

**REPORT
ON THE
COST REPORT REVIEW**

**SCRIPPS MEMORIAL HOSPITAL—LA JOLLA
LA JOLLA, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1841277704**

**FISCAL PERIOD ENDED
SEPTEMBER 30, 2010**

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

**Section Chief: Patricia M. Fox
Audit Supervisor: Sergio Gonzalez
Auditor: Scott C. Riddick**



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



EDMUND G. BROWN JR.
GOVERNOR

January 21, 2014

Administrator
Scripps Memorial Hospital—La Jolla
9888 Genesee Avenue
La Jolla, CA 92037

SCRIPPS MEMORIAL HOSPITAL—LA JOLLA
NATIONAL PROVIDER IDENTIFIER (NPI) 1841277704
FISCAL PERIOD ENDED SEPTEMBER 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 was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

In our opinion, the audited combined settlement for the fiscal period due the State in the amount of \$24,571, and the audited costs presented in the Summary of Findings represent a proper determination in accordance with the reimbursement principles of applicable programs.

This audit report includes the:

1. Summary of Findings
2. Computation of Medi-Cal Reimbursement Settlement (NONCONTRACT Schedules)
3. Computation of Medi-Cal Cost (CONTRACT Schedules)
4. Audit Adjustments Schedule

The audited settlement will be incorporated into a Statement(s) of Account Status, which may reflect tentative retroactive adjustment determinations, payments from the provider, and other financial transactions initiated by the Department. The Statement(s)

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of Account Status will be forwarded to the provider by the State fiscal intermediary. Instructions regarding payment will be included with the Statement(s) 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—San Diego at (619) 688-3200.

Originally signed by:

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

Administrator
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Certified

cc: See Next Page
cc: Deanna L. Sandoval
Senior Reimbursement Analyst
Scripps Health
4275 Campus Point Court
San Diego, CA 92121

SUMMARY OF FINDINGS

Provider Name:
SCRIPPS MEMORIAL HOSPITAL—LA JOLLA

Fiscal Period Ended:
SEPTEMBER 30, 2010

		SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1) NPI: 1841277704	Reported	\$ 0	
	Net Change	\$ (7,452)	
	Audited Amount Due Provider (State)	\$ (7,452)	
2. Subprovider I (SCHEDULE 1-1) NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
3. Subprovider II (SCHEDULE 1-2) NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
4. Medi-Cal Contract Cost (CONTRACT SCH 1) NPI: 1841277704	Reported		\$ 14,543,710
	Net Change		\$ (3,192,369)
	Audited Cost		\$ 11,351,341
	Audited Amount Due Provider (State)	\$ (17,119)	
5. Distinct Part Nursing Facility (DPNF SCH 1) 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) 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) 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)		\$ (24,571)	
9. Total Medi-Cal Cost			\$ 11,351,341

SUMMARY OF FINDINGS

Provider Name:
SCRIPPS MEMORIAL HOSPITAL—LA JOLLA

Fiscal Period Ended:
SEPTEMBER 30, 2010

		SETTLEMENT	COST
10. Subacute (SUBACUTE SCH 1-1) 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) NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
12. Rural Health Clinic (RHC 95-210 SCH 1) NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
13. Rural Health Clinic (RHC 95-210 SCH 1-1) NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
14. County Medical Services Program (CMSP SCH 1) NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
15. Transitional Care (TC SCH 1) 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)		\$ (24,571)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
SCRIPPS MEMORIAL HOSPITAL—LA JOLLA

Fiscal Period Ended:
SEPTEMBER 30, 2010

NPI:
1841277704

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ 0	\$ 225,933
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)	\$ 0	\$ 225,933
6. Interim Payments (Adj 7)	\$ 0	\$ (233,385)
7. Balance Due Provider (State)	\$ 0	\$ (7,452)
8. Duplicate Payments (Adj)	\$ 0	\$ 0
	\$ 0	\$ 0
10. \$ \$	0	0
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ 0	\$ (7,452)
	(To Summary of Findings)	

COMPUTATION OF LESSER OF
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:
SCRIPPS MEMORIAL HOSPITAL—LA JOLLAFiscal Period Ended:
SEPTEMBER 30, 2010NPI:
1841277704

