CHILDREN'S HOSPITAL—SAN DIEGOFiscal Period Ended:
JUNE 30, 2011NPI:
1710065933

GENERAL SERVICE UNIT NET OF SWING-BED COSTS

INPATIENT DAYS

	AUDITED	REVISED
1. Total Inpatient Days (include private & swing-bed) (Rev)	42,353	42,353
2. Inpatient Days (include private, exclude swing-bed)	42,353	42,353
3. Private Room Days (exclude swing-bed private room) (Rev)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Rev)	42,353	42,353
5. Medicare NF Swing-Bed Days through Dec 31 (Rev)	0	0
6. Medicare NF Swing-Bed Days after Dec 31 (Rev)	0	0
7. Medi-Cal NF Swing-Bed Days through July 31 (Rev)	0	0
8. Medi-Cal NF Swing-Bed Days after July 31 (Rev)	0	0
9. Medi-Cal Days (excluding swing-bed) (Rev)	0	0

SWING-BED ADJUSTMENT

17. Medicare NF Swing-Bed Rates through Dec 31 (Rev)	\$ 0.00	\$ 0.00
18. Medicare NF Swing-Bed Rates after Dec 31(Rev)	\$ 0.00	\$ 0.00
19. Medi-Cal NF Swing-Bed Rates through July 31(Rev)	\$ 0.00	\$ 0.00
20. Medi-Cal NF Swing-Bed Rates after July 31(Rev)	\$ 0.00	\$ 0.00
21. Total Routine Serv Cost (Sch 8, Part I, Line 25, Col 27)	\$ 71,019,653	\$ 71,019,653
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 through 25)	\$ 0	\$ 0
27. Inpatient Routine Cost Net of Swing-Bed (L 21 minus L 26)	\$ 71,019,653	\$ 71,019,653

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 176,111,880	\$ 176,111,880
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 176,111,880	\$ 176,111,880
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 ÷ L 28)	\$ 0.403264	\$ 0.403264
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)	\$ 4,158.19	\$ 4,158.19
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)	\$ 71,019,653	\$ 71,019,653

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 ÷ L 2)	\$ 1,676.85	\$ 1,676.85
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 0	\$ 0
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 2,108	\$ 2,108
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 2,108	\$ 2,108

(To Schedule 3)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
RADY CHILDREN'S HOSPITAL—SAN DIEGOFiscal Period Ended:
JUNE 30, 2011NPI:
1710065933

SPECIAL CARE AND/OR NURSERY UNITS	AUDITED	REVISED
1. Total Inpatient Routine Cost (Sch 8, Line 43, Col 26)	\$ 0	\$ 0
2. Total Inpatient Days (Rev)	0	0
3. Average Per Diem Cost	\$ 0.00	\$ 0.00
4. Medi-Cal Inpatient Days (Rev)	0	0
5. Cost Applicable to Medi-Cal	\$ 0	\$ 0
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 31, Col 26)	\$ 78,007,252	\$ 78,007,252
7. Total Inpatient Days (Rev)	34,462	34,462
8. Average Per Diem Cost	\$ 2,263.57	\$ 2,263.57
9. Medi-Cal Inpatient Days (Rev)	0	0
10. Cost Applicable to Medi-Cal	\$ 0	\$ 0
11. Total Inpatient Routine Cost (Sch 8, Line 32, Col 26)	\$ 0	\$ 0
12. Total Inpatient Days (Rev)	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Rev)	0	0
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0
16. Total Inpatient Routine Cost (Sch 8, Line 33, Col 26)	\$ 0	\$ 0
17. Total Inpatient Days (Rev)	0	0
18. Average Per Diem Cost	\$ 0.00	\$ 0.00
19. Medi-Cal Inpatient Days (Rev)	0	0
20. Cost Applicable to Medi-Cal	\$ 0	\$ 0
21. Total Inpatient Routine Cost (Sch 8, Line 34, Col 26)	\$ 0	\$ 0
22. Total Inpatient Days (Rev)	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Rev)	0	0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
26. Total Inpatient Routine Cost (Sch 8, Line 35, Col 26)	\$ 0	\$ 0
27. Total Inpatient Days (Rev)	0	0
28. Average Per Diem Cost	\$ 0.00	\$ 0.00
29. Medi-Cal Inpatient Days (Rev)	0	0
30. Cost Applicable to Medi-Cal	\$ 0	\$ 0
ADMINISTRATIVE DAYS		
31. Per Diem Rate	\$ 351.26	\$ 351.26
32. Medi-Cal Inpatient Days (Rev)	6	6
33. Cost Applicable to Medi-Cal	\$ 2,108	\$ 2,108
34. Per Diem Rate (Rev)	\$ 0.00	\$ 0.00
35. Medi-Cal Inpatient Days (Rev)	0	0
36. Cost Applicable to Medi-Cal	\$ 0	\$ 0
37. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,30,33,36)	\$ 2,108	\$ 2,108

(To Schedule 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
RADY CHILDREN'S HOSPITAL—SAN DIEGOFiscal Period Ended:
JUNE 30, 2011NPI:
1710065933

SPECIAL CARE UNITS	AUDITED	REVISED
1. Total Inpatient Routine Cost (Sch 8, Line __, Col 26)	\$ 0	\$ 0
2. Total Inpatient Days (Rev)	0	0
3. Average Per Diem Cost	\$ 0.00	\$ 0.00
4. Medi-Cal Inpatient Days (Rev)	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 (Rev)	0	0
8. Average Per Diem Cost	\$ 0.00	\$ 0.00
9. Medi-Cal Inpatient Days (Rev)	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 (Rev)	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Rev)	0	0
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0
16. Total Inpatient Routine Cost (Sch 8, Line __, Col 26)	\$ 0	\$ 0
17. Total Inpatient Days (Rev)	0	0
18. Average Per Diem Cost	\$ 0.00	\$ 0.00
19. Medi-Cal Inpatient Days (Rev)	0	0
20. Cost Applicable to Medi-Cal	\$ 0	\$ 0
21. Total Inpatient Routine Cost (Sch 8, Line __, Col 26)	\$ 0	\$ 0
22. Total Inpatient Days (Rev)	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Rev)	0	0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
26. Total Inpatient Routine Cost (Sch 8, Line __, Col 26)	\$ 0	\$ 0
27. Total Inpatient Days (Rev)	0	0
28. Average Per Diem Cost	\$ 0.00	\$ 0.00
29. Medi-Cal Inpatient Days (Rev)	0	0
30. Cost Applicable to Medi-Cal	\$ 0	\$ 0
31. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,30)	\$ 0	\$ 0

(To Schedule 4)

SCHEDULE OF MEDI-CAL ANCILLARY COSTS

Provider Name:
RADY CHILDREN'S HOSPITAL—SAN DIEGO

Fiscal Period Ended:
JUNE 30, 2011

NPI:
1710065933

ANCILLARY COST CENTERS		TOTAL ANCILLARY COST *	TOTAL ANCILLARY CHARGES 0	RATIO COST TO CHARGES	MEDI-CAL CHARGES (From Schedule 6)	MEDI-CAL COST
50.00	Operating Room	\$ 42,654,443	\$ 332,192,885	0.128403	\$ 0	\$ 0
51.00		0	0	0.000000	0	0
52.00		0	0	0.000000	0	0
53.00		0	0	0.000000	0	0
54.00	Radiology-Diagnostic	10,766,717	69,701,988	0.154468	0	0
55.00		0	0	0.000000	0	0
56.00	Radioisotope	845,627	3,351,054	0.252346	0	0
57.00	Computed Tomography (CT) Scan	844,722	27,385,056	0.030846	0	0
58.00		0	0	0.000000	0	0
59.00	Cardiac Catheterization	1,736,962	14,414,580	0.120500	0	0
60.00	Laboratory	19,457,924	128,155,092	0.151831	865	131
61.00		0	0	0.000000	0	0
62.00	Whole Blood and Packed Red Blood Cells	3,650,197	5,974,243	0.610989	0	0
63.00		0	0	0.000000	0	0
64.00		0	0	0.000000	0	0
65.00	Respiratory Therapy	12,770,423	56,928,048	0.224326	0	0
66.00	Physical Therapy	3,263,945	10,345,720	0.315487	0	0
67.00	Occupational Therapy	3,185,407	6,861,778	0.464225	0	0
68.00	Speech Pathology	4,806,708	14,559,610	0.330140	0	0
69.00	Electrocardiology	2,246,928	1,694,476	1.326031	0	0
70.00	Electroencephalography	1,381,470	35,191,985	0.039255	0	0
70.04	Psychiatry	4,879,033	2,699,885	1.807126	0	0
71.00	Medical Supplies Charged to Patients	21,084,565	28,778,196	0.732658	0	0
72.00		0	0	0.000000	0	0
73.00	Drugs Charged to Patients	33,057,962	150,794,881	0.219225	410	90
74.00	Renal Dialysis	2,115,583	2,717,899	0.778389	0	0
75.00	ASC (Non-Distinct Part)	945,719	16,162,396	0.058514	0	0
76.00		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		0	0	0.000000	0	0
89.00		0	0	0.000000	0	0
90.00	Clinic	18,454,900	31,778,122	0.580742	0	0
91.00	Emergency	23,396,441	91,182,963	0.256588	0	0
92.00		0	0	0.000000	0	0
93.00		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	\$ 211,545,676	\$ 1,030,870,857		\$ 1,275	\$ 221

(To Schedule 3)

* From Schedule 8, Column 26

ADJUSTMENTS TO MEDI-CAL CHARGES

Provider Name:
RADY CHILDREN'S HOSPITAL—SAN DIEGO

Fiscal Period Ended:
JUNE 30, 2011

NPI:
1710065933

ANCILLARY CHARGES		AUDITED	REVISIONS (Rev)	REVISED
50.00	Operating Room	\$ 0	\$	\$ 0
51.00		0		0
52.00		0		0
53.00		0		0
54.00	Radiology-Diagnostic	0		0
55.00		0		0
56.00	Radioisotope	0		0
57.00	Computed Tomography (CT) Scan	0		0
58.00		0		0
59.00	Cardiac Catheterization	0		0
60.00	Laboratory	865		865
61.00		0		0
62.00	Whole Blood and Packed Red Blood Cells	0		0
63.00		0		0
64.00		0		0
65.00	Respiratory Therapy	0		0
66.00	Physical Therapy	0		0
67.00	Occupational Therapy	0		0
68.00	Speech Pathology	0		0
69.00	Electrocardiology	0		0
70.00	Electroencephalography	0		0
70.04	Psychiatry	0		0
71.00	Medical Supplies Charged to Patients	0		0
72.00		0		0
73.00	Drugs Charged to Patients	410		410
74.00	Renal Dialysis	0		0
75.00	ASC (Non-Distinct Part)	0		0
76.00		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		0		0
89.00		0		0
90.00	Clinic	0		0
91.00	Emergency	0		0
92.00		0		0
93.00		0		0
93.01		0		0
93.02		0		0
93.03		0		0
93.04		0		0
93.05		0		0
TOTAL MEDI-CAL ANCILLARY CHARGES		\$ 1,275	\$ 0	\$ 1,275

