

**REPORT
ON THE
COST REPORT REVIEW**

**CHILDREN'S HOSPITAL AT MISSION
MISSION VIEJO, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1699868398**

**FISCAL PERIOD ENDED
JUNE 30, 2010**

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

**Section Chief: Margaret A. Varho
Audit Supervisor: Margaret A. Varho
Auditors: Huyen Stefan and Oscar Herrera**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

Date: March 19, 2013

William Rohde
Vice President, Finance – Hospital Operations
Chief Financial Officer
Children's Hospital of Orange County
455 South Main Street
Orange, CA 92868-3874

PROVIDER: CHILDREN'S HOSPITAL AT MISSION
NATIONAL PROVIDER IDENTIFIER (NPI) 1699868398
FISCAL PERIOD ENDED JUNE 30, 2010

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

In our opinion, the audited settlement for the fiscal period due the State in the amount of \$85,564 presented in the Summary of Findings represents a proper determination in accordance with the reimbursement principles of applicable programs.

This audit report includes the:

1. Summary of Findings
2. Computation of Medi-Cal Reimbursement Settlement (NONCONTRACT Schedules)
3. Computation of Medi-Cal Reimbursement Settlement (AB 5 and AB 1185 – Summary of Reductions)
4. 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

William Rohde
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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. 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 AT MISSION

Fiscal Period Ended:
JUNE 30, 2010

	SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1) Provider NPI: 1699868398		
Reported	\$ 274,040	
Net Change	\$ (359,604)	
Audited Amount Due Provider (State)	\$ (85,564)	
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:		
Reported		\$ 0
Net Change		\$ 0
Audited Cost		\$ 0
Audited Amount Due Provider (State)	\$ 0	
5. Distinct Part Nursing Facility (DPNF SCH 1) Provider NPI:		
Reported		\$ 0.00
Net Change		\$ 0.00
Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)	\$ 0	
6. Distinct Part Nursing Facility (DPNF SCH 1-1) Provider NPI:		
Reported		\$ 0.00
Net Change		\$ 0.00
Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)	\$ 0	
7. Adult Subacute (ADULT SUBACUTE SCH 1) Provider NPI:		
Reported		\$ 0.00
Net Change		\$ 0.00
Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)	\$ 0	
8. Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7)	\$ (85,564)	
9. Total Medi-Cal Cost		\$ 0

SUMMARY OF FINDINGS

Provider Name:
CHILDREN'S HOSPITAL AT MISSION

Fiscal Period Ended:
JUNE 30, 2010

	SETTLEMENT	COST
10. Subacute (SUBACUTE SCH 1-1)		
Provider NPI:		
Reported		\$ 0.00
Net Change		\$ 0.00
Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)	\$ 0	
11. Rural Health Clinic (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)	\$ (85,564)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
CHILDREN'S HOSPITAL AT MISSION

Fiscal Period Ended:
JUNE 30, 2010

Provider NPI:
1699868398

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ 5,067,761	\$ 5,113,200
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)	\$ 5,067,761	\$ 5,113,200
6. Interim Payments (Adj 6)	\$ (4,793,721)	\$ (4,950,939)
7. Balance Due Provider (State)	\$ 274,040	\$ 162,261
8. Duplicate Payments (Adj)	\$ 0	\$ 0
9. AB5 and AB1183 Reductions (Schedule A)	\$ 0	\$ (247,825)
10. \$	\$ 0	0
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ 274,040	\$ (85,564)
	(To Summary of Findings)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT
AB 5 and AB 1183 - SUMMARY OF REDUCTIONS

Provider Name:
CHILDREN'S HOSPITAL AT MISSION

Fiscal Period Ended:
June 30, 2010

Provider No.
1699868398

1. 10% Reduction to Noncontract Services for 07/01/08 Through 9/30/08 (SCHEDULE A-1)	\$ <u>0</u>
2. Reduction to Noncontract Services for 10/01/08 Through 04/05/09 (SCHEDULE A-2)	<u>0</u>
3. 10% Reduction to Noncontract Services for 04/06/09 Through 04/12/11 (SCHEDULE A-3)	<u>247,825</u>
4. 10% Reduction to HFPAs < 3 Hospitals for 07/01/08 Through 04/12/11 (SCHEDULE A-4)	<u>0</u>
5. 10% Reduction to Rural Health Hospitals for 07/01/08 Through 10/31/08 (SCHEDULE A-5)	<u>0</u>
6. 10% Reduction to Rural Health Hospitals for 07/01/09 Through 02/23/10 (SCHEDULE A-6)	<u>0</u>
7. Total Noncontract AB 5 AND AB 1183 Reductions	\$ <u><u>247,825</u></u> (To Schedule 1, Line 9)

COMPUTATION OF LESSER OF
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:
CHILDREN'S HOSPITAL AT MISSIONFiscal Period Ended:
JUNE 30, 2010Provider NPI:
1699868398

	REPORTED	AUDITED
REASONABLE COST OF MEDI-CAL INPATIENT SERVICES		
1. Cost of Covered Services (Schedule 3)	\$ <u>5,246,036</u>	\$ <u>5,295,079</u>
CHARGES FOR MEDI-CAL INPATIENT SERVICES		
2. Inpatient Routine Service Charges (Adj 4)	\$ <u>9,293,146</u>	\$ <u>9,616,578</u>
3. Inpatient Ancillary Service Charges (Adj 4)	\$ <u>6,084,809</u>	\$ <u>6,317,641</u>
4. Total Charges - Medi-Cal Inpatient Services	\$ <u>15,377,955</u>	\$ <u>15,934,219</u>
5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ <u>10,131,919</u>	\$ <u>10,639,140</u>
6. Excess of Reasonable Cost Over Customary Charges (Line 1 minus Line 4)	\$ <u>0</u>	\$ <u>0</u>
	(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:
CHILDREN'S HOSPITAL AT MISSIONFiscal Period Ended:
JUNE 30, 2010Provider NPI:
1699868398