	REPORTED	AUDITED
REASONABLE COST OF MEDI-CAL INPATIENT SERVICES		
1. Cost of Covered Services (Schedule 3)	\$ <u>0</u>	\$ <u>226,888</u>
CHARGES FOR MEDI-CAL INPATIENT SERVICES		
2. Inpatient Routine Service Charges (Adj 5)	\$ <u>0</u>	\$ <u>1,297,556</u>
3. Inpatient Ancillary Service Charges (Adj 5)	\$ <u>0</u>	\$ <u>350,907</u>
4. Total Charges - Medi-Cal Inpatient Services	\$ <u>0</u>	\$ <u>1,648,463</u>
5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ <u>0</u>	\$ <u>1,421,575</u>
6. Excess of Reasonable Cost Over Customary Charges (Line 1 minus Line 4)	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>
	(To Schedule 1)	

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

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
SCRIPPS MEMORIAL HOSPITAL—LA JOLLAFiscal Period Ended:
SEPTEMBER 30, 2010NPI:
1841277704

GENERAL SERVICE UNIT NET OF SWING-BED COSTS

REPORTED	AUDITED
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INPATIENT DAYS

1. Total Inpatient Days (include private & swing-bed) (Adj)	68,033	68,033
2. Inpatient Days (include private, exclude swing-bed)	68,033	68,033
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj)	68,033	68,033
5. Medicare NF Swing-Bed Days through Dec 31 (Adj)	0	0
6. Medicare NF Swing-Bed Days after Dec 31 (Adj)	0	0
7. Medi-Cal NF Swing-Bed Days through July 31 (Adj)	0	0
8. Medi-Cal NF Swing-Bed Days after July 31 (Adj)	0	0
9. Medi-Cal Days (excluding swing-bed) (Adj)	0	0

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)	\$ 86,362,267	\$ 86,362,224
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)	\$ 86,362,267	\$ 86,362,224

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 247,939,461	\$ 247,939,461
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 247,939,461	\$ 247,939,461
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 0.348320	\$ 0.348320
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)	\$ 3,644.40	\$ 3,644.40
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)	\$ 86,362,267	\$ 86,362,224

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 1,269.42	\$ 1,269.42
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 0	\$ 0
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 0	\$ 132,579
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 0	\$ 132,579

(To Schedule 3)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
SCRIPPS MEMORIAL HOSPITAL—LA JOLLAFiscal Period Ended:
SEPTEMBER 30, 2010NPI:
1841277704

SPECIAL CARE AND/OR NURSERY UNITS		REPORTED	AUDITED
NURSERY			
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$	4,260,607	\$ 4,260,602
2. Total Inpatient Days (Adj)		9,231	9,231
3. Average Per Diem Cost	\$	461.55	\$ 461.55
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)	\$	27,337,659	\$ 27,337,607
7. Total Inpatient Days (Adj)		10,413	10,413
8. Average Per Diem Cost	\$	2,625.34	\$ 2,625.33
9. Medi-Cal Inpatient Days (Adj)		0	0
10. Cost Applicable to Medi-Cal	\$	0	\$ 0
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. Average Per Diem Rate (Adj 3)	\$	0.00	\$ 360.27
27. Medi-Cal Inpatient Days (Adj 3)		0	368
28. Cost Applicable to Medi-Cal	\$	0	\$ 132,579
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)	\$	0	\$ 132,579

(To Schedule 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
SCRIPPS MEMORIAL HOSPITAL—LA JOLLAFiscal Period Ended:
SEPTEMBER 30, 2010NPI:
1841277704

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)