COMPUTATION OF MEDI-CAL CONTRACT COST

Provider Name:
RADY CHILDREN'S HOSPITAL—SAN DIEGO

Fiscal Period Ended:
JUNE 30, 2011

NPI:
1710065933

		AUDITED	REVISED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Contract Sch 3)		\$ <u>116,858,517</u>	\$ <u>116,858,517</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>116,858,517</u>	\$ <u>116,858,517</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>116,858,517</u></u>	\$ <u><u>116,858,517</u></u>
		(To Summary of Findings)	
9. Medi-Cal Overpayments (Revs 1&2)		\$ <u>(50,282)</u>	\$ <u>(20,363)</u>
10. Medi-Cal Credit Balances (Rev)		\$ <u>0</u>	\$ <u>0</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>(50,282)</u></u>	\$ <u><u>(20,363)</u></u>
		(To Summary of Findings)	

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

Provider Name:
RADY CHILDREN'S HOSPITAL—SAN DIEGO

Fiscal Period Ended:
JUNE 30, 2011

NPI:
1710065933

AUDITED	REVISED
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REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Contract Sch 3)	\$ <u>117,517,406</u>	\$ <u>117,517,406</u>
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CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Rev)	\$ <u>168,167,515</u>	\$ <u>168,167,515</u>
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3. Inpatient Ancillary Service Charges (Rev)	\$ <u>221,181,763</u>	\$ <u>221,181,763</u>
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4. Total Charges - Medi-Cal Inpatient Services	\$ <u>389,349,278</u>	\$ <u>389,349,278</u>
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5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ <u>271,831,872</u>	\$ <u>271,831,872</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:
RADY CHILDREN'S HOSPITAL—SAN DIEGO

Fiscal Period Ended:
JUNE 30, 2011

NPI:
1710065933

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

	AUDITED	REVISED
1. Total Inpatient Days (include private & swing-bed) (Rev)	42,353	42,353
2. Inpatient Days (include private, exclude swing-bed)	42,353	42,353
3. Private Room Days (exclude swing-bed private room) (Rev)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Rev)	42,353	42,353
5. Medicare NF Swing-Bed Days through Dec 31 (Rev)	0	0
6. Medicare NF Swing-Bed Days after Dec 31 (Rev)	0	0
7. Medi-Cal NF Swing-Bed Days through July 31 (Rev)	0	0
8. Medi-Cal NF Swing-Bed Days after July 31 (Rev)	0	0
9. Medi-Cal Days (excluding swing-bed) (Rev)	20,156	20,156

SWING-BED ADJUSTMENT

17. Medicare NF Swing-Bed Rates through Dec 31 (Rev)	\$ 0.00	\$ 0.00
18. Medicare NF Swing-Bed Rates after Dec 31(Rev)	\$ 0.00	\$ 0.00
19. Medi-Cal NF Swing-Bed Rates through July 31(Rev)	\$ 0.00	\$ 0.00
20. Medi-Cal NF Swing-Bed Rates after July 31(Rev)	\$ 0.00	\$ 0.00
21. Total Routine Serv Cost (Sch 8, Part I, Line 25, Col 27)	\$ 71,019,653	\$ 71,019,653
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 through 25)	\$ 0	\$ 0
27. Inpatient Routine Cost Net of Swing-Bed (L 21 minus L 26)	\$ 71,019,653	\$ 71,019,653

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)(Rev)	\$ 176,111,880	\$ 176,111,880
29. Private Room Charges (excluding swing-bed charges)(Rev)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)(Rev)	\$ 176,111,880	\$ 176,111,880
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 ÷ L 28)	\$ 0.403264	\$ 0.403264
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)	\$ 4,158.19	\$ 4,158.19
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)	\$ 71,019,653	\$ 71,019,653

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 ÷ L 2)	\$ 1,676.85	\$ 1,676.85
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 33,798,589	\$ 33,798,589
40. Cost Applicable to Medi-Cal (Contract Sch 4A)	\$ 32,215,128	\$ 32,215,128
41. Cost Applicable to Medi-Cal (Contract Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39, 40 & 41)	\$ 66,013,717	\$ 66,013,717

(To Contract Sch 3)

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

Provider Name:
RADY CHILDREN'S HOSPITAL—SAN DIEGO

Fiscal Period Ended:
JUNE 30, 2011

NPI:
1710065933

SPECIAL CARE AND/OR NURSERY UNITS	AUDITED	REVISED
1. Total Inpatient Routine Cost (Sch 8, Line 43, Col 26)	\$ 0	\$ 0
2. Total Inpatient Days (Rev)	0	0
3. Average Per Diem Cost	\$ 0.00	\$ 0.00
4. Medi-Cal Inpatient Days (Rev)	0	0
5. Cost Applicable to Medi-Cal	\$ 0	\$ 0
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 31, Col 26)	\$ 78,007,252	\$ 78,007,252
7. Total Inpatient Days (Rev)	34,462	34,462
8. Average Per Diem Cost	\$ 2,263.57	\$ 2,263.57
9. Medi-Cal Inpatient Days (Rev)	14,232	14,232
10. Cost Applicable to Medi-Cal	\$ 32,215,128	\$ 32,215,128
11. Total Inpatient Routine Cost (Sch 8, Line 32, Col 26)	\$ 0	\$ 0
12. Total Inpatient Days (Rev)	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Rev)	0	0
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0
16. Total Inpatient Routine Cost (Sch 8, Line 33, Col 26)	\$ 0	\$ 0
17. Total Inpatient Days (Rev)	0	0
18. Average Per Diem Cost	\$ 0.00	\$ 0.00
19. Medi-Cal Inpatient Days (Rev)	0	0
20. Cost Applicable to Medi-Cal	\$ 0	\$ 0
21. Total Inpatient Routine Cost (Sch 8, Line 34, Col 26)	\$ 0	\$ 0
22. Total Inpatient Days (Rev)	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Rev)	0	0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
26. Total Inpatient Routine Cost (Sch 8, Line 35, Col 26)	\$ 0	\$ 0
27. Total Inpatient Days (Rev)	0	0
28. Average Per Diem Cost	\$ 0.00	\$ 0.00
29. Medi-Cal Inpatient Days (Rev)	0	0
30. Cost Applicable to Medi-Cal	\$ 0	\$ 0
31. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,30)	\$ 32,215,128	\$ 32,215,128

(To Contract Sch 4)

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

Provider Name:
RADY CHILDREN'S HOSPITAL—SAN DIEGO

Fiscal Period Ended:
JUNE 30, 2011

NPI:
1710065933

SPECIAL CARE UNITS	AUDITED	REVISED
1. Total Inpatient Routine Cost (Sch 8, Line ___, Col 26)	\$ 0	\$ 0
2. Total Inpatient Days (Rev)	0	0
3. Average Per Diem Cost	\$ 0.00	\$ 0.00
4. Medi-Cal Inpatient Days (Rev)	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 (Rev)	0	0
8. Average Per Diem Cost	\$ 0.00	\$ 0.00
9. Medi-Cal Inpatient Days (Rev)	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 (Rev)	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Rev)	0	0
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0
16. Total Inpatient Routine Cost (Sch 8, Line ___, Col 26)	\$ 0	\$ 0
17. Total Inpatient Days (Rev)	0	0
18. Average Per Diem Cost	\$ 0.00	\$ 0.00
19. Medi-Cal Inpatient Days (Rev)	0	0
20. Cost Applicable to Medi-Cal	\$ 0	\$ 0
21. Total Inpatient Routine Cost (Sch 8, Line ___, Col 26)	\$ 0	\$ 0
22. Total Inpatient Days (Rev)	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Rev)	0	0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
26. Total Inpatient Routine Cost (Sch 8, Line ___, Col 26)	\$ 0	\$ 0
27. Total Inpatient Days (Rev)	0	0
28. Average Per Diem Cost	\$ 0.00	\$ 0.00
29. Medi-Cal Inpatient Days (Rev)	0	0
30. Cost Applicable to Medi-Cal	\$ 0	\$ 0
31. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,30)	\$ 0	\$ 0

(To Contract Sch 4)