	REPORTED	AUDITED
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ 1,161,192	\$ 1,212,856
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ 4,084,844	\$ 4,082,223
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)	\$ 5,246,036	\$ 5,295,079
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	\$ (See Schedule 1)	\$ 0
8. SUBTOTAL	\$ 5,246,036	\$ 5,295,079 (To Schedule 2)
9. Coinsurance (Adj 5)	\$ (178,275)	\$ (174,255)
10. Patient and Third Party Liability (Adj 5)	\$	\$ (7,624)
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ 5,067,761	\$ 5,113,200 (To Schedule 1)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
CHILDREN'S HOSPITAL AT MISSIONFiscal Period Ended:
JUNE 30, 2010Provider NPI:
1699868398

GENERAL SERVICE UNIT NET OF SWING-BED COSTS

	REPORTED	AUDITED
1. Total Inpatient Days (include private & swing-bed) (Adj)	3,867	3,867
2. Inpatient Days (include private, exclude swing-bed)	3,867	3,867
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj)	3,867	3,867
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) (Adjs 2,7)	234	228

INPATIENT DAYS

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

SWING-BED ADJUSTMENT

17. Medicare NF Swing-Bed Rates through Dec 31 (Adj)	\$ 0.00	\$ 0.00
18. Medicare NF Swing-Bed Rates after Dec 31 (Adj)	\$ 0.00	\$ 0.00
19. Medi-Cal NF Swing-Bed Rates through July 31 (Adj)	\$ 0.00	\$ 0.00
20. Medi-Cal NF Swing-Bed Rates after July 31 (Adj)	\$ 0.00	\$ 0.00
21. Total Routine Serv Cost (Sch 8, Line 25, Col 27)	\$ 8,814,135	\$ 8,814,143
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)	\$ 8,814,135	\$ 8,814,143

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 17,268,072	\$ 17,268,072
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 17,268,072	\$ 17,268,072
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 0.510430	\$ 0.510430
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)	\$ 4,465.50	\$ 4,465.50
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)	\$ 8,814,135	\$ 8,814,143

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 2,279.32	\$ 2,279.32
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 533,361	\$ 519,685
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 3,551,483	\$ 3,562,538
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 4,084,844	\$ 4,082,223

(To Schedule 3)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
CHILDREN'S HOSPITAL AT MISSIONFiscal Period Ended:
JUNE 30, 2010Provider NPI:
1699868398

	REPORTED	AUDITED
SPECIAL CARE AND/OR NURSERY UNITS		
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 33, 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 26, Col 27)	\$ 14,927,309	\$ 14,927,283
7. Total Inpatient Days (Adj)	5,401	5,401
8. Average Per Diem Cost	\$ 2,763.80	\$ 2,763.80
9. Medi-Cal Inpatient Days (Adjs 2,7)	1,285	1,289
10. Cost Applicable to Medi-Cal	\$ 3,551,483	\$ 3,562,538
CORONARY CARE UNIT		
11. Total Inpatient Routine Cost (Sch 8, Line 27, Col 27)	\$ 0	\$ 0
12. Total Inpatient Days (Adj)	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Adj)	0	0
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0
NEONATAL INTENSIVE CARE UNIT		
16. Total Inpatient Routine Cost (Sch 8, Line 28, Col 27)	\$ 0	\$ 0
17. Total Inpatient Days (Adj)	0	0
18. Average Per Diem Cost	\$ 0.00	\$ 0.00
19. Medi-Cal Inpatient Days (Adj)	0	0
20. Cost Applicable to Medi-Cal	\$ 0	\$ 0
SURGICAL INTENSIVE CARE UNIT		
21. Total Inpatient Routine Cost (Sch 8, Line 29, Col 27)	\$ 0	\$ 0
22. Total Inpatient Days (Adj)	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Adj)	0	0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
ADMINISTRATIVE DAYS		
26. Per Diem Rate (Adj)	\$ 0.00	\$ 0.00
27. Medi-Cal Inpatient Days (Adj)	0	0
28. Cost Applicable to Medi-Cal	\$ 0	\$ 0
ADMINISTRATIVE DAYS		
29. Per Diem Rate (Adj)	\$ 0.00	\$ 0.00
30. Medi-Cal Inpatient Days (Adj)	0	0
31. Cost Applicable to Medi-Cal	\$ 0	\$ 0
32. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,28,31)	\$ 3,551,483	\$ 3,562,538

(To Schedule 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
CHILDREN'S HOSPITAL AT MISSIONFiscal Period Ended:
JUNE 30, 2010Provider NPI:
1699868398

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
0		
26. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
27. Total Inpatient Days (Adj)	0	0
28. Average Per Diem Cost	\$ 0.00	\$ 0.00
29. Medi-Cal Inpatient Days (Adj)	0	0
30. Cost Applicable to Medi-Cal	\$ 0	\$ 0
31. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,30)	\$ 0	\$ 0

(To Schedule 4)