SCHEDULE OF MEDI-CAL ANCILLARY COSTS

Provider Name:
SCRIPPS MEMORIAL HOSPITAL—LA JOLLA

Fiscal Period Ended:
SEPTEMBER 30, 2010

NPI:
1841277704

		TOTAL ANCILLARY COST *	TOTAL ANCILLARY CHARGES (Adj 2)	RATIO COST TO CHARGES	MEDI-CAL CHARGES (From Schedule 6)	MEDI-CAL COST
ANCILLARY COST CENTERS						
37.00	Operating Room	\$ 25,754,295	\$ 309,775,161	0.083139	\$ 0	\$ 0
38.00		0	0	0.000000	0	0
39.00	Delivery Room and Labor Room	13,779,430	19,515,398	0.706080	0	0
40.00		0	0	0.000000	0	0
41.00	Radiology-Diagnostic	24,361,085	93,059,462	0.261780	7,445	1,949
41.01		0	0	0.000000	0	0
41.02		0	0	0.000000	0	0
42.00	Radiology-Therapeutic	3,716,283	9,310,797	0.399137	0	0
43.00	Radioisotope	2,428,157	7,927,351	0.306301	5,625	1,723
44.00	Laboratory	14,535,022	62,834,431	0.231323	37,045	8,569
44.01		0	0	0.000000	0	0
46.00	Whole Blood and Packed Red Blood Cells	3,378,529	5,039,182	0.670452	0	0
47.00		0	0	0.000000	0	0
48.00		0	0	0.000000	0	0
49.00	Respiratory Therapy	6,838,624	35,345,288	0.193481	0	0
50.00	Physical Therapy	5,903,950	11,903,935	0.495966	45,210	22,423
51.00	Occupational Therapy	1,586,260	4,951,832	0.320338	26,281	8,419
52.00	Speech Pathology	1,900,000	3,548,546	0.535431	18,202	9,746
53.00	Electrocardiology	1,651,901	15,672,824	0.105399	0	0
54.00		0	0	0.000000	0	0
55.00	Medical Supplies Charged to Patients	48,408,640	154,681,107	0.312958	0	0
55.30	Implantable Devices Charged to Patients	17,936,184	63,156,732	0.283995	0	0
56.00	Drugs Charged to Patients	23,604,159	120,125,387	0.196496	211,099	41,480
57.00	Renal Dialysis	916,183	3,164,374	0.289531	0	0
59.00	Cardiac Catheterization Laboratory	10,534,911	115,203,697	0.091446	0	0
59.01	Cardiac Rehabilitation	697,302	719,418	0.969259	0	0
59.02	Eye Center	1,610,330	1,153,186	1.396419	0	0
59.03	Psychiatric/Psychological Services	2,476,186	2,705,090	0.915380	0	0
60.00	Clinic	0	0	0.000000	0	0
60.01		0	0	0.000000	0	0
61.00	Emergency	13,719,085	63,720,218	0.215302	0	0
61.01	Outpatient Surgery	7,530,965	25,947,745	0.290236	0	0
61.02	MRI	6,148,419	32,872,712	0.187037	0	0
62.00	Observation Beds	0	3,358,233	0.000000	0	0
71.00	Home Health Agency	19,014,214	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
TOTAL		\$ 258,430,117	\$ 1,165,692,106		\$ 350,907	\$ 94,309

(To Schedule 3)

* From Schedule 8, Column 27

COMPUTATION OF MEDI-CAL CONTRACT COST

Provider Name:
SCRIPPS MEMORIAL HOSPITAL—LA JOLLA

Fiscal Period Ended:
SEPTEMBER 30, 2010

NPI:
1841277704

			REPORTED	AUDITED
1.	Net Cost of Covered Services Rendered to Medi-Cal Patients (Contract Sch 3)		\$ 14,543,710	\$ 11,351,341
2.	Excess Reasonable Cost Over Charges (Contract Sch 2)		\$ 0	\$ 0
3.	Medi-Cal Inpatient Hospital Based Physician Services		\$ 0	N/A
4.		\$	\$ 0	0
5.	Subtotal (Sum of Lines 1 through 4)		\$ 14,543,710	\$ 11,351,341
6.		\$	0	0
7.		\$	0	0
8.	Total Medi-Cal Cost (Sum of Lines 5 through 7)		\$ 14,543,710	\$ 11,351,341
			(To Summary of Findings)	
9.	Medi-Cal Overpayments (Adj 12)		\$ 0	\$ (17,119)
10.	Medi-Cal Credit Balances (Adj)		\$ 0	\$ 0
11.		\$	\$ 0	0
12.		\$	\$ 0	0
13.	TOTAL MEDI-CAL SETTLEMENT Due Provider (State)		\$ 0	\$ (17,119)
			(To Summary of Findings)	

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

Provider Name:
SCRIPPS MEMORIAL HOSPITAL—LA JOLLA

Fiscal Period Ended:
SEPTEMBER 30, 2010

NPI:
1841277704

	REPORTED	AUDITED
REASONABLE COST OF MEDI-CAL INPATIENT SERVICES		
1. Cost of Covered Services (Contract Sch 3)	\$ <u>14,813,663</u>	\$ <u>11,585,426</u>
CHARGES FOR MEDI-CAL INPATIENT SERVICES		
2. Inpatient Routine Service Charges (Adj 10)	\$ <u>21,451,313</u>	\$ <u>19,513,711</u>
3. Inpatient Ancillary Service Charges (Adj 10)	\$ <u>39,434,964</u>	\$ <u>30,153,226</u>
4. Total Charges - Medi-Cal Inpatient Services	\$ <u>60,886,277</u>	\$ <u>49,666,937</u>
5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ <u>46,072,614</u>	\$ <u>38,081,511</u>
6. Excess of Reasonable Cost Over Customary Charges (Line 1 minus Line 4)	\$ <u><u>0</u></u>	\$ <u><u>0</u></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:
SCRIPPS MEMORIAL HOSPITAL—LA JOLLA