SCHEDULE OF MEDI-CAL ANCILLARY COSTS

Provider Name:
RADY CHILDREN'S HOSPITAL—SAN DIEGO

Fiscal Period Ended:
JUNE 30, 2011

NPI:
1710065933

ANCILLARY COST CENTERS		TOTAL ANCILLARY COST*	TOTAL ANCILLARY CHARGES 0	RATIO COST TO CHARGES	MEDI-CAL CHARGES (Contract Sch 6)	MEDI-CAL COST
50.00	Operating Room	\$ 42,654,443	\$ 332,192,885	0.128403	\$ 47,863,895	\$ 6,145,850
51.00		0	0	0.000000	0	0
52.00		0	0	0.000000	0	0
53.00		0	0	0.000000	0	0
54.00	Radiology-Diagnostic	10,766,717	69,701,988	0.154468	9,866,703	1,524,089
55.00		0	0	0.000000	0	0
56.00	Radioisotope	845,627	3,351,054	0.252346	229,842	58,000
57.00	Computed Tomography (CT) Scan	844,722	27,385,056	0.030846	3,693,550	113,932
58.00		0	0	0.000000	0	0
59.00	Cardiac Catheterization	1,736,962	14,414,580	0.120500	6,180,460	744,748
60.00	Laboratory	19,457,924	128,155,092	0.151831	35,845,858	5,442,515
61.00		0	0	0.000000	0	0
62.00	Whole Blood and Packed Red Blood Cells	3,650,197	5,974,243	0.610989	1,811,674	1,106,913
63.00		0	0	0.000000	0	0
64.00		0	0	0.000000	0	0
65.00	Respiratory Therapy	12,770,423	56,928,048	0.224326	26,147,127	5,865,472
66.00	Physical Therapy	3,263,945	10,345,720	0.315487	770,371	243,042
67.00	Occupational Therapy	3,185,407	6,861,778	0.464225	1,076,492	499,734
68.00	Speech Pathology	4,806,708	14,559,610	0.330140	224,812	74,219
69.00	Electrocardiology	2,246,928	1,694,476	1.326031	406,416	538,920
70.00	Electroencephalography	1,381,470	35,191,985	0.039255	1,484,619	58,279
70.04	Psychiatry	4,879,033	2,699,885	1.807126	0	0
71.00	Medical Supplies Charged to Patients	21,084,565	28,778,196	0.732658	19,026,713	13,940,066
72.00		0	0	0.000000	0	0
73.00	Drugs Charged to Patients	33,057,962	150,794,881	0.219225	58,896,603	12,911,590
74.00	Renal Dialysis	2,115,583	2,717,899	0.778389	520,739	405,338
75.00	ASC (Non-Distinct Part)	945,719	16,162,396	0.058514	0	0
76.00		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		0	0	0.000000	0	0
89.00		0	0	0.000000	0	0
90.00	Clinic	18,454,900	31,778,122	0.580742	0	0
91.00	Emergency	23,396,441	91,182,963	0.256588	7,135,889	1,830,982
92.00		0	0	0.000000	0	0
93.00		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	\$ 211,545,676	\$ 1,030,870,857		\$ 221,181,763	\$ 51,503,689

(To Contract Sch 3)

* From Schedule 8, Column 26

ADJUSTMENTS TO MEDI-CAL CHARGES

Provider Name:
RADY CHILDREN'S HOSPITAL—SAN DIEGO

Fiscal Period Ended:
JUNE 30, 2011

NPI:
1710065933

ANCILLARY CHARGES		AUDITED	REVISIONS	REVISED
50.00	Operating Room	\$ 47,863,895	\$	\$ 47,863,895
51.00		0		0
52.00		0		0
53.00		0		0
54.00	Radiology-Diagnostic	9,866,703		9,866,703
55.00		0		0
56.00	Radioisotope	229,842		229,842
57.00	Computed Tomography (CT) Scan	3,693,550		3,693,550
58.00		0		0
59.00	Cardiac Catheterization	6,180,460		6,180,460
60.00	Laboratory	35,845,858		35,845,858
61.00		0		0
62.00	Whole Blood and Packed Red Blood Cells	1,811,674		1,811,674
63.00		0		0
64.00		0		0
65.00	Respiratory Therapy	26,147,127		26,147,127
66.00	Physical Therapy	770,371		770,371
67.00	Occupational Therapy	1,076,492		1,076,492
68.00	Speech Pathology	224,812		224,812
69.00	Electrocardiology	406,416		406,416
70.00	Electroencephalography	1,484,619		1,484,619
70.04	Psychiatry	0		0
71.00	Medical Supplies Charged to Patients	19,026,713		19,026,713
72.00		0		0
73.00	Drugs Charged to Patients	58,896,603		58,896,603
74.00	Renal Dialysis	520,739		520,739
75.00	ASC (Non-Distinct Part)	0		0
76.00		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		0		0
89.00		0		0
90.00	Clinic	0		0
91.00	Emergency	7,135,889		7,135,889
92.00		0		0
93.00		0		0
93.01		0		0
93.02		0		0
93.03		0		0
93.04		0		0
93.05		0		0
TOTAL MEDI-CAL ANCILLARY CHARGES		\$ 221,181,763	\$ 0	\$ 221,181,763

**COMPUTATION OF
DISTINCT PART NURSING FACILITY PER DIEM**

Provider Name:
RADY CHILDREN'S HOSPITAL—SAN DIEGO

Fiscal Period Ended:
JUNE 30, 2011

NPI:
1114091055

	AUDITED	REVISED	DIFFERENCE
COMPUTATION OF DISTINCT PART (DP) NURSING FACILITY PER DIEM			
1. Distinct Part Ancillary Cost (DPNF Sch 3)	\$ 0	\$ 0	\$ 0
2. Distinct Part Routine Cost (DPNF Sch 2)	\$ 4,300,392	\$ 4,300,392	\$ 0
3. Total Distinct Part Facility Cost (Lines 1 & 2)	\$ 4,300,392	\$ 4,300,392	\$ 0
4. Total Distinct Part Patient Days (Rev)	9,488	9,488	
5. Average DP Per Diem Cost (Line 3 / Line 4)	\$ 453.25	\$ 453.25	\$ 0.00
DPNF OVERPAYMENT AND OVERBILLINGS			
6. Medi-Cal Overpayments (Rev)	\$ 0	\$ 0	\$ 0
7. Medi-Cal Credit Balances (Rev)	\$ 0	\$ 0	\$ 0
8. MEDI-CAL SETTLEMENT Due Provider (State)	\$ 0	\$ 0	\$ 0
	(To Summary of Findings)		
GENERAL INFORMATION			
9. Total Available Distinct Part Beds (C/R, W/S S-3)	34	34	
10. Total Licensed Capacity (All levels) (Rev)	501	501	
11. Total Medi-Cal DP Patient Days (Rev)	9,120	9,120	
CAPITAL RELATED COST			
12. Direct Capital Related Cost	N/A	\$ 0	N/A
13. Indirect Capital Related Cost (DPNF Sch 5)	N/A	\$ 485,631	N/A
14. Total Capital Related Cost (Lines 12 & 13)	N/A	\$ 485,631	N/A
TOTAL SALARY & BENEFITS			
15. Direct Salary & Benefits Expenses	N/A	\$ 1,612,356	N/A
16. Allocated Salary & Benefits (DPNF Sch 5)	N/A	\$ 715,863	N/A
17. Total Salary & Benefits Expenses (Lines 15 & 16)	N/A	\$ 2,328,219	N/A

SUMMARY OF DISTINCT PART FACILITY EXPENSES

Provider Name:
RADY CHILDREN'S HOSPITAL—SAN DIEGO

Fiscal Period Ended:
JUNE 30, 2011

NPI:
1114091055

COL.	COST CENTER DIRECT AND ALLOCATED EXPENSE	REPORTED	REVISED *	DIFFERENCE
0.00	Distinct Part	\$ 2,421,564	\$ 2,421,564	\$ 0
1.00	Capital Related Costs—Buildings and Fixtures	264,702	264,702	0
2.00	Capital Related Costs—Movable Equipment	126,835	126,835	0
3.00		0	0	0
3.01		0	0	0
3.02		0	0	0
3.03		0	0	0
3.04		0	0	0
3.05		0	0	0
3.06		0	0	0
3.07		0	0	0
3.08		0	0	0
3.09		0	0	0
4.00	Employee Benefits	46,377	46,377	0
5.01		0	0	0
5.02		0	0	0
5.03		0	0	0
5.04		0	0	0
5.05		0	0	0
5.06		0	0	0
5.07		0	0	0
5.08		0	0	0
5.00	Administrative and General	426,686	426,686	0
6.00	Maintenance and Repairs	178,736	178,736	0
7.00	Operation of Plant	114,353	114,353	0
8.00	Laundry and Linen Service	13,418	13,418	0
9.00	Housekeeping	77,378	77,378	0
10.00	Dietary	123,159	123,159	0
11.00	Cafeteria	35,141	35,141	0
12.00		0	0	0
13.00	Nursing Administration	63,877	63,877	0
14.00	Central Services and Supply	1,835	1,835	0
15.00	Pharmacy	22,974	22,974	0
16.00	Medical Records and Library	33,393	33,393	0
17.00	Social Service	349,963	349,963	0
18.00		0	0	0
19.00		0	0	0
20.00		0	0	0
21.00	Intern & Res. Services-Salary & Fringes Approved	0	0	0
22.00		0	0	0
23.00		0	0	0
23.01		0	0	0
23.02		0	0	0
101.00	TOTAL DIRECT AND ALLOCATED EXPENSES	\$ 4,300,392	\$ 4,300,392	\$ 0

(To DPNF Sch 1)

* From Schedule 8, Line 44 plus Line 45.

ALLOCATION OF INDIRECT EXPENSES
DISTINCT PART NURSING FACILITY

Provider Name:
RADY CHILDREN'S HOSPITAL—SAN DIEGO

Fiscal Period Ended:
JUNE 30, 2011

NPI:
1114091055

COL.	COST CENTER	REVISED CAP RELATED (COL 1)	REVISED SAL & EMP BENEFITS (COL 2)
1.00	Capital Related Costs—Buildings and Fixtures	\$ 264,702	\$ N/A
2.00	Capital Related Costs—Movable Equipment	126,835	N/A
3.00		0	N/A
3.01		0	N/A
3.02		0	N/A
3.03		0	N/A
3.04		0	N/A
3.05		0	N/A
3.06		0	N/A
3.07		0	N/A
3.08		0	N/A
3.09		0	N/A
4.00	Employee Benefits	2,065	44,311
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	24,421	201,677
6.00	Maintenance and Repairs	6,254	49,216
7.00	Operation of Plant	14,105	25,107
8.00	Laundry and Linen Service	112	10,609
9.00	Housekeeping	2,189	36,328
10.00	Dietary	33,813	14,590
11.00	Cafeteria	3,598	25,590
12.00		0	0
13.00	Nursing Administration	1,525	47,623
14.00	Central Services and Supply	233	858
15.00	Pharmacy	776	13,806
16.00	Medical Records and Library	1,894	16,290
17.00	Social Service	3,109	229,858
18.00		0	0
19.00		0	0
20.00		0	0
21.00	Intern & Res. Services-Salary & Fringes Approved	0	0
22.00		0	0
23.00		0	0
23.01		0	0
23.02		0	0
101	TOTAL ALLOCATED INDIRECT EXPENSES	\$ 485,631	\$ 715,863

(To DPNF SCH 1)