ADJUSTMENTS TO MEDI-CAL CHARGES

Provider Name:
CHILDREN'S HOSPITAL AT MISSION

Fiscal Period Ended:
JUNE 30, 2010

Provider NPI:
1699868398

ANCILLARY CHARGES		REPORTED	ADJUSTMENTS (Adj 3)	AUDITED
37.00	Operating Room	\$ 445,068	\$ 44,721	\$ 489,789
38.00	Recovery Room			0
39.00	Delivery Room and Labor Room			0
40.00	Anesthesiology			0
41.00	Radiology - Diagnostic	458,587	21,573	480,160
41.01				0
41.02				0
42.00	Radiology - Therapeutic			0
43.00	Radioisotope	5,005	165	5,170
44.00	Laboratory			0
44.01	Pathological Lab			0
46.00	Whole Blood	12,094	498	12,592
47.00	Blood Storing and Processing			0
48.00	Intravenous Therapy			0
49.00	Respiratory Therapy	1,837,865	32,010	1,869,875
50.00	Physical Therapy	44,272	4,946	49,218
51.00	Occupational Therapy			0
52.00	Speech Pathology			0
53.00	Electrocardiology	159,802	(215)	159,587
54.00	Electroencephalography	3,749		3,749
55.00	Medical Supplies Charged to Patients	220,883	31,527	252,410
56.00	Drugs Charged to Patients	1,504,768	50,730	1,555,498
57.00	Renal Dialysis			0
58.00	ASC (Non-Distinct Part)			0
59.00	Pathology	1,037,889	33,802	1,071,691
59.01	G.I. Lab	9,566		9,566
59.02				0
59.03				0
60.00	Clinic			0
60.01	Other Clinic Services			0
61.00	Emergency	345,261	13,075	358,336
62.00	Observation Beds			0
71.00				0
82.00				0
83.00				0
84.00				0
85.00				0
86.00				0
TOTAL MEDI-CAL ANCILLARY CHARGES		\$ 6,084,809	\$ 232,832	\$ 6,317,641

(To Schedule 5)

Provider Name:
CHILDREN'S HOSPITAL AT MISSION

Fiscal Period Ended:
JUNE 30, 2010

	TRIAL BALANCE EXPENSES	ALLOC COST 4.08	EMPLOYEE BENEFITS 5.00	ALLOC COST 6.01	ALLOC COST 6.02	ALLOC COST 6.03	ALLOC COST 6.04	ALLOC COST 6.05	ALLOC COST 6.06	ALLOC COST 6.07	ALLOC COST 6.08	ACCUMULATE COST	ADMIN- TRATIVE & GENERAL 6.00
ANCILLARY COST CENTERS													
37.00	Operating Room	0	0	0	0	0	0	0	0	0	0	2,091,294	624,662
38.00	Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00	Delivery Room and Labor Room	0	0	0	0	0	0	0	0	0	0	0	0
40.00	Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
41.00	Radiology - Diagnostic	0	0	0	0	0	0	0	0	0	0	2,817,910	841,700
41.01		0	0	0	0	0	0	0	0	0	0	0	0
41.02		0	0	0	0	0	0	0	0	0	0	0	0
42.00	Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
43.00	Radioisotope	0	0	0	0	0	0	0	0	0	0	29,940	8,943
44.00	Laboratory	0	0	0	0	0	0	0	0	0	0	0	0
44.01	Pathological Lab	0	0	0	0	0	0	0	0	0	0	0	0
46.00	Whole Blood	0	0	0	0	0	0	0	0	0	0	66,259	19,791
47.00	Blood Storing and Processing	0	0	0	0	0	0	0	0	0	0	0	0
48.00	Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	854,751	255,311
50.00	Physical Therapy	0	0	0	0	0	0	0	0	0	0	418,662	125,053
51.00	Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0
52.00	Speech Pathology	0	0	0	0	0	0	0	0	0	0	0	0
53.00	Electrocardiology	0	0	0	0	0	0	0	0	0	0	265,376	79,267
54.00	Electroencephalography	0	0	0	0	0	0	0	0	0	0	105,117	31,398
55.00	Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0	946,493	282,714
56.00	Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	1,617,641	483,184
57.00	Renal Dialysis	0	0	0	0	0	0	0	0	0	0	0	0
58.00	ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
59.00	Pathology	0	0	0	0	0	0	0	0	0	0	1,018,445	304,206
59.01	G.I. Lab	0	0	0	0	0	0	0	0	0	0	36,690	10,959
59.02		0	0	0	0	0	0	0	0	0	0	0	0
59.03		0	0	0	0	0	0	0	0	0	0	0	0
60.00	Clinic	0	13,998	0	0	0	0	0	0	0	0	357,578	106,807
60.01	Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0	0
61.00	Emergency	0	0	0	0	0	0	0	0	0	0	4,429,815	1,323,170
62.00	Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
71.00		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
NONREIMBURSABLE COST CENTER:													
96.00	Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	0	0	0	0
97.00	Research	0	0	0	0	0	0	0	0	0	0	0	0
98.00	Physicians' Private Office	0	0	0	0	0	0	0	0	0	0	9,341	2,790
100.00	Marketing	0	0	0	0	0	0	0	0	0	0	692,146	206,742
100.01		0	0	0	0	0	0	0	0	0	0	0	0
100.02		0	0	0	0	0	0	0	0	0	0	0	0
100.03		0	0	0	0	0	0	0	0	0	0	0	0
100.04		0	0	0	0	0	0	0	0	0	0	0	0
100.05		0	0	0	0	0	0	0	0	0	0	0	0
100.06		0	0	0	0	0	0	0	0	0	0	0	0
100.07		0	0	0	0	0	0	0	0	0	0	0	0
100.08		0	0	0	0	0	0	0	0	0	0	0	0
100.09		0	0	0	0	0	0	0	0	0	0	0	0
100.10		0	0	0	0	0	0	0	0	0	0	0	0
TOTAL		<u>0</u>	<u>1,093,734</u>	<u>0</u>	<u>44,421,304</u>	<u>10,216,775</u>							