Fiscal Period Ended:
SEPTEMBER 30, 2010

NPI:
1841277704

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

	REPORTED	AUDITED
1. Total Inpatient Days (include private & swing-bed) (Adj)	68,033	68,033
2. Inpatient Days (include private, exclude swing-bed)	68,033	68,033
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj)	68,033	68,033
5. Medicare NF Swing-Bed Days through Dec 31 (Adj)	0	0
6. Medicare NF Swing-Bed Days after Dec 31 (Adj)	0	0
7. Medi-Cal NF Swing-Bed Days through July 31 (Adj)	0	0
8. Medi-Cal NF Swing-Bed Days after July 31 (Adj)	0	0
9. Medi-Cal Days (excluding swing-bed) (Adj 8)	3,327	2,298

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)	\$ 86,362,267	\$ 86,362,224
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)	\$ 86,362,267	\$ 86,362,224

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges) (Adj)	\$ 247,939,461	\$ 247,939,461
29. Private Room Charges (excluding swing-bed charges) (Adj)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges) (Adj)	\$ 247,939,461	\$ 247,939,461
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 0.348320	\$ 0.348320
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)	\$ 3,644.40	\$ 3,644.40
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)	\$ 86,362,267	\$ 86,362,224

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 1,269.42	\$ 1,269.42
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 4,223,360	\$ 2,917,127
40. Cost Applicable to Medi-Cal (Contract Sch 4A)	\$ 2,125,365	\$ 2,443,890
41. Cost Applicable to Medi-Cal (Contract Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39, 40 & 41)	\$ 6,348,725	\$ 5,361,017

(To Contract Sch 3)

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

Provider Name:
SCRIPPS MEMORIAL HOSPITAL—LA JOLLA

Fiscal Period Ended:
SEPTEMBER 30, 2010

NPI:
1841277704

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 4,260,607	\$ 4,260,602
2. Total Inpatient Days (Adj)	9,231	9,231
3. Average Per Diem Cost	\$ 461.55	\$ 461.55
4. Medi-Cal Inpatient Days (Adj 8)	134	79
5. Cost Applicable to Medi-Cal	\$ 61,848	\$ 36,462
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 27,337,659	\$ 27,337,607
7. Total Inpatient Days (Adj)	10,413	10,413
8. Average Per Diem Cost	\$ 2,625.34	\$ 2,625.33
9. Medi-Cal Inpatient Days (Adj 8)	786	917
10. Cost Applicable to Medi-Cal	\$ 2,063,517	\$ 2,407,428
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
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)	\$ 2,125,365	\$ 2,443,890

(To Contract Sch 4)

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

Provider Name:
SCRIPPS MEMORIAL HOSPITAL—LA JOLLA

Fiscal Period Ended:
SEPTEMBER 30, 2010

NPI:
1841277704

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 Contract Sch 4)