COMPUTATION OF PEDIATRIC SUBACUTE PER DIEM

Provider Name:
RADY CHILDREN'S HOSPITAL—SAN DIEGO

Fiscal Period Ended:
JUNE 30, 2011

NPI:
1376618553

	AUDITED	REVISED	DIFFERENCE
COMPUTATION OF SUBACUTE PER DIEM			
1. Pediatric Subacute Ancillary Cost (Pediatric Subacute Sch 3)	\$ 0	\$ 0	0
2. Pediatric Subacute Routine Cost (Pediatric Subacute Sch 2)	\$ 6,362,441	\$ 6,362,441	\$ 0
3. Total Pediatric Subacute Facility Cost (Lines 1 & 2)	\$ 6,362,441	\$ 6,362,441	\$ 0
4. Total Adult Subacute Patient Days (Rev)	6,889	6,889	
5. Average Adult Subacute Per Diem Cost (L3 / L4)	\$ 923.57	\$ 923.57	\$ 0.00

ADULT SUBACUTE OVERPAYMENT & OVERBILLINGS

6. Medi-Cal Overpayments (Rev)	\$ 0	\$ 0	\$
7. Medi-Cal Credit Balances (Rev)	\$ 0	\$ 0	\$
8. MEDI-CAL SETTLEMENT Due Provider (State)	\$ 0	\$ 0	\$ 0

(To Summary of Findings)

GENERAL INFORMATION

9. Contracted Number of Adult Subacute Beds (Rev)	25	25	
10. Total Licensed Nursing Facility Beds (Rev)	59	59	
11. Total Licensed Capacity (All levels of care)(Rev)	501	501	
12. Total Medi-Cal Adult Subacute Patient Days (Rev)	6,527	6,527	

CAPITAL RELATED COST

13. Direct Capital Related Cost	N/A	\$ 0	N/A
14. Indirect Capital Related Cost (Adult Subacute Sch 5)	N/A	\$ 406,235	N/A
15. Total Capital Related Cost (Lines 13 & 14)	N/A	\$ 406,235	N/A

TOTAL SALARY & BENEFITS

16. Direct Salary & Benefits Expenses	N/A	\$ 3,087,061	N/A
17. Alloc Salary & Benefits Expenses (Adult Subacute Sch 5)	N/A	\$ 862,184	N/A
18. Total Salary & Benefits Expenses (Lines 16 & 17)	N/A	\$ 3,949,245	N/A

REVISED ADULT SUBACUTE COST-VENTILATOR AND NONVENTILATOR

	REVISED COSTS (Rev)	REVISED TOTAL DAYS (Rev)	REVISED MEDI-CAL DAYS (Rev)
19. Ventilator (Equipment Cost Only)	\$ 1,296	972	972
20. Nonventilator	N/A	5,917	N/A
21. TOTAL	N/A	6,889	N/A

SUMMARY OF ADULT SUBACUTE FACILITY EXPENSES

Provider Name:
RADY CHILDREN'S HOSPITAL—SAN DIEGO

Fiscal Period Ended:
JUNE 30, 2011

NPI:
1376618553

COL.	COST CENTER	AUDITED	REVISED *	DIFFERENCE
	DIRECT AND ALLOCATED EXPENSE			
0.00	Adult Subacute	\$ 4,358,334	\$ 4,358,334	\$ 0
1.00	Capital Related Costs—Buildings and Fixtures	204,761	204,761	0
2.00	Capital Related Costs—Movable Equipment	98,114	98,114	0
3.00		0	0	0
3.01		0	0	0
3.02		0	0	0
3.03		0	0	0
3.04		0	0	0
3.05		0	0	0
3.06		0	0	0
3.07		0	0	0
3.08		0	0	0
3.09		0	0	0
4.00	Employee Benefits	88,794	88,794	0
5.01		0	0	0
5.02		0	0	0
5.03		0	0	0
5.04		0	0	0
5.05		0	0	0
5.06		0	0	0
5.07		0	0	0
5.08		0	0	0
5.00	Administrative and General	708,786	708,786	0
6.00	Maintenance and Repairs	138,261	138,261	0
7.00	Operation of Plant	88,458	88,458	0
8.00	Laundry and Linen Service	9,743	9,743	0
9.00	Housekeeping	59,856	59,856	0
10.00	Dietary	89,423	89,423	0
11.00	Cafeteria	58,947	58,947	0
12.00		0	0	0
13.00	Nursing Administration	94,192	94,192	0
14.00	Central Services and Supply	12,744	12,744	0
15.00	Pharmacy	41,249	41,249	0
16.00	Medical Records and Library	56,681	56,681	0
17.00	Social Service	254,100	254,100	0
18.00		0	0	0
19.00		0	0	0
20.00		0	0	0
21.00	Intern & Res. Services-Salary & Fringes Approved	0	0	0
22.00		0	0	0
23.00		0	0	0
23.01		0	0	0
23.02		0	0	0
101.00	TOTAL DIRECT AND ALLOCATED EXPENSES	\$ 6,362,441	\$ 6,362,441	\$ 0

(To Adult Subacute Sch 1)

* From Schedule 8, Line 46.

ALLOCATION OF INDIRECT EXPENSES
PEDIATRIC SUBACUTE

Provider Name:
RADY CHILDREN'S HOSPITAL—SAN DIEGO

Fiscal Period Ended:
JUNE 30, 2011

NPI:
1376618553

COL.	COST CENTER ALLOCATED EXPENSES	REVISED CAP RELATED (COL 1)	REVISED SAL & EMP BENEFITS (COL 2)
1.00	Capital Related Costs—Buildings and Fixtures	\$ 204,761	\$ N/A
2.00	Capital Related Costs—Movable Equipment	98,114	N/A
3.00		0	N/A
3.01		0	N/A
3.02		0	N/A
3.03		0	N/A
3.04		0	N/A
3.05		0	N/A
3.06		0	N/A
3.07		0	N/A
3.08		0	N/A
3.09		0	N/A
4.00	Employee Benefits	3,954	84,840
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	40,566	335,014
6.00	Maintenance and Repairs	4,838	38,071
7.00	Operation of Plant	10,911	19,421
8.00	Laundry and Linen Service	81	7,703
9.00	Housekeeping	1,693	28,102
10.00	Dietary	24,551	10,593
11.00	Cafeteria	6,035	42,925
12.00		0	0
13.00	Nursing Administration	2,249	70,224
14.00	Central Services and Supply	1,618	5,957
15.00	Pharmacy	1,393	24,790
16.00	Medical Records and Library	3,214	27,651
17.00	Social Service	2,257	166,894
18.00		0	0
19.00		0	0
20.00		0	0
21.00	Intern & Res. Services-Salary & Fringes Approved	0	0
22.00		0	0
23.00		0	0
23.01		0	0
23.02		0	0
101.00	TOTAL ALLOCATED INDIRECT EXPENSES	\$ 406,235	\$ 862,184

(To Adult Subacute Sch 1)

Provider Name:
 RADY CHILDREN'S HOSPITAL—SAN DIEGO

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	ADMINISTRATIVE & GENERAL 5.00
ANCILLARY COST CENTERS												
50.00 Operating Room	0	431,950	0	0	0	0	0	0	0	0	30,562,128	4,560,421
51.00	0	0	0	0	0	0	0	0	0	0	0	0
52.00	0	0	0	0	0	0	0	0	0	0	0	0
53.00	0	0	0	0	0	0	0	0	0	0	0	0
54.00 Radiology-Diagnostic	0	124,748	0	0	0	0	0	0	0	0	8,372,415	1,249,315
55.00	0	0	0	0	0	0	0	0	0	0	0	0
56.00 Radioisotope	0	5,030	0	0	0	0	0	0	0	0	720,922	107,575
57.00 Computed Tomography (CT) Scan	0	12,490	0	0	0	0	0	0	0	0	618,128	92,236
58.00	0	0	0	0	0	0	0	0	0	0	0	0
59.00 Cardiac Catheterization	0	18,264	0	0	0	0	0	0	0	0	1,062,692	158,573
60.00 Laboratory	0	156,023	0	0	0	0	0	0	0	0	15,764,746	2,352,385
61.00	0	0	0	0	0	0	0	0	0	0	0	0
62.00 Whole Blood and Packed Red Blood Cells	0	13,554	0	0	0	0	0	0	0	0	3,044,510	454,296
63.00	0	0	0	0	0	0	0	0	0	0	0	0
64.00	0	0	0	0	0	0	0	0	0	0	0	0
65.00 Respiratory Therapy	0	221,710	0	0	0	0	0	0	0	0	10,786,845	1,609,592
66.00 Physical Therapy	0	49,606	0	0	0	0	0	0	0	0	2,672,202	398,741
67.00 Occupational Therapy	0	43,088	0	0	0	0	0	0	0	0	2,449,206	365,466
68.00 Speech Pathology	0	70,703	0	0	0	0	0	0	0	0	3,749,696	559,522
69.00 Electrocardiology	0	23,218	0	0	0	0	0	0	0	0	1,657,871	247,384
70.00 Electroencephalography	0	15,704	0	0	0	0	0	0	0	0	912,585	136,174
70.04 Psychiatry	0	54,704	0	0	0	0	0	0	0	0	3,563,273	531,705
71.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0	17,788,708	2,654,396
72.00	0	0	0	0	0	0	0	0	0	0	0	0
73.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	28,154,743	4,201,196
74.00 Renal Dialysis	0	24,261	0	0	0	0	0	0	0	0	1,682,010	250,986
75.00 ASC (Non-Distinct Part)	0	8,314	0	0	0	0	0	0	0	0	719,484	107,360
76.00	0	0	0	0	0	0	0	0	0	0	0	0
78.00	0	0	0	0	0	0	0	0	0	0	0	0
79.00	0	0	0	0	0	0	0	0	0	0	0	0
80.00	0	0	0	0	0	0	0	0	0	0	0	0
81.00	0	0	0	0	0	0	0	0	0	0	0	0
82.00	0	0	0	0	0	0	0	0	0	0	0	0
83.00	0	0	0	0	0	0	0	0	0	0	0	0
84.00	0	0	0	0	0	0	0	0	0	0	0	0
85.00	0	0	0	0	0	0	0	0	0	0	0	0
86.00	0	0	0	0	0	0	0	0	0	0	0	0
87.00	0	0	0	0	0	0	0	0	0	0	0	0
87.01	0	0	0	0	0	0	0	0	0	0	0	0
88.00	0	0	0	0	0	0	0	0	0	0	0	0
89.00	0	0	0	0	0	0	0	0	0	0	0	0
90.00 Clinic	0	193,307	0	0	0	0	0	0	0	0	13,261,799	1,978,900
91.00 Emergency	0	320,813	0	0	0	0	0	0	0	0	18,263,239	2,725,205
92.00	0	0	0	0	0	0	0	0	0	0	0	0
93.00	0	0	0	0	0	0	0	0	0	0	0	0
93.01	0	0	0	0	0	0	0	0	0	0	0	0
93.02	0	0	0	0	0	0	0	0	0	0	0	0
93.03	0	0	0	0	0	0	0	0	0	0	0	0
93.04	0	0	0	0	0	0	0	0	0	0	0	0
93.05	0	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTERS												
94.00	0	0	0	0	0	0	0	0	0	0	0	0
95.00	0	0	0	0	0	0	0	0	0	0	0	0
96.00	0	0	0	0	0	0	0	0	0	0	0	0
97.00	0	0	0	0	0	0	0	0	0	0	0	0
98.00	0	0	0	0	0	0	0	0	0	0	0	0
99.00	0	0	0	0	0	0	0	0	0	0	0	0
100.00	0	0	0	0	0	0	0	0	0	0	0	0
101.00 Home Health Agency	0	75,749	0	0	0	0	0	0	0	0	4,930,069	735,655