Provider Name:
CHILDREN'S HOSPITAL AT MISSION

Fiscal Period Ended:
JUNE 30, 2010

TRIAL BALANCE EXPENSES	MAINT & REPAIRS 7.00	OPER PLANT 8.00	LAUNDRY & LINEN 9.00	HOUSEKEEP 10.00	DIETARY 11.00	CAFE 12.00	MAINT OF PERSONNEL 13.00	NURSING ADMIN 14.00	CENTRAL SERVICE & SUPPLY 15.00	PHARMACY 16.00	MEDICAL RECORDS & LIBRARY 17.00	SOCIAL SERVICE 18.00
ANCILLARY COST CENTERS												
37.00 Operating Room	0	0	0	0	0	0	0	0	0	0	24,311	0
38.00 Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00 Delivery Room and Labor Room	0	0	0	0	0	0	0	0	0	0	0	0
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	0	0	49,455	0
41.01	0	0	0	0	0	0	0	0	0	0	0	0
41.02	0	0	0	0	0	0	0	0	0	0	0	0
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
43.00 Radioisotope	0	0	0	0	0	0	0	0	0	0	229	0
44.00 Laboratory	0	0	0	0	0	0	0	0	0	0	0	0
44.01 Pathological Lab	0	0	0	0	0	0	0	0	0	0	0	0
46.00 Whole Blood	0	0	0	0	0	0	0	0	0	0	413	0
47.00 Blood Storing and Processing	0	0	0	0	0	0	0	0	0	0	0	0
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	16,698	0
50.00 Physical Therapy	0	0	0	0	0	0	0	0	0	0	2,505	0
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0
52.00 Speech Pathology	0	0	0	0	0	0	0	0	0	0	0	0
53.00 Electrocardiology	0	0	0	0	0	0	0	0	0	0	2,994	0
54.00 Electroencephalography	0	0	0	0	0	0	0	0	0	0	1,204	0
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0	8,485	0
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	23,789	0
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	0	0
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
59.00 Pathology	0	0	0	0	0	0	0	0	0	0	23,327	0
59.01 G.I. Lab	0	0	0	0	0	0	0	0	0	0	339	0
59.02	0	0	0	0	0	0	0	0	0	0	0	0
59.03	0	0	0	0	0	0	0	0	0	0	0	0
60.00 Clinic	0	0	0	0	0	6,448	0	0	0	0	314	0
60.01 Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0	0
61.00 Emergency	0	0	0	0	0	0	0	0	0	0	55,209	0
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
71.00	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
NONREIMBURSABLE COST CENTER:												
96.00 Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	0	0	0	0
97.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
98.00 Physicians' Private Office	0	0	0	0	0	0	0	0	0	0	0	0
100.00 Marketing	0	0	0	0	0	0	0	0	0	0	0	0
100.01	0	0	0	0	0	0	0	0	0	0	0	0
100.02	0	0	0	0	0	0	0	0	0	0	0	0
100.03	0	0	0	0	0	0	0	0	0	0	0	0
100.04	0	0	0	0	0	0	0	0	0	0	0	0
100.05	0	0	0	0	0	0	0	0	0	0	0	0
100.06	0	0	0	0	0	0	0	0	0	0	0	0
100.07	0	0	0	0	0	0	0	0	0	0	0	0
100.08	0	0	0	0	0	0	0	0	0	0	0	0
100.09	0	0	0	0	0	0	0	0	0	0	0	0
100.10	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	1,875,131	0	125,748	991,134	524,886	338,910	0	1,902,858	0	0	340,061	445,305