Provider Name:
SCRIPPS MEMORIAL HOSPITAL—LA JOLLA

Fiscal Period Ended:
SEPTEMBER 30, 2010

TRIAL BALANCE EXPENSES	4.08	5.00	6.01	6.02	6.03	6.04	6.05	6.06	6.07	6.08	ACCUMULATE COST	ADMINIS- TRATIVE & GENERAL 6.00
ANCILLARY COST CENTERS												
37.00 Operating Room	0	3,752,133	0	0	0	0	0	0	0	0	15,180,774	2,397,767
38.00	0	0	0	0	0	0	0	0	0	0	0	0
39.00 Delivery Room and Labor Room	0	1,733,181	0	0	0	0	0	0	0	0	9,493,635	1,499,497
40.00	0	0	0	0	0	0	0	0	0	0	0	0
41.00 Radiology-Diagnostic	0	2,599,136	0	0	0	0	0	0	0	0	17,725,887	2,799,762
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	284,562	0	0	0	0	0	0	0	0	2,376,275	375,327
43.00 Radioisotope	0	150,149	0	0	0	0	0	0	0	0	1,789,238	282,606
44.00 Laboratory	0	1,480,044	0	0	0	0	0	0	0	0	11,549,364	1,824,195
44.01	0	0	0	0	0	0	0	0	0	0	0	0
46.00 Whole Blood and Packed Red Blood C	0	0	0	0	0	0	0	0	0	0	2,793,828	441,279
47.00	0	0	0	0	0	0	0	0	0	0	0	0
48.00	0	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	0	1,299,172	0	0	0	0	0	0	0	0	5,490,008	867,134
50.00 Physical Therapy	0	924,293	0	0	0	0	0	0	0	0	4,367,431	689,825
51.00 Occupational Therapy	0	287,540	0	0	0	0	0	0	0	0	1,264,394	199,708
52.00 Speech Pathology	0	295,146	0	0	0	0	0	0	0	0	1,496,409	236,354
53.00 Electrocardiology	0	207,993	0	0	0	0	0	0	0	0	1,126,334	177,902
54.00	0	0	0	0	0	0	0	0	0	0	0	0
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0	41,645,984	6,577,885
55.30 Implantable Devices Charged to Patien	0	0	0	0	0	0	0	0	0	0	15,256,217	2,409,683
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	12,263,305	1,936,960
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	779,518	123,123
59.00 Cardiac Catheterization Laboratory	0	1,263,205	0	0	0	0	0	0	0	0	6,471,836	1,022,211
59.01 Cardiac Rehabilitation	0	59,247	0	0	0	0	0	0	0	0	399,436	63,090
59.02 Eye Center	0	49,032	0	0	0	0	0	0	0	0	816,862	129,021
59.03 Psychiatric/Psychological Services	0	92,350	0	0	0	0	0	0	0	0	1,191,451	188,187
60.00 Clinic	0	0	0	0	0	0	0	0	0	0	0	0
60.01	0	0	0	0	0	0	0	0	0	0	0	0
61.00 Emergency	0	1,992,816	0	0	0	0	0	0	0	0	9,886,574	1,561,561
61.01 Outpatient Surgery	0	801,049	0	0	0	0	0	0	0	0	5,543,434	875,572
61.02 MRI	0	571,141	0	0	0	0	0	0	0	0	3,837,287	606,090
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
71.00 Home Health Agency	0	3,415,572	0	0	0	0	0	0	0	0	16,355,017	2,583,236
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, and Canteen	0	56,517	0	0	0	0	0	0	0	0	720,970	113,875
100.00 Cancer Center	0	130,561	0	0	0	0	0	0	0	0	652,535	103,066
100.01 Vacant Space on 5th Floor	0	0	0	0	0	0	0	0	0	0	1,460,082	230,616
100.03 Level 2 Nursery	0	0	0	0	0	0	0	0	0	0	148,620	23,474
100.04 Cardiovascular Institute	0	27,800	0	0	0	0	0	0	0	0	118,988	18,794
100.06 Cardiac Exercise	0	112,384	0	0	0	0	0	0	0	0	757,774	119,689
100.07 Meals on Wheels	0	0	0	0	0	0	0	0	0	0	0	0
100.08 Community Health and Advocacy	0	130,923	0	0	0	0	0	0	0	0	698,100	110,263
100.09 Communications and Marketing	0	136,052	0	0	0	0	0	0	0	0	1,333,297	210,591
100.10 Executive Health	0	146,457	0	0	0	0	0	0	0	0	2,061,120	325,549
100.11	0	0	0	0	0	0	0	0	0	0	0	0
100.12	0	0	0	0	0	0	0	0	0	0	0	0
100.13	0	0	0	0	0	0	0	0	0	0	0	0
100.14	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	<u>50,212,322</u>	0	0	0	0	0	0	0	0	<u>389,324,536</u>	<u>53,105,069</u>