Provider Name:
 RADY CHILDREN'S HOSPITAL—SAN DIEGO

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	3,579	0	0	0	0	0	0	0	0	775,480	115,716
106.00	0	0	0	0	0	0	0	0	0	0	0	0
107.00 Liver Acquisition	0	3,579	0	0	0	0	0	0	0	0	792,451	118,248
108.00	0	0	0	0	0	0	0	0	0	0	0	0
109.00	0	0	0	0	0	0	0	0	0	0	0	0
110.00	0	0	0	0	0	0	0	0	0	0	0	0
111.00	0	0	0	0	0	0	0	0	0	0	0	0
112.00	0	0	0	0	0	0	0	0	0	0	0	0
113.00	0	0	0	0	0	0	0	0	0	0	0	0
114.00	0	0	0	0	0	0	0	0	0	0	0	0
115.00	0	0	0	0	0	0	0	0	0	0	0	0
116.00	0	0	0	0	0	0	0	0	0	0	0	0
117.00	0	0	0	0	0	0	0	0	0	0	0	0
190.00 Gift, Flower, Coffee Shop, and Canteen	0	3,115	0	0	0	0	0	0	0	0	460,735	68,750
191.00 Research	0	54,732	0	0	0	0	0	0	0	0	9,965,416	1,487,020
192.01 Medical Foundation	0	383,362	0	0	0	0	0	0	0	0	128,817,169	19,221,847
194.00 Non Patient Related	0	302,548	0	0	0	0	0	0	0	0	58,694,757	8,758,317
193.01	0	0	0	0	0	0	0	0	0	0	0	0
193.02	0	0	0	0	0	0	0	0	0	0	0	0
193.03	0	0	0	0	0	0	0	0	0	0	0	0
193.04	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	<u>0</u>	<u>6,338,387</u>	<u>0</u>	<u>628,480,088</u>	<u>81,603,813</u>							

Provider Name:
 RADY CHILDREN'S HOSPITAL—SAN DIEGO

Fiscal Period Ended:
 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
ANCILLARY COST CENTERS												
50.00 Operating Room	963,838	616,651	0	417,265	0	194,978	0	446,970	2,285,357	334,737	1,546,519	0
51.00	0	0	0	0	0	0	0	0	0	0	0	0
52.00	0	0	0	0	0	0	0	0	0	0	0	0
53.00	0	0	0	0	0	0	0	0	0	0	0	0
54.00 Radiology-Diagnostic	287,831	184,151	0	124,608	0	68,016	0	26,414	2,157	58,595	324,496	0
55.00	0	0	0	0	0	0	0	0	0	0	0	0
56.00 Radioisotope	0	0	0	0	0	1,134	0	0	283	113	15,601	0
57.00 Computed Tomography (CT) Scan	0	0	0	0	0	4,534	0	91	551	1,692	127,491	0
58.00	0	0	0	0	0	0	0	0	0	0	0	0
59.00 Cardiac Catheterization	47,292	30,257	0	20,474	0	5,668	0	9,145	321,651	14,104	67,107	0
60.00 Laboratory	290,658	185,959	0	125,832	0	89,554	0	0	1,553	1,085	596,624	0
61.00	0	0	0	0	0	0	0	0	0	0	0	0
62.00 Whole Blood and Packed Red Blood Cells	55,344	35,408	0	23,959	0	5,668	0	0	2,788	412	27,813	0
63.00	0	0	0	0	0	0	0	0	0	0	0	0
64.00	0	0	0	0	0	0	0	0	0	0	0	0
65.00 Respiratory Therapy	0	0	0	0	0	105,424	0	32	633	2,870	265,028	0
66.00 Physical Therapy	53,107	33,977	0	22,991	0	28,340	0	4,949	1,401	72	48,164	0
67.00 Occupational Therapy	151,073	96,654	0	65,403	0	22,672	0	2,530	410	49	31,945	0
68.00 Speech Pathology	108,540	69,443	0	46,989	0	36,275	0	4,099	164,361	0	67,782	0
69.00 Electrocardiology	159,143	101,817	0	68,896	0	1,134	0	4	2,790	0	7,889	0
70.00 Electroencephalography	19,897	12,730	0	8,614	0	19,271	0	9,199	449	279	163,836	0
70.04 Psychiatry	278,795	178,369	0	120,696	0	38,542	0	930	0	0	12,569	0
71.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	457,113	50,371	133,976	0
72.00	0	0	0	0	0	0	0	0	0	0	0	0
73.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	702,023	0
74.00 Renal Dialysis	54,664	34,973	0	23,665	0	6,802	0	29,958	13,020	6,852	12,653	0
75.00 ASC (Non-Distinct Part)	0	0	0	0	0	14,737	0	8,101	8,055	12,738	75,244	0
76.00	0	0	0	0	0	0	0	0	0	0	0	0
78.00	0	0	0	0	0	0	0	0	0	0	0	0
79.00	0	0	0	0	0	0	0	0	0	0	0	0
80.00	0	0	0	0	0	0	0	0	0	0	0	0
81.00	0	0	0	0	0	0	0	0	0	0	0	0
82.00	0	0	0	0	0	0	0	0	0	0	0	0
83.00	0	0	0	0	0	0	0	0	0	0	0	0
84.00	0	0	0	0	0	0	0	0	0	0	0	0
85.00	0	0	0	0	0	0	0	0	0	0	0	0
86.00	0	0	0	0	0	0	0	0	0	0	0	0
87.00	0	0	0	0	0	0	0	0	0	0	0	0
87.01	0	0	0	0	0	0	0	0	0	0	0	0
88.00	0	0	0	0	0	0	0	0	0	0	0	0
89.00	0	0	0	0	0	0	0	0	0	0	0	0
90.00 Clinic	1,210,693	774,586	0	524,134	0	105,424	0	143,533	2,055	0	147,943	0
91.00 Emergency	623,830	399,119	0	270,069	0	126,962	0	356,125	14,965	19,080	424,501	0
92.00	0	0	0	0	0	0	0	0	0	0	0	0
93.00	0	0	0	0	0	0	0	0	0	0	0	0
93.01	0	0	0	0	0	0	0	0	0	0	0	0
93.02	0	0	0	0	0	0	0	0	0	0	0	0
93.03	0	0	0	0	0	0	0	0	0	0	0	0
93.04	0	0	0	0	0	0	0	0	0	0	0	0
93.05	0	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTERS												
94.00	0	0	0	0	0	0	0	0	0	0	0	0
95.00	0	0	0	0	0	0	0	0	0	0	0	0
96.00	0	0	0	0	0	0	0	0	0	0	0	0
97.00	0	0	0	0	0	0	0	0	0	0	0	0
98.00	0	0	0	0	0	0	0	0	0	0	0	0
99.00	0	0	0	0	0	0	0	0	0	0	0	0
100.00	0	0	0	0	0	0	0	0	0	0	0	0
101.00 Home Health Agency	127,346	81,475	0	55,131	0	15,870	0	27,136	213,183	10,206,291	123,659	0

Provider Name:
 RADY CHILDREN'S HOSPITAL—SAN DIEGO

Fiscal Period Ended:
 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	10,468	6,697	0	4,532	0	5,668	0	10,729	0	0	1,859	0
106.00	0	0	0	0	0	0	0	0	0	0	0	0
107.00 Liver Acquisition	10,468	6,697	0	4,532	0	5,668	0	10,729	0	0	3,583	0
108.00	0	0	0	0	0	0	0	0	0	0	0	0
109.00	0	0	0	0	0	0	0	0	0	0	0	0
110.00	0	0	0	0	0	0	0	0	0	0	0	0
111.00	0	0	0	0	0	0	0	0	0	0	0	0
112.00	0	0	0	0	0	0	0	0	0	0	0	0
113.00	0	0	0	0	0	0	0	0	0	0	0	0
114.00	0	0	0	0	0	0	0	0	0	0	0	0
115.00	0	0	0	0	0	0	0	0	0	0	0	0
116.00	0	0	0	0	0	0	0	0	0	0	0	0
117.00	0	0	0	0	0	0	0	0	0	0	0	0
190.00 Gift, Flower, Coffee Shop, and Canteen	34,534	22,094	0	14,950	0	3,401	0	0	0	0	0	0
191.00 Research	139,460	89,225	0	60,375	0	31,741	0	10,452	2	27	0	0
192.01 Medical Foundation	480,112	307,170	0	207,850	0	255,058	0	184,081	0	0	0	0
194.00 Non Patient Related	4,427,345	2,832,560	0	1,916,689	0	221,051	0	80,024	80	53,045	0	0
193.01	0	0	0	0	0	0	0	0	0	0	0	0
193.02	0	0	0	0	0	0	0	0	0	0	0	0
193.03	0	0	0	0	0	0	0	0	0	0	0	0
193.04	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>15,221,215</u>	<u>9,423,780</u>	<u>131,796</u>	<u>6,352,309</u>	<u>1,209,679</u>	<u>2,490,503</u>	<u>0</u>	<u>3,980,953</u>	<u>3,598,043</u>	<u>10,854,088</u>	<u>6,753,143</u>	<u>3,437,371</u>