Provider Name:
CHILDREN'S HOSPITAL AT MISSION

Fiscal Period Ended:
JUNE 30, 2010

TRIAL BALANCE EXPENSES	ALLOC COST 19.00	ALLOC COST 19.02	ALLOC COST 19.03	NON-PHYSICIAN ANESTH 20.00	NURSING SCHOOL 21.00	INT & RES SALARY & FRINGES 22.00	INT & RES PROGRAM 23.00	PARAMED EDUCAT 24.00	SUBTOTAL 25.00	POST	TOTAL COST 27.00
										STEP-DOWN ADJUSTMENT 26.00	
ANCILLARY COST CENTERS											
37.00 Operating Room	0	0	0	0	0	0	0	0	2,740,267	0	2,740,267
38.00 Recovery Room	0	0	0	0	0	0	0	0	0	0	0
39.00 Delivery Room and Labor Room	0	0	0	0	0	0	0	0	0	0	0
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	0
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	3,709,065	0	3,709,065
41.01	0	0	0	0	0	0	0	0	0	0	0
41.02	0	0	0	0	0	0	0	0	0	0	0
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0
43.00 Radioisotope	0	0	0	0	0	0	0	0	39,112	0	39,112
44.00 Laboratory	0	0	0	0	0	0	0	0	0	0	0
44.01 Pathological Lab	0	0	0	0	0	0	0	0	0	0	0
46.00 Whole Blood	0	0	0	0	0	0	0	0	86,463	0	86,463
47.00 Blood Storing and Processing	0	0	0	0	0	0	0	0	0	0	0
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	0	0	0	0	0	0	0	0	1,126,760	0	1,126,760
50.00 Physical Therapy	0	0	0	0	0	0	0	0	546,220	0	546,220
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0
52.00 Speech Pathology	0	0	0	0	0	0	0	0	0	0	0
53.00 Electrocardiology	0	0	0	0	0	0	0	0	347,637	0	347,637
54.00 Electroencephalography	0	0	0	0	0	0	0	0	137,719	0	137,719
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	1,237,693	0	1,237,693
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	2,124,614	0	2,124,614
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	0
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0
59.00 Pathology	0	0	0	0	0	0	0	0	1,345,978	0	1,345,978
59.01 G.I. Lab	0	0	0	0	0	0	0	0	47,988	0	47,988
59.02	0	0	0	0	0	0	0	0	0	0	0
59.03	0	0	0	0	0	0	0	0	0	0	0
60.00 Clinic	0	0	0	0	0	0	0	0	471,147	0	471,147
60.01 Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0
61.00 Emergency	0	0	0	0	0	0	0	0	5,808,195	0	5,808,195
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0
71.00	0	0	0	0	0	0	0	0	0	0	0
82.00	0	0	0	0	0	0	0	0	0	0	0
83.00	0	0	0	0	0	0	0	0	0	0	0
84.00	0	0	0	0	0	0	0	0	0	0	0
85.00	0	0	0	0	0	0	0	0	0	0	0
86.00	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTER:											
96.00 Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	0	0	0
97.00 Research	0	0	0	0	0	0	0	0	0	0	0
98.00 Physicians' Private Office	0	0	0	0	0	0	0	0	12,131	0	12,131
100.00 Marketing	0	0	0	0	0	0	0	0	898,888	0	898,888
100.01	0	0	0	0	0	0	0	0	0	0	0
100.02	0	0	0	0	0	0	0	0	0	0	0
100.03	0	0	0	0	0	0	0	0	0	0	0
100.04	0	0	0	0	0	0	0	0	0	0	0
100.05	0	0	0	0	0	0	0	0	0	0	0
100.06	0	0	0	0	0	0	0	0	0	0	0
100.07	0	0	0	0	0	0	0	0	0	0	0
100.08	0	0	0	0	0	0	0	0	0	0	0
100.09	0	0	0	0	0	0	0	0	0	0	0
100.10	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0	0	0	44,421,304	0	44,421,304

STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:
CHILDREN'S HOSPITAL AT MISSION

Fiscal Period Ended:
JUNE 30, 2010

	EMP BENE (GROSS SALARIES)	STAT 5.00 (Adj)	STAT 6.01 (Adj)	STAT 6.02 (Adj)	STAT 6.03 (Adj)	STAT 6.04 (Adj)	STAT 6.05 (Adj)	STAT 6.06 (Adj)	STAT 6.07 (Adj)	STAT 6.08 (Adj)	ADM & GEN (ACCUM COST)	MAINT & REPAIRS (SQ FT) 7.00 (Adj)
ANCILLARY COST CENTERS												
37.00	Operating Room										2,091,294	
38.00	Recovery Room										0	
39.00	Delivery Room and Labor Room										0	
40.00	Anesthesiology										0	
41.00	Radiology - Diagnostic										2,817,910	
41.01											0	
41.02											0	
42.00	Radiology - Therapeutic										0	
43.00	Radioisotope										29,940	
44.00	Laboratory										0	
44.01	Pathological Lab										0	
46.00	Whole Blood										66,259	
47.00	Blood Storing and Processing										0	
48.00	Intravenous Therapy										0	
49.00	Respiratory Therapy										854,751	
50.00	Physical Therapy										418,662	
51.00	Occupational Therapy										0	
52.00	Speech Pathology										0	
53.00	Electrocardiology										265,376	
54.00	Electroencephalography										105,117	
55.00	Medical Supplies Charged to Patients										946,493	
56.00	Drugs Charged to Patients										1,617,641	
57.00	Renal Dialysis										0	
58.00	ASC (Non-Distinct Part)										0	
59.00	Pathology										1,018,445	
59.01	G.I. Lab										36,690	
59.02											0	
59.03											0	
60.00	Clinic	103,812									357,578	
60.01	Other Clinic Services										0	
61.00	Emergency										4,429,815	
62.00	Observation Beds										0	
71.00											0	
82.00											0	
83.00											0	
84.00											0	
85.00											0	
86.00											0	
NONREIMBURSABLE COST CENTERS												
96.00	Gift, Flower, Coffee Shop & Canteen										0	
97.00	Research										0	
98.00	Physicians' Private Office										9,341	
100.00	Marketing										692,146	
100.01											0	
100.02											0	
100.03											0	
100.04											0	
100.05											0	
100.06											0	
100.07											0	
100.08											0	
100.09											0	
100.10											0	
TOTAL	8,111,301	0	0	0	0	0	0	0	0	0	34,204,529	27,679
COST TO BE ALLOCATED	1,093,734	0	0	0	0	0	0	0	0	0	10,216,775	1,875,131
UNIT COST MULTIPLIER - SCH 8	0.134841	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.298697	67.745612