Provider Name:
SCRIPPS MEMORIAL HOSPITAL—LA JOLLA

Fiscal Period Ended:
SEPTEMBER 30, 2010

	TRIAL BALANCE EXPENSES	MAINT & REPAIRS 7.00	8.00	LAUNDRY & LINEN 9.00	HOUSEKEEP 10.00	DIETARY 11.00	CAFETERIA 12.00	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	2,924,827	0	289,081	883,869	0	327,824	0	795,857	1,346,418	94,232	1,512,620	0
38.00		0	0	0	0	0	0	0	0	0	0	0	0
39.00	Delivery Room and Labor Room	1,432,354	0	132,906	432,850	66,085	135,084	0	440,165	48,136	15,036	83,518	0
40.00		0	0	0	0	0	0	0	0	0	0	0	0
41.00	Radiology-Diagnostic	1,824,635	0	199,430	551,396	0	256,970	0	110,891	192,016	298,597	398,255	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	675,003	0	9,847	203,983	0	22,403	0	10,464	1,228	1,887	39,846	0
43.00	Radioisotope	198,395	0	5,801	59,954	0	16,124	0	0	42,016	96	33,926	0
44.00	Laboratory	483,094	0	18,617	145,989	0	172,865	0	0	71,995	0	268,905	0
44.01		0	0	0	0	0	0	0	0	0	0	0	0
46.00	Whole Blood and Packed Red Blood C	0	0	0	0	0	0	0	0	121,857	0	21,566	0
47.00		0	0	0	0	0	0	0	0	0	0	0	0
48.00		0	0	0	0	0	0	0	0	0	0	0	0
49.00	Respiratory Therapy	87,174	0	0	26,343	0	141,682	0	0	39,026	0	187,257	0
50.00	Physical Therapy	457,860	0	13,182	138,363	0	97,754	0	85,345	3,241	6	50,944	0
51.00	Occupational Therapy	57,747	0	0	17,451	0	25,383	0	0	386	0	21,192	0
52.00	Speech Pathology	92,948	0	0	28,089	0	24,851	0	0	6,163	0	15,186	0
53.00	Electrocardiology	197,288	0	2,957	59,619	0	20,035	0	0	693	0	67,073	0
54.00		0	0	0	0	0	0	0	0	0	0	0	0
55.00	Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	18,764	1,064	164,931	0
55.30	Implantable Devices Charged to Patien	0	0	0	0	0	0	0	0	0	0	270,284	0
56.00	Drugs Charged to Patients	0	0	0	0	0	0	0	0	10,713	8,783,625	514,085	0
57.00	Renal Dialysis	0	0	0	0	0	0	0	0	0	0	13,542	0
59.00	Cardiac Catheterization Laboratory	819,923	0	65,131	247,777	0	94,960	0	157,332	629,357	256,445	767,152	0
59.01	Cardiac Rehabilitation	152,831	0	2,437	46,185	0	5,428	0	24,719	99	0	3,079	0
59.02	Eye Center	484,834	0	19,219	146,515	0	5,667	0	0	3,264	12	4,935	0
59.03	Psychiatric/Psychological Services	821,505	0	0	248,255	0	10,377	0	4,835	0	0	11,577	0
60.00	Clinic	0	0	0	0	0	0	0	0	0	0	0	0
60.01		0	0	0	0	0	0	0	0	0	0	0	0
61.00	Emergency	733,382	0	132,097	221,625	247,444	167,943	0	449,126	33,060	13,433	272,695	0
61.01	Outpatient Surgery	443,700	0	58,636	134,084	0	66,411	0	152,743	127,219	17,925	111,045	0
61.02	MRI	918,804	0	70,337	277,658	0	55,396	0	19,055	20,829	200,105	140,681	0
62.00	Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
71.00	Home Health Agency	0	0	0	0	0	0	0	0	6,031	0	69,930	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 CENTEF													
96.00	Gift, Flower, Coffee Shop, and Canteen	148,480	0	0	44,870	0	11,281	0	0	0	0	0	0
100.00	Cancer Center	0	0	0	0	0	10,989	0	7,334	0	0	0	0
100.01	Vacant Space on 5th Floor	1,513,674	0	0	457,425	0	0	0	0	0	0	0	0
100.03	Level 2 Nursery	151,170	0	51,864	45,683	0	3,246	0	3,618	418	1,207	0	0
100.04	Cardiovascular Institute	0	0	0	0	0	2,182	0	0	0	0	0	0
100.06	Cardiac Exercise	289,999	0	4,623	87,636	0	10,297	0	0	187	0	0	0
100.07	Meals on Wheels	0	0	0	0	350,531	0	0	0	0	0	0	0
100.08	Community Health and Advocacy	0	0	0	0	0	13,144	0	15	312	0	0	0
100.09	Communications and Marketing	49,045	0	0	14,821	0	11,095	0	0	0	0	0	0
100.10	Executive Health	316,420	0	8,333	95,621	0	20,301	0	0	747	0	0	0
100.11		0	0	0	0	0	0	0	0	0	0	0	0
100.12		0	0	0	0	0	0	0	0	0	0	0	0
100.13		0	0	0	0	0	0	0	0	0	0	0	0
100.14		0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	25,417,614	0	2,096,345	7,573,629	4,735,770	3,625,146	0	7,214,973	2,903,163	9,783,098	6,654,959	748,047