Provider Name:
 RADY CHILDREN'S HOSPITAL—SAN DIEGO

Fiscal Period Ended:
 JUNE 30, 2011

TRIAL BALANCE EXPENSES	OTHER GEN SVC (SPECIFIC) 18.00	NONPHYSICIAN ANESTHETIST 19.00	NURSING SCHOOL 20.00	I & R SVC SAL & BENEFITS 21.00	I&R OTHER PROGRAM COSTS 22.00	PARAMEDICAL EDUCATION PROGRAM 23.00	ALLOC COST 23.01	ALLOC COST 23.02	SUBTOTAL 24.00	POST STEP-DOWN ADJUSTMENT 25.00	TOTAL COST 26.00
ANCILLARY COST CENTERS											
50.00 Operating Room	0	0	0	725,579	0	0	0	0	42,654,443		42,654,443
51.00	0	0	0	0	0	0	0	0	0		0
52.00	0	0	0	0	0	0	0	0	0		0
53.00	0	0	0	0	0	0	0	0	0		0
54.00 Radiology-Diagnostic	0	0	0	68,720	0	0	0	0	10,766,717		10,766,717
55.00	0	0	0	0	0	0	0	0	0		0
56.00 Radioisotope	0	0	0	0	0	0	0	0	845,627		845,627
57.00 Computed Tomography (CT) Scan	0	0	0	0	0	0	0	0	844,722		844,722
58.00	0	0	0	0	0	0	0	0	0		0
59.00 Cardiac Catheterization	0	0	0	0	0	0	0	0	1,736,962		1,736,962
60.00 Laboratory	0	0	0	49,528	0	0	0	0	19,457,924		19,457,924
61.00	0	0	0	0	0	0	0	0	0		0
62.00 Whole Blood and Packed Red Blood Cells	0	0	0	0	0	0	0	0	3,650,197		3,650,197
63.00	0	0	0	0	0	0	0	0	0		0
64.00	0	0	0	0	0	0	0	0	0		0
65.00 Respiratory Therapy	0	0	0	0	0	0	0	0	12,770,423		12,770,423
66.00 Physical Therapy	0	0	0	0	0	0	0	0	3,263,945		3,263,945
67.00 Occupational Therapy	0	0	0	0	0	0	0	0	3,185,407		3,185,407
68.00 Speech Pathology	0	0	0	0	0	0	0	0	4,806,708		4,806,708
69.00 Electrocardiology	0	0	0	0	0	0	0	0	2,246,928		2,246,928
70.00 Electroencephalography	0	0	0	98,436	0	0	0	0	1,381,470		1,381,470
70.04 Psychiatry	0	0	0	154,155	0	0	0	0	4,879,033		4,879,033
71.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	21,084,565		21,084,565
72.00	0	0	0	0	0	0	0	0	0		0
73.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	33,057,962		33,057,962
74.00 Renal Dialysis	0	0	0	0	0	0	0	0	2,115,583		2,115,583
75.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	945,719		945,719
76.00	0	0	0	0	0	0	0	0	0		0
78.00	0	0	0	0	0	0	0	0	0		0
79.00	0	0	0	0	0	0	0	0	0		0
80.00	0	0	0	0	0	0	0	0	0		0
81.00	0	0	0	0	0	0	0	0	0		0
82.00	0	0	0	0	0	0	0	0	0		0
83.00	0	0	0	0	0	0	0	0	0		0
84.00	0	0	0	0	0	0	0	0	0		0
85.00	0	0	0	0	0	0	0	0	0		0
86.00	0	0	0	0	0	0	0	0	0		0
87.00	0	0	0	0	0	0	0	0	0		0
87.01	0	0	0	0	0	0	0	0	0		0
88.00	0	0	0	0	0	0	0	0	0		0
89.00	0	0	0	0	0	0	0	0	0		0
90.00 Clinic	0	0	0	305,833	0	0	0	0	18,454,900		18,454,900
91.00 Emergency	0	0	0	173,347	0	0	0	0	23,396,441		23,396,441
92.00	0	0	0	0	0	0	0	0	0		0
93.00	0	0	0	0	0	0	0	0	0		0
93.01	0	0	0	0	0	0	0	0	0		0
93.02	0	0	0	0	0	0	0	0	0		0
93.03	0	0	0	0	0	0	0	0	0		0
93.04	0	0	0	0	0	0	0	0	0		0
93.05	0	0	0	0	0	0	0	0	0		0
NONREIMBURSABLE COST CENTERS											
94.00	0	0	0	0	0	0	0	0	0		0
95.00	0	0	0	0	0	0	0	0	0		0
96.00	0	0	0	0	0	0	0	0	0		0
97.00	0	0	0	0	0	0	0	0	0		0
98.00	0	0	0	0	0	0	0	0	0		0
99.00	0	0	0	0	0	0	0	0	0		0
100.00	0	0	0	0	0	0	0	0	0		0
101.00 Home Health Agency	0	0	0	0	0	0	0	0	16,515,815		16,515,815

Provider Name:

RADY CHILDREN'S HOSPITAL—SAN DIEGO

Fiscal Period Ended:

JUNE 30, 2011

TRIAL BALANCE EXPENSES	OTHER GEN SVC (SPECIFIC) 18.00	NONPHYSICIAN ANESTHETIST 19.00	NURSING SCHOOL 20.00	I & R SVC SAL & BENEFITS 21.00	I&R OTHER PROGRAM COSTS 22.00	PARAMEDICAL EDUCATION PROGRAM 23.00	ALLOC COST 23.01	ALLOC COST 23.02	SUBTOTAL 24.00	POST	TOTAL
										STEP-DOWN ADJUSTMENT 25.00	COST 26.00
105.00 Kidney Acquisition	0	0	0	0	0	0	0	0	931,147		931,147
106.00	0	0	0	0	0	0	0	0	0		0
107.00 Liver Acquisition	0	0	0	0	0	0	0	0	952,375		952,375
108.00	0	0	0	0	0	0	0	0	0		0
109.00	0	0	0	0	0	0	0	0	0		0
110.00	0	0	0	0	0	0	0	0	0		0
111.00	0	0	0	0	0	0	0	0	0		0
112.00	0	0	0	0	0	0	0	0	0		0
113.00	0	0	0	0	0	0	0	0	0		0
114.00	0	0	0	0	0	0	0	0	0		0
115.00	0	0	0	0	0	0	0	0	0		0
116.00	0	0	0	0	0	0	0	0	0		0
117.00	0	0	0	0	0	0	0	0	0		0
190.00 Gift, Flower, Coffee Shop, and Canteen	0	0	0	0	0	0	0	0	604,464		604,464
191.00 Research	0	0	0	0	0	0	0	0	11,783,717		11,783,717
192.01 Medical Foundation	0	0	0	0	0	0	0	0	149,473,287		149,473,287
194.00 Non Patient Related	0	0	0	0	0	0	0	0	76,983,869		76,983,869
193.01	0	0	0	0	0	0	0	0	0		0
193.02	0	0	0	0	0	0	0	0	0		0
193.03	0	0	0	0	0	0	0	0	0		0
193.04	0	0	0	0	0	0	0	0	0		0
TOTAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,039,593</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>628,480,088</u>	<u>0</u>	<u>628,480,088</u>

Provider Name:

Fiscal Period Ended:

RADY CHILDREN'S HOSPITAL—SAN DIEGO

JUNE 30, 2011

	CAP REL BLDG & FIX (SQ FT) 1.00	CAP REL MOV EQUIP (SQ FT) 2.00	OTHER CAP REL (SQ FT) 3.00	STAT 3.01	STAT 3.02	STAT 3.03	STAT 3.04	STAT 3.05	STAT 3.06	STAT 3.07	STAT 3.08	STAT 3.09
GENERAL SERVICE COST CENTERS												
1.00	Capital Related Costs—Buildings and Fixtures											
2.00	Capital Related Costs—Movable Equipment											
3.00												
3.01												
3.02												
3.03												
3.04												
3.05												
3.06												
3.07												
3.08												
3.09												
4.00	Employee Benefits	7,201	7,201									
5.01												
5.02												
5.03												
5.04												
5.05												
5.06												
5.07												
5.08												
5.00	Administrative and General	117,928	117,928									
6.00	Maintenance and Repairs	10,599	10,599									
7.00	Operation of Plant	27,478	27,478									
8.00	Laundry and Linen Service											
9.00	Housekeeping	3,152	3,152									
10.00	Dietary	7,847	7,847									
11.00	Cafeteria	5,694	5,694									
12.00												
13.00	Nursing Administration	1,430	1,430									
14.00	Central Services and Supply	10,340	10,340									
15.00	Pharmacy	6,730	6,730									
16.00	Medical Records and Library	7,680	7,680									
17.00	Social Service											
18.00												
19.00												
20.00												
21.00	Intern & Res. Services-Salary & Fringes Approved	2,910	2,910									
22.00												
23.00												
23.01												
23.02												
INPATIENT ROUTINE COST CENTERS												
30.00	Adults and Pediatrics	169,473	169,473									
31.00	Intensive Care Unit	57,367	57,367									
32.00												
33.00												
34.00												
35.00												
40.00												
41.00												
42.00												
43.00												
44.00												
45.00	Nursing Facility	9,989	9,989									
46.00	Other Long Term Care	7,727	7,727									
47.00												