Provider Name:
CHILDREN'S HOSPITAL AT MISSION

Fiscal Period Ended:
JUNE 30, 2010

	OPER PLANT (SQ FT)	LAUNDRY & LINEN (LB LNDRY)	HOUSE-KEEPING (HR SERV)	DIETARY (MEALS SERVED)	CAFETERIA	MAINT OF PERSONNEL (# HOUSED)	NURSING ADMIN (NURSE HR)	CENT SERV & SUPPLY (CST REQ)	PHARMACY (COSTS REQUIS)	MED REC (TIME SPENT)	SOC SERV (TIME SPENT)	STAT
	8.00	9.00	10.00	11.00	12.00	13.00	14.00	15.00	16.00	17.00	18.00	19.00
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
ANCILLARY COST CENTERS												
37.00	Operating Room									10,568,088		
38.00	Recovery Room											
39.00	Delivery Room and Labor Room											
40.00	Anesthesiology											
41.00	Radiology - Diagnostic									21,497,999		
41.01												
41.02												
42.00	Radiology - Therapeutic											
43.00	Radioisotope									99,677		
44.00	Laboratory											
44.01	Pathological Lab											
46.00	Whole Blood									179,463		
47.00	Blood Storing and Processing											
48.00	Intravenous Therapy											
49.00	Respiratory Therapy									7,258,530		
50.00	Physical Therapy									1,088,989		
51.00	Occupational Therapy											
52.00	Speech Pathology											
53.00	Electrocardiology									1,301,589		
54.00	Electroencephalography									523,426		
55.00	Medical Supplies Charged to Patients									3,688,598		
56.00	Drugs Charged to Patients									10,341,286		
57.00	Renal Dialysis											
58.00	ASC (Non-Distinct Part)											
59.00	Pathology									10,140,433		
59.01	G.I. Lab									147,494		
59.02												
59.03												
60.00	Clinic				16					136,281		
60.01	Other Clinic Services											
61.00	Emergency									23,999,550		
62.00	Observation Beds											
71.00												
82.00												
83.00												
84.00												
85.00												
86.00												
NONREIMBURSABLE COST CENTERS												
96.00	Gift, Flower, Coffee Shop & Canteen											
97.00	Research											
98.00	Physicians' Private Office											
100.00	Marketing											
100.01												
100.02												
100.03												
100.04												
100.05												
100.06												
100.07												
100.08												
100.09												
100.10												
TOTAL	0	86,766	27,679	18,930	841	0	1,137,242	0	0	147,824,881	100	0
COST TO BE ALLOCATED	0	125,748	991,134	524,886	338,910	0	1,902,858	0	0	340,061	445,305	0
UNIT COST MULTIPLIER - SCH 8	0.000000	1.449273	35.808159	27.727754	402.985073	0.000000	1.673221	0.000000	0.000000	0.002300	4453.048618	0.000000

Provider Name:
CHILDREN'S HOSPITAL AT MISSION

Fiscal Period Ended:
JUNE 30, 2010

STAT	STAT	NONPHY ANESTH (ASG TIME)	NURSE SCHOOL (ASG TIME)	I&R-SAL & FRINGES (ASG TIME)	I&R-PRG COST (ASG TIME)	PARAMED EDUCAT (ASG TIME)
19.02	19.03	20.00	21.00	22.00	23.00	24.00
(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
GENERAL SERVICE COST CENTERS						
1.00	Old Cap Rel Costs-Bldg & Fixtures					
2.00	Old Cap Rel Costs-Movable Equipment					
3.00	New Cap Rel Costs-Bldg & Fixtures					
4.00	New Cap Rel Costs-Movable Equipment					
4.01						
4.02						
4.03						
4.04						
4.05						
4.06						
4.07						
4.08						
5.00	Employee Benefits					
6.01	Non-Patient Telephones					
6.02	Data Processing					
6.03	Purchasing/Receiving					
6.04	Patient Admitting					
6.05	Patient Business Office					
6.06						
6.07						
6.08						
6.00	Administrative and General					
7.00	Maintenance and Repairs					
8.00	Operation of Plant					
9.00	Laundry and Linen Service					
10.00	Housekeeping					
11.00	Dietary					
12.00	Cafeteria					
13.00	Maintenance of Personnel					
14.00	Nursing Administration					
15.00	Central Services & Supply					
16.00	Pharmacy					
17.00	Medical Records and Library					
18.00	Social Service					
19.00						
19.02						
19.03						
20.00						
21.00	Nursing School					
22.00	Intern & Res Service-Salary & Fringes					
23.00	Intern & Res Other Program					
24.00	Paramedical Ed Program					
INPATIENT ROUTINE COST CENTERS						
25.00	Adults & Pediatrics (Gen Routine)					
26.00	Intensive Care Unit					
27.00	Coronary Care Unit					
28.00	Neonatal Intensive Care Unit					
29.00	Surgical Intensive Care					
30.00	Subprovider I					
31.00	Subprovider II					
32.00						
33.00	Nursery					
34.00	Medicare Certified Nursing Facility					
35.00	Distinct Part Nursing Facility					
36.00	Adult Subacute Care Unit					
36.01	Subacute Care Unit II					
36.02	Transitional Care Unit					