Provider Name:
SCRIPPS MEMORIAL HOSPITAL—LA JOLLA

Fiscal Period Ended:
SEPTEMBER 30, 2010

TRIAL BALANCE EXPENSES	19.00	19.02	19.03	20.00	21.00	22.00	23.00	PARAMED EDUCAT 24.00	SUBTOTAL 25.00	POST	TOTAL
										STEP-DOWN ADJUSTMENT 26.00	COST 27.00
ANCILLARY COST CENTERS											
37.00 Operating Room	0	0	0	0	0	0	0	1,024	25,754,295		25,754,295
38.00	0	0	0	0	0	0	0	0	0		0
39.00 Delivery Room and Labor Room	0	0	0	0	0	0	0	163	13,779,430		13,779,430
40.00	0	0	0	0	0	0	0	0	0		0
41.00 Radiology-Diagnostic	0	0	0	0	0	0	0	3,245	24,361,085		24,361,085
41.01	0	0	0	0	0	0	0	0	0		0
41.02	0	0	0	0	0	0	0	0	0		0
42.00 Radiology-Therapeutic	0	0	0	0	0	0	0	21	3,716,283		3,716,283
43.00 Radioisotope	0	0	0	0	0	0	0	1	2,428,157		2,428,157
44.00 Laboratory	0	0	0	0	0	0	0	0	14,535,022		14,535,022
44.01	0	0	0	0	0	0	0	0	0		0
46.00 Whole Blood and Packed Red Blood C	0	0	0	0	0	0	0	0	3,378,529		3,378,529
47.00	0	0	0	0	0	0	0	0	0		0
48.00	0	0	0	0	0	0	0	0	0		0
49.00 Respiratory Therapy	0	0	0	0	0	0	0	0	6,838,624		6,838,624
50.00 Physical Therapy	0	0	0	0	0	0	0	0	5,903,950		5,903,950
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	1,586,260		1,586,260
52.00 Speech Pathology	0	0	0	0	0	0	0	0	1,900,000		1,900,000
53.00 Electrocardiology	0	0	0	0	0	0	0	0	1,651,901		1,651,901
54.00	0	0	0	0	0	0	0	0	0		0
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	12	48,408,640		48,408,640
55.30 Implantable Devices Charged to Patien	0	0	0	0	0	0	0	0	17,936,184		17,936,184
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	95,471	23,604,159		23,604,159
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	916,183		916,183
59.00 Cardiac Catheterization Laboratory	0	0	0	0	0	0	0	2,787	10,534,911		10,534,911
59.01 Cardiac Rehabilitation	0	0	0	0	0	0	0	0	697,302		697,302
59.02 Eye Center	0	0	0	0	0	0	0	0	1,610,330		1,610,330
59.03 Psychiatric/Psychological Services	0	0	0	0	0	0	0	0	2,476,186		2,476,186
60.00 Clinic	0	0	0	0	0	0	0	0	0		0
60.01	0	0	0	0	0	0	0	0	0		0
61.00 Emergency	0	0	0	0	0	0	0	146	13,719,085		13,719,085
61.01 Outpatient Surgery	0	0	0	0	0	0	0	195	7,530,965		7,530,965
61.02 MRI	0	0	0	0	0	0	0	2,175	6,148,419		6,148,419
62.00 Observation Beds	0	0	0	0	0	0	0	0	0		0
71.00 Home Health Agency	0	0	0	0	0	0	0	0	19,014,214		19,014,214
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
NONREIMBURSABLE COST CENTER											
96.00 Gift, Flower, Coffee Shop, and Canteen	0	0	0	0	0	0	0	0	1,039,477		1,039,477
100.00 Cancer Center	0	0	0	0	0	0	0	0	773,924		773,924
100.01 Vacant Space on 5th Floor	0	0	0	0	0	0	0	0	3,661,797		3,661,797
100.03 Level 2 Nursery	0	0	0	0	0	0	0	13	429,313		429,313
100.04 Cardiovascular Institute	0	0	0	0	0	0	0	0	139,964		139,964
100.06 Cardiac Exercise	0	0	0	0	0	0	0	0	1,270,205		1,270,205
100.07 Meals on Wheels	0	0	0	0	0	0	0	0	350,531		350,531
100.08 Community Health and Advocacy	0	0	0	0	0	0	0	0	821,834		821,834
100.09 Communications and Marketing	0	0	0	0	0	0	0	0	1,618,850		1,618,850
100.10 Executive Health	0	0	0	0	0	0	0	0	2,828,091		2,828,091
100.11	0	0	0	0	0	0	0	0	0		0
100.12	0	0	0	0	0	0	0	0	0		0
100.13	0	0	0	0	0	0	0	0	0		0
100.14	0	0	0	0	0	0	0	0	0		0
TOTAL	0	106,334	389,324,536	0	389,324,536						