Provider Name:
RADY CHILDREN'S HOSPITAL—SAN DIEGO

Fiscal Period Ended:
JUNE 30, 2011

	EMP BENE (GROSS SALARIES)	STAT 5.01	STAT 5.02	STAT 5.03	STAT 5.04	STAT 5.05	STAT 5.06	STAT 5.07	STAT 5.08	RECON- CILIATION	ADM & GEN (ACCUM COST)	MANT & REPAIRS
	4.00										5.00	6.00
ANCILLARY COST CENTERS												
50.00	Operating Room	15,017,434									30,562,128	53,866
51.00											0	
52.00											0	
53.00											0	
54.00	Radiology-Diagnostic	4,337,069									8,372,415	16,086
55.00											0	
56.00	Radioisotope	174,878									720,922	
57.00	Computed Tomography (CT) Scan	434,232									618,128	
58.00											0	
59.00	Cardiac Catheterization	634,980									1,062,692	2,643
60.00	Laboratory	5,424,393									15,764,746	16,244
61.00											0	
62.00	Whole Blood and Packed Red Blood Cells	471,215									3,044,510	3,093
63.00											0	
64.00											0	
65.00	Respiratory Therapy	7,708,087									10,786,845	
66.00	Physical Therapy	1,724,627									2,672,202	2,968
67.00	Occupational Therapy	1,498,022									2,449,206	8,443
68.00	Speech Pathology	2,458,110									3,749,696	6,066
69.00	Electrocardiology	807,225									1,657,871	8,894
70.00	Electroencephalography	545,984									912,585	1,112
70.04	Psychiatry	1,901,860									3,563,273	15,581
71.00	Medical Supplies Charged to Patients										17,788,708	
72.00											0	
73.00	Drugs Charged to Patients										28,154,743	
74.00	Renal Dialysis	843,477									1,682,010	3,055
75.00	ASC (Non-Distinct Part)	289,054									719,484	
76.00											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											0	
89.00											0	
90.00	Clinic	6,720,609									13,261,799	67,662
91.00	Emergency	11,153,555									18,263,239	34,864
92.00											0	
93.00											0	
93.01											0	
93.02											0	
93.03											0	
93.04											0	
93.05											0	
NONREIMBURSABLE COST CENTERS												
94.00											0	
95.00											0	
96.00											0	
97.00											0	
98.00											0	
99.00											0	
100.00											0	
101.00	Home Health Agency	2,633,549									4,930,069	7,117

STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:
 RADY CHILDREN'S HOSPITAL—SAN DIEGO

Fiscal Period Ended:
 JUNE 30, 2011

	EMP BENE (GROSS SALARIES) 4.00	STAT 5.01	STAT 5.02	STAT 5.03	STAT 5.04	STAT 5.05	STAT 5.06	STAT 5.07	STAT 5.08	RECON- CILIATION	ADM & GEN (ACCUM COST) 5.00	MANT & REPAIRS 6.00
105.00 Kidney Acquisition	124,415										775,480	585
106.00											0	
107.00 Liver Acquisition	124,415										792,451	585
108.00											0	
109.00											0	
110.00											0	
111.00											0	
112.00											0	
113.00											0	
114.00											0	
115.00											0	
116.00											0	
117.00											0	
190.00 Gift, Flower, Coffee Shop, and Canteen	108,286										460,735	1,930
191.00 Research	1,902,854										9,965,416	7,794
192.01 Medical Foundation	13,328,189										128,817,169	26,832
194.00 Non Patient Related	10,518,547										58,694,757	247,431
193.01											0	
193.02											0	
193.03											0	
193.04											0	
TOTAL	220,364,029	0	0	0	0	0	0	0	0		546,876,276	850,668
COST TO BE ALLOCATED	6,338,387	0	0	0	0	0	0	0	0		81,603,812	15,221,215
UNIT COST MULTIPLIER - SCH 8	0.028763	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000		0.149218	17.893250

Provider Name:

RADY CHILDREN'S HOSPITAL—SAN DIEGO

Fiscal Period Ended:

JUNE 30, 2011

	OPER PLANT (SQ FT) 7.00	LAUNDRY & LINEN (PAT. DAYS) 8.00	HOUSE-KEEPING (SQ FT) 9.00	DIETARY (PATIENT DAYS) 10.00	CAFETERIA (PAID FTE'S) 11.00	MAINT OF PERSONNEL 12.00	NURSING ADMIN (NURSE HR) 13.00	CENT SERV & SUPPLY (CSTD REQUIS) 14.00	PHARMACY (COST REQUIS) 15.00	MED REC (GROSS CHARGES) 16.00	SOC SERV (PAT DAYS) 17.00	OTHER SVC (TIME SPENT) 18.00
GENERAL SERVICE COST CENTERS												
1.00	Capital Related Costs—Buildings and Fixtures											
2.00	Capital Related Costs—Movable Equipment											
3.00												
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												
13.00	Nursing Administration											
14.00	Central Services and Supply											
15.00	Pharmacy											
16.00	Medical Records and Library											
17.00	Social Service											
18.00												
19.00												
20.00												
21.00	Intern & Res. Services-Salary & Fringes Approved											
22.00												
23.00												
23.01												
23.02												
INPATIENT ROUTINE COST CENTERS												
30.00	Adults and Pediatrics											
31.00	Intensive Care Unit											
32.00												
33.00												
34.00												
35.00												
40.00												
41.00												
42.00												
43.00												
44.00												
45.00	Nursing Facility											
46.00	Other Long Term Care											
47.00												

Provider Name:

RADY CHILDREN'S HOSPITAL—SAN DIEGO

Fiscal Period Ended:

JUNE 30, 2011

	OPER PLANT (SQ FT) 7.00	LAUNDRY & LINEN (PAT. DAYS) 8.00	HOUSE-KEEPING (SQ FT) 9.00	DIETARY (PATIENT DAYS) 10.00	CAFETERIA (PAID FTE'S) 11.00	MAINT OF PERSONNEL 12.00	NURSING ADMIN (NURSE HR) 13.00	CENT SERV & SUPPLY (CSTD REQUIS) 14.00	PHARMACY (COST REQUIS) 15.00	MED REC (GROSS CHARGES) 16.00	SOC SERV (PAT DAYS) 17.00	OTHER SVC (TIME SPENT) 18.00
ANCILLARY COST CENTERS												
50.00	Operating Room	53,866				172	9,105,191	11,543,496	433,339	332,192,885		
51.00												
52.00												
53.00												
54.00	Radiology-Diagnostic	16,086	16,086		60		538,077	10,897	75,855	69,701,988		
55.00												
56.00	Radioisotope				1			1,428	146	3,351,054		
57.00	Computed Tomography (CT) Scan				4		1,856	2,782	2,190	27,385,056		
58.00												
59.00	Cardiac Catheterization	2,643	2,643		5		186,300	1,624,682	18,258	14,414,580		
60.00	Laboratory	16,244	16,244		79			7,846	1,405	128,155,092		
61.00												
62.00	Whole Blood and Packed Red Blood Cells	3,093	3,093		5			14,081	533	5,974,243		
63.00												
64.00												
65.00	Respiratory Therapy				93		654	3,195	3,715	56,928,048		
66.00	Physical Therapy	2,968	2,968		25		100,807	7,079	93	10,345,720		
67.00	Occupational Therapy	8,443	8,443		20		51,539	2,073	63	6,861,778		
68.00	Speech Pathology	6,066	6,066		32		83,505	830,198		14,559,610		
69.00	Electrocardiology	8,894	8,894		1		77	14,094		1,694,476		
70.00	Electroencephalography	1,112	1,112		17		187,384	2,270	361	35,191,985		
70.04	Psychiatry	15,581	15,581		34		18,939			2,699,885		
71.00	Medical Supplies Charged to Patients							2,308,908	65,209	28,778,196		
72.00												
73.00	Drugs Charged to Patients									150,794,881		
74.00	Renal Dialysis	3,055	3,055		6		610,271	65,764	8,871	2,717,899		
75.00	ASC (Non-Distinct Part)				13		165,020	40,688	16,490	16,162,396		
76.00												
78.00												
79.00												
80.00												
81.00												
82.00												
83.00												
84.00												
85.00												
86.00												
87.00												
87.01												
88.00												
89.00												
90.00	Clinic	67,662	67,662		93		2,923,898	10,379		31,778,122		
91.00	Emergency	34,864	34,864		112		7,254,602	75,590	24,700	91,182,963		
92.00												
93.00												
93.01												
93.02												
93.03												
93.04												
93.05												
NONREIMBURSABLE COST CENTERS												
94.00												
95.00												
96.00												
97.00												
98.00												
99.00												
100.00												
101.00	Home Health Agency	7,117	7,117		14		552,777	1,076,801	13,212,716	26,561,901		

STATE OF CALIFORNIA

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

SCHEDULE 9.2

Provider Name:

Fiscal Period Ended:

RADY CHILDREN'S HOSPITAL—SAN DIEGO

JUNE 30, 2011

	OPER PLANT (SQ FT) 7.00	LAUNDRY & LINEN (PAT. DAYS) 8.00	HOUSE- KEEPING (SQ FT) 9.00	DIETARY (PATIENT DAYS) 10.00	CAFETERIA (PAID FTE'S) 11.00	MAINT OF PERSONNEL 12.00	NURSING ADMIN (NURSE HR) 13.00	CENT SERV & SUPPLY (CSTD REQUIS) 14.00	PHARMACY (COST REQUIS) 15.00	MED REC (GROSS CHARGES) 16.00	SOC SERV (PAT DAYS) 17.00	OTHER SVC (TIME SPENT) 18.00
105.00 Kidney Acquisition	585		585		5		218,550			399,305		
106.00												
107.00 Liver Acquisition	585		585		5		218,550			769,689		
108.00												
109.00												
110.00												
111.00												
112.00												
113.00												
114.00												
115.00												
116.00												
117.00												
190.00 Gift, Flower, Coffee Shop, and Canteen	1,930		1,930		3							
191.00 Research	7,794		7,794		28		212,927	9	35			
192.01 Medical Foundation	26,832		26,832		225		3,749,912					
194.00 Non Patient Related	247,431		247,431		195		1,630,172	406	68,670			
193.01												
193.02												
193.03												
193.04												
TOTAL	823,190	93,192	820,038	93,192	2,197	0	81,095,770	18,173,968	14,051,331	1,450,578,075	93,192	0
COST TO BE ALLOCATED	9,423,780	131,796	6,352,309	1,209,679	2,490,503	0	3,980,953	3,598,043	10,854,088	6,753,143	3,437,371	0
UNIT COST MULTIPLIER - SCH 8	11.447879	1.414245	7.746359	12.980503	1133.592626	0.000000	0.049090	0.197978	0.772460	0.004655	36.884833	0.000000

Provider Name:

RADY CHILDREN'S HOSPITAL—SAN DIEGO

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

GENERAL SERVICE COST CENTERS

- 1.00 Capital Related Costs—Buildings and Fixtures
- 2.00 Capital Related Costs—Movable Equipment
- 3.00
- 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
- 13.00 Nursing Administration
- 14.00 Central Services and Supply
- 15.00 Pharmacy
- 16.00 Medical Records and Library
- 17.00 Social Service
- 18.00
- 19.00
- 20.00
- 21.00 Intern & Res. Services-Salary & Fringes Approved
- 22.00
- 23.00
- 23.01
- 23.02