TRIAL BALANCE OF EXPENSES

Provider Name:
CHILDREN'S HOSPITAL AT MISSION

Fiscal Period Ended:
JUNE 30, 2010

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	GENERAL SERVICE COST CENTERS			
1.00	Old Cap Rel Costs-Bldg & Fixtures	\$	\$ 0	\$ 0
2.00	Old Cap Rel Costs-Movable Equipment		0	0
3.00	New Cap Rel Costs-Bldg & Fixtures	1,618,671	0	1,618,671
4.00	New Cap Rel Costs-Movable Equipment	81,740	0	81,740
4.01			0	0
4.02			0	0
4.03			0	0
4.04			0	0
4.05			0	0
4.06			0	0
4.07			0	0
4.08			0	0
5.00	Employee Benefits	1,093,734	0	1,093,734
6.01	Non-Patient Telephones		0	0
6.02	Data Processing		0	0
6.03	Purchasing/Receiving		0	0
6.04	Patient Admitting		0	0
6.05	Patient Business Office		0	0
6.06			0	0
6.07			0	0
6.08			0	0
6.00	Administrative and General	10,060,065	0	10,060,065
7.00	Maintenance and Repairs	1,443,856	0	1,443,856
8.00	Operation of Plant		0	0
9.00	Laundry and Linen Service	96,826	0	96,826
10.00	Housekeeping	763,176	0	763,176
11.00	Dietary	404,164	0	404,164
12.00	Cafeteria	260,962	0	260,962
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	1,375,224	0	1,375,224
15.00	Central Services & Supply		0	0
16.00	Pharmacy		0	0
17.00	Medical Records and Library	261,848	0	261,848
18.00	Social Service	342,886	0	342,886
19.00			0	0
19.02			0	0
19.03			0	0
20.00			0	0
21.00	Nursing School		0	0
22.00	Intern & Res Service-Salary & Fringes		0	0
23.00	Intern & Res Other Program		0	0
24.00	Paramedical Ed Program		0	0
	INPATIENT ROUTINE COST CENTERS			
25.00	Adults & Pediatrics (Gen Routine)	3,574,299	0	3,574,299
26.00	Intensive Care Unit	7,300,393	0	7,300,393
27.00	Coronary Care Unit		0	0
28.00	Neonatal Intensive Care Unit		0	0
29.00	Surgical Intensive Care		0	0
30.00	Subprovider I		0	0
31.00	Subprovider II		0	0
32.00			0	0
33.00	Nursery		0	0
34.00	Medicare Certified Nursing Facility		0	0
35.00	Distinct Part Nursing Facility		0	0
36.00	Adult Subacute Care Unit		0	0
36.01	Subacute Care Unit II		0	0
36.02	Transitional Care Unit		0	0

TRIAL BALANCE OF EXPENSES

Provider Name:
CHILDREN'S HOSPITAL AT MISSION

Fiscal Period Ended:
JUNE 30, 2010

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
37.00	Operating Room	\$ 2,091,294	\$ 0	\$ 2,091,294
38.00	Recovery Room		0	0
39.00	Delivery Room and Labor Room		0	0
40.00	Anesthesiology		0	0
41.00	Radiology - Diagnostic	2,817,910	0	2,817,910
41.01			0	0
41.02			0	0
42.00	Radiology - Therapeutic		0	0
43.00	Radioisotope	29,940	0	29,940
44.00	Laboratory		0	0
44.01	Pathological Lab		0	0
46.00	Whole Blood	66,259	0	66,259
47.00	Blood Storing and Processing		0	0
48.00	Intravenous Therapy		0	0
49.00	Respiratory Therapy	854,751	0	854,751
50.00	Physical Therapy	418,662	0	418,662
51.00	Occupational Therapy		0	0
52.00	Speech Pathology		0	0
53.00	Electrocardiology	265,376	0	265,376
54.00	Electroencephalography	105,117	0	105,117
55.00	Medical Supplies Charged to Patients	946,493	0	946,493
56.00	Drugs Charged to Patients	1,617,641	0	1,617,641
57.00	Renal Dialysis		0	0
58.00	ASC (Non-Distinct Part)		0	0
59.00	Pathology	1,018,445	0	1,018,445
59.01	G.I. Lab	36,690	0	36,690
59.02			0	0
59.03			0	0
60.00	Clinic	343,580	0	343,580
60.01	Other Clinic Services		0	0
61.00	Emergency	4,429,815	0	4,429,815
62.00	Observation Beds		0	0
71.00			0	0
82.00			0	0
83.00			0	0
84.00			0	0
85.00			0	0
86.00			0	0
	SUBTOTAL	\$ 43,719,817	\$ 0	\$ 43,719,817
	NONREIMBURSABLE COST CENTERS			
96.00	Gift, Flower, Coffee Shop & Canteen		0	0
97.00	Research		0	0
98.00	Physicians' Private Office	9,341	0	9,341
100.00	Marketing	692,146	0	692,146
100.01			0	0
100.02			0	0
100.03			0	0
100.04			0	0
100.05			0	0
100.06			0	0
100.07			0	0
100.08			0	0
100.09			0	0
100.10			0	0
100.99	SUBTOTAL	\$ 701,487	\$ 0	\$ 701,487
101	TOTAL	\$ 44,421,304	\$ 0	\$ 44,421,304

(To Schedule 8)

Provider Name:

Fiscal Period Ended:

CHILDREN'S HOSPITAL AT MISSION

JUNE 30, 2010

	TOTAL ADJ (Page 1 & 2)	AUDIT ADJ											
ANCILLARY COST CENTERS													
37.00 Operating Room	0												
38.00 Recovery Room	0												
39.00 Delivery Room and Labor Room	0												
40.00 Anesthesiology	0												
41.00 Radiology - Diagnostic	0												
41.01	0												
41.02	0												
42.00 Radiology - Therapeutic	0												
43.00 Radioisotope	0												
44.00 Laboratory	0												
44.01 Pathological Lab	0												
46.00 Whole Blood	0												
47.00 Blood Storing and Processing	0												
48.00 Intravenous Therapy	0												
49.00 Respiratory Therapy	0												
50.00 Physical Therapy	0												
51.00 Occupational Therapy	0												
52.00 Speech Pathology	0												
53.00 Electrocardiology	0												
54.00 Electroencephalography	0												
55.00 Medical Supplies Charged to Patients	0												
56.00 Drugs Charged to Patients	0												
57.00 Renal Dialysis	0												
58.00 ASC (Non-Distinct Part)	0												
59.00 Pathology	0												
59.01 G.I. Lab	0												
59.02	0												
59.03	0												
60.00 Clinic	0												
60.01 Other Clinic Services	0												
61.00 Emergency	0												
62.00 Observation Beds	0												
71.00	0												
82.00	0												
83.00	0												
84.00	0												
85.00	0												
86.00	0												
NONREIMBURSABLE COST CENTERS													
96.00 Gift, Flower, Coffee Shop & Canteen	0												
97.00 Research	0												
98.00 Physicians' Private Office	0												
100.00 Marketing	0												
100.01	0												
100.02	0												
100.03	0												
100.04	0												
100.05	0												
100.06	0												
100.07	0												
100.08	0												
100.09	0												
100.10	0												
101.00 TOTAL	\$0	0	0	0	0	0	0	0	0	0	0	0	0

Provider Name							Fiscal Period	Provider NPI		Adjustments
CHILDREN'S HOSPITAL AT MISSION							JULY 1, 2009 THROUGH JUNE 30, 2010	1699868398		7
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report										
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.				
1							<p style="text-align: center;"><u>MEMORANDUM ADJUSTMENT</u></p> <p>The services provided to Medi-Cal inpatients in Noncontract acute hospitals are subject to various reimbursement limitations identified in AB 5 and AB 1183. These limitations are addressed on Noncontract Schedule A and are incorporated on Noncontract Schedule 1, line 9. W&I Code, Sections 14105.19 and 14166.245</p>			

Provider Name							Fiscal Period	Provider NPI	Adjustments	
CHILDREN'S HOSPITAL AT MISSION							JULY 1, 2009 THROUGH JUNE 30, 2010	1699868398	7	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.				
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT										
2	4	D-1	I	XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics	234	3	237 *
	4A	D-1	II	XIX	43.00	4	Medi-Cal Days - Intensive Care Unit	1,285	23	1,308 *
3	6	D-4		XIX	37.00	2	Medi-Cal Ancillary Charges - Operating Room	\$445,068	\$44,721	\$489,789
	6	D-4		XIX	41.00	2	Medi-Cal Ancillary Charges - Radiology - Diagnostic	458,587	21,573	480,160
	6	D-4		XIX	43.00	2	Medi-Cal Ancillary Charges - Radioisotope	5,005	165	5,170
	6	D-4		XIX	46.00	2	Medi-Cal Ancillary Charges - Whole Blood	12,094	498	12,592
	6	D-4		XIX	49.00	2	Medi-Cal Ancillary Charges - Respiratory Therapy	1,837,865	32,010	1,869,875
	6	D-4		XIX	50.00	2	Medi-Cal Ancillary Charges - Physical Therapy	44,272	4,946	49,218
	6	D-4		XIX	53.00	2	Medi-Cal Ancillary Charges - Electrocardiology	159,802	(215)	159,587
	6	D-4		XIX	55.00	2	Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients	220,883	31,527	252,410
	6	D-4		XIX	56.00	2	Medi-Cal Ancillary Charges - Drugs Charged to Patients	1,504,768	50,730	1,555,498
	6	D-4		XIX	59.00	2	Medi-Cal Ancillary Charges - Pathology	1,037,889	33,802	1,071,691
	6	D-4		XIX	61.00	2	Medi-Cal Ancillary Charges - Emergency	345,261	13,075	358,336
	6	D-4		XIX	101.00	2	Medi-Cal Ancillary Charges - Total	6,084,809	232,832	6,317,641
4	2	E-3	III	XIX	10.00	1	Medi-Cal Routine Service Charges	\$9,293,146	\$323,432	\$9,616,578
	2	E-3	III	XIX	11.00	1	Medi-Cal Ancillary Service Charges	6,084,809	232,832	6,317,641
5	3	E-3	III	XIX	33.00	1	Medi-Cal Patient and Third Party Liability	\$0	\$7,624	\$7,624
	3	E-3	III	XIX	36.00	1	Medi-Cal Coinsurance	178,275	(4,020)	174,255
6	1	E-3	III	XIX	57.00	1	Medi-Cal Interim Payments	\$4,793,721	\$157,218	\$4,950,939
<p>To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary Payment Data: Payment Period: July 1, 2009 through April 30, 2012 Service Period: July 1, 2009 through June 30, 2010 Report Date: May 2, 2012 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Sections 51173, 51511, 51541, and 51542</p>										

Provider Name							Fiscal Period		Provider NPI		Adjustments
CHILDREN'S HOSPITAL AT MISSION							JULY 1, 2009 THROUGH JUNE 30, 2010		1699868398		7
Report References							Explanation of Audit Adjustments				
Adj. No.	Audit Report	Cost Report									
		Work Sheet	Part	Title	Line	Col.					
<u>ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT</u>											
7	4	D-1	I	XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics	*	237	(9)	228
	4A	D-1	II	XIX	43.00	4	Medi-Cal Days - Intensive Care Unit	*	1,308	(19)	1,289
							To eliminate Medi-Cal Routine days for billed Medi-Cal days by 25% and 50%, for claims submitted during the 7th through 9th month (RAD Code 475) and 10th through 12th month (RAD Code 476) after the month of service, respectively. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 51458.1 W&I Code 14115				

*Balance carried forward from prior/to subsequent adjustments