INPATIENT ROUTINE COST CENTERS

- 30.00 Adults and Pediatrics 3,514
- 31.00 Intensive Care Unit 466
- 32.00
- 33.00
- 34.00
- 35.00
- 40.00
- 41.00
- 42.00
- 43.00
- 44.00
- 45.00 Nursing Facility
- 46.00 Other Long Term Care
- 47.00

Provider Name:

RADY CHILDREN'S HOSPITAL—SAN DIEGO

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
ANCILLARY COST CENTERS							
50.00	Operating Room		1,172				
51.00							
52.00							
53.00							
54.00	Radiology-Diagnostic		111				
55.00							
56.00	Radioisotope						
57.00	Computed Tomography (CT) Scan						
58.00							
59.00	Cardiac Catheterization						
60.00	Laboratory		80				
61.00							
62.00	Whole Blood and Packed Red Blood Cells						
63.00							
64.00							
65.00	Respiratory Therapy						
66.00	Physical Therapy						
67.00	Occupational Therapy						
68.00	Speech Pathology						
69.00	Electrocardiology						
70.00	Electroencephalography		159				
70.04	Psychiatry		249				
71.00	Medical Supplies Charged to Patients						
72.00							
73.00	Drugs Charged to Patients						
74.00	Renal Dialysis						
75.00	ASC (Non-Distinct Part)						
76.00							
78.00							
79.00							
80.00							
81.00							
82.00							
83.00							
84.00							
85.00							
86.00							
87.00							
87.01							
88.00							
89.00							
90.00	Clinic		494				
91.00	Emergency		280				
92.00							
93.00							
93.01							
93.02							
93.03							
93.04							
93.05							
NONREIMBURSABLE COST CENTERS							
94.00							
95.00							
96.00							
97.00							
98.00							
99.00							
100.00							
101.00	Home Health Agency						

Provider Name:

RADY CHILDREN'S HOSPITAL—SAN DIEGO

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
105.00 Kidney Acquisition							
106.00							
107.00 Liver Acquisition							
108.00							
109.00							
110.00							
111.00							
112.00							
113.00							
114.00							
115.00							
116.00							
117.00							
190.00 Gift, Flower, Coffee Shop, and Canteen							
191.00 Research							
192.01 Medical Foundation							
194.00 Non Patient Related							
193.01							
193.02							
193.03							
193.04							
TOTAL	0	0	6,525	0	0	0	0
COST TO BE ALLOCATED	0	0	4,039,593	0	0	0	0
UNIT COST MULTIPLIER - SCH 8	0.000000	0.000000	619.094739	0.000000	0.000000	0.000000	0.000000

TRIAL BALANCE OF EXPENSES

Provider Name:
RADY CHILDREN'S HOSPITAL—SAN DIEGO

Fiscal Period Ended:
JUNE 30, 2011

		AUDITED	REVISIONS (From Sch 10A)	REVISED
	GENERAL SERVICE COST CENTERS			
1.00	Capital Related Costs—Buildings and Fixtures	\$ 26,138,864	\$ 0	\$ 26,138,864
2.00	Capital Related Costs—Movable Equipment	12,524,755	0	12,524,755
3.00		0	0	0
3.01		0	0	0
3.02		0	0	0
3.03		0	0	0
3.04		0	0	0
3.05		0	0	0
3.06		0	0	0
3.07		0	0	0
3.08		0	0	0
3.09		0	0	0
4.00	Employee Benefits	6,056,130	0	6,056,130
5.01		0	0	0
5.02		0	0	0
5.03		0	0	0
5.04		0	0	0
5.05		0	0	0
5.06		0	0	0
5.07		0	0	0
5.08		0	0	0
5.00	Administrative and General	75,901,659	0	75,901,659
6.00	Maintenance and Repairs	12,738,218	0	12,738,218
7.00	Operation of Plant	6,656,500	0	6,656,500
8.00	Laundry and Linen Service	111,993	0	111,993
9.00	Housekeeping	5,251,406	0	5,251,406
10.00	Dietary	491,795	0	491,795
11.00	Cafeteria	1,715,098	0	1,715,098
12.00		0	0	0
13.00	Nursing Administration	3,257,003	0	3,257,003
14.00	Central Services and Supply	2,331,320	0	2,331,320
15.00	Pharmacy	8,787,963	0	8,787,963
16.00	Medical Records and Library	5,130,323	0	5,130,323
17.00	Social Service	2,907,558	0	2,907,558
18.00		0	0	0
19.00		0	0	0
20.00		0	0	0
21.00	Intern & Res. Services-Salary & Fringes Approved	3,252,665	0	3,252,665
22.00		0	0	0
23.00		0	0	0
23.01		0	0	0
23.02		0	0	0
	INPATIENT ROUTINE COST CENTERS			
30.00	Adults and Pediatrics	43,025,164	0	43,025,164
31.00	Intensive Care Unit	58,678,731	0	58,678,731
32.00		0	0	0
33.00		0	0	0
34.00		0	0	0
35.00		0	0	0
40.00		0	0	0
41.00		0	0	0
42.00		0	0	0
43.00		0	0	0
44.00		0	0	0
45.00	Nursing Facility	2,421,564	0	2,421,564
46.00	Other Long Term Care	4,358,334	0	4,358,334
47.00		0	0	0

TRIAL BALANCE OF EXPENSES

Provider Name:
RADY CHILDREN'S HOSPITAL—SAN DIEGO

Fiscal Period Ended:
JUNE 30, 2011

		AUDITED	REVISIONS (From Sch 10A)	REVISED
	ANCILLARY COST CENTERS			
50.00	Operating Room	\$ 28,018,800	\$ 0	\$ 28,018,800
51.00		0	0	0
52.00		0	0	0
53.00		0	0	0
54.00	Radiology-Diagnostic	7,617,146	0	7,617,146
55.00		0	0	0
56.00	Radioisotope	715,892	0	715,892
57.00	Computed Tomography (CT) Scan	605,638	0	605,638
58.00		0	0	0
59.00	Cardiac Catheterization	940,831	0	940,831
60.00	Laboratory	14,972,009	0	14,972,009
61.00		0	0	0
62.00	Whole Blood and Packed Red Blood Cells	2,909,720	0	2,909,720
63.00		0	0	0
64.00		0	0	0
65.00	Respiratory Therapy	10,565,135	0	10,565,135
66.00	Physical Therapy	2,506,260	0	2,506,260
67.00	Occupational Therapy	2,075,179	0	2,075,179
68.00	Speech Pathology	3,441,225	0	3,441,225
69.00	Electrocardiology	1,286,036	0	1,286,036
70.00	Electroencephalography	853,294	0	853,294
70.04	Psychiatry	2,897,843	0	2,897,843
71.00	Medical Supplies Charged to Patients	17,788,708	0	17,788,708
72.00		0	0	0
73.00	Drugs Charged to Patients	28,154,743	0	28,154,743
74.00	Renal Dialysis	1,538,002	0	1,538,002
75.00	ASC (Non-Distinct Part)	711,170	0	711,170
76.00		0	0	0
78.00		0	0	0
79.00		0	0	0
80.00		0	0	0
81.00		0	0	0
82.00		0	0	0
83.00		0	0	0
84.00		0	0	0
85.00		0	0	0
86.00		0	0	0
87.00		0	0	0
87.01			0	0
88.00			0	0
89.00		0	0	0
90.00	Clinic	10,416,355	0	10,416,355
91.00	Emergency	16,575,867	0	16,575,867
92.00		0	0	0
93.00		0	0	0
93.01		0	0	0
93.02		0	0	0
93.03		0	0	0
93.04		0	0	0
93.05		0	0	0
	SUBTOTAL	\$ 436,326,896	\$ 0	\$ 436,326,896
	NONREIMBURSABLE COST CENTERS			
94.00		0	0	0
95.00		0	0	0
96.00			0	0
97.00			0	0

TRIAL BALANCE OF EXPENSES

Provider Name:
RADY CHILDREN'S HOSPITAL—SAN DIEGO

Fiscal Period Ended:
JUNE 30, 2011

		AUDITED	REVISIONS (From Sch 10A)	REVISED
98.00			0	0
99.00			0	0
100.00			0	0
101.00	Home Health Agency	4,575,356	0	4,575,356
105.00	Kidney Acquisition	748,971	0	748,971
106.00			0	0
107.00	Liver Acquisition	765,942	0	765,942
108.00			0	0
109.00			0	0
110.00			0	0
111.00			0	0
112.00			0	0
113.00			0	0
114.00			0	0
115.00			0	0
116.00			0	0
117.00			0	0
190.00	Gift, Flower, Coffee Shop, and Canteen	381,970	0	381,970
191.00	Research	9,605,183	0	9,605,183
192.01	Medical Foundation	127,382,077	0	127,382,077
194.00	Non Patient Related	48,693,693	0	48,693,693
193.01			0	0
193.02			0	0
193.03			0	0
193.04			0	0
	SUBTOTAL	\$ 192,153,192	\$ 0	\$ 192,153,192
200	TOTAL	\$ 628,480,088	\$ 0	\$ 628,480,088

(To Schedule 8)

Provider Name							Fiscal Period		NPI		Revisions
RADY CHILDREN'S HOSPITAL—SAN DIEGO							JULY 1, 2010 THROUGH JUNE 30, 2011		1710065933		2
Report References							Explanation of Audit Adjustments		As Audited	Increase (Decrease)	As Revised
Rev. No.	Revised Audit Report	Audit Report									
		Sch	Part	Title	Line	Col.					
REVISIONS TO OTHER MATTERS											
1	Contract 1	Contract 1			9.00		Medi-Cal Overpayments—Contract Revision to adjustment 16. To partially reverse the recovery of Medi-Cal overpayments for inpatient claims based on an agreement between the parties. INFORMAL APPEAL FINDING—ISSUE #1 CASE NUMBER: HA13-0611-858H-TW		\$50,282	(\$24,682)	\$25,600 *
2	Contract 1	Contract 1			9.00		Medi-Cal Overpayments—Contract Revision to adjustment 17. To partially reverse the recovery of Medi-Cal overpayments for outpatient claims based on an agreement between the parties. INFORMAL APPEAL FINDING—ISSUE #1 CASE NUMBER: HA13-0611-858H-TW		\$25,600	(\$5,237)	\$20,363

*Balance carried forward from prior/to subsequent adjustments