Provider Name:
SCRIPPS MEMORIAL HOSPITAL—LA JOLLA

Fiscal Period Ended:
SEPTEMBER 30, 2010

	EMP BENE (GROSS SALARIES)	5.00	6.01	6.02	6.03	6.04	6.05	6.06	6.07	6.08	ADM & GEN (ACCUM COST)	6.00	MAINT & REPAIRS (SQ FT)	7.00
GENERAL SERVICE COST CENTERS														
1.00	Old Cap Related Costs—Building and Fixtures													
2.00	Old Cap Related Costs—Movable Equipment													
3.00	New Cap Related Costs—Building and Fixtures													
4.00	New Cap Related 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														
6.02														
6.03														
6.04														
6.05														
6.06														
6.07														
6.08														
6.00	Administrative and General	11,787,384												
7.00	Maintenance and Repairs	4,677,090									21,950,573			
8.00											0			
9.00	Laundry and Linen Service										1,761,689		713	
10.00	Housekeeping	3,182,872									6,279,573		3,782	
11.00	Dietary	1,096,893									3,267,905		9,212	
12.00	Cafeteria	1,714,259									2,679,540		5,029	
13.00											0			
14.00	Nursing Administration	4,193,209									6,096,263		667	
15.00	Central Services and Supply	1,222,073									2,077,324		2,898	
16.00	Pharmacy	5,563,083									8,123,188		2,109	
17.00	Medical Records and Library	2,335,908									5,161,327		5,418	
18.00	Social Service	422,974									634,706			
19.00											0			
19.02											0			
19.03											0			
20.00											0			
21.00											0			
22.00											0			
23.00											0			
24.00	Paramedical Ed Program	51,309									79,213		124	
INPATIENT ROUTINE COST CENTERS														
25.00	Adults and Pediatrics	36,646,054									57,880,319		80,502	
26.00	Intensive Care Unit	12,734,780									19,922,119		17,238	
27.00											0			
28.00											0			
29.00											0			
30.00											0			
31.00											0			
32.00											0			
33.00	Nursery	2,284,889									3,253,744		524	
34.00											0			
35.00											0			
36.00											0			
36.01											0			
36.02											0			

STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:
SCRIPPS MEMORIAL HOSPITAL—LA JOLLA

Fiscal Period Ended:
SEPTEMBER 30, 2010

	EMP BENE (GROSS SALARIES) 5.00	6.01	6.02	6.03	6.04	6.05	6.06	6.07	6.08	ADM & GEN (ACCU COST) 6.00	MAINT & REPAIRS (SQ FT) 7.00	
ANCILLARY COST CENTERS												
37.00	Operating Room	11,691,429								15,180,774	36,974	
38.00										0		
39.00	Delivery Room and Labor Room	5,400,492								9,493,635	18,107	
40.00										0		
41.00	Radiology-Diagnostic	8,098,757								17,725,887	23,066	
41.01										0		
41.02										0		
42.00	Radiology-Therapeutic	886,680								2,376,275	8,533	
43.00	Radioisotope	467,857								1,789,238	2,508	
44.00	Laboratory	4,611,733								11,549,364	6,107	
44.01										0		
46.00	Whole Blood and Packed Red Blood Cells									2,793,828		
47.00										0		
48.00										0		
49.00	Respiratory Therapy	4,048,144								5,490,008	1,102	
50.00	Physical Therapy	2,880,045								4,367,431	5,788	
51.00	Occupational Therapy	895,957								1,264,394	730	
52.00	Speech Pathology	919,658								1,496,409	1,175	
53.00	Electrocardiology	648,094								1,126,334	2,494	
54.00										0		
55.00	Medical Supplies Charged to Patients									41,645,984		
55.30	Implantable Devices Charged to Patients									15,256,217		
56.00	Drugs Charged to Patients									12,263,305		
57.00	Renal Dialysis									779,518		
59.00	Cardiac Catheterization Laboratory	3,936,074								6,471,836	10,365	
59.01	Cardiac Rehabilitation	184,610								399,436	1,932	
59.02	Eye Center	152,780								816,862	6,129	
59.03	Psychiatric/Psychological Services	287,757								1,191,451	10,385	
60.00	Clinic									0		
60.01										0		
61.00	Emergency	6,209,500								9,886,574	9,271	
61.01	Outpatient Surgery	2,496,022								5,543,434	5,609	
61.02	MRI	1,779,643								3,837,287	11,615	
62.00	Observation Beds									0		
71.00	Home Health Agency	10,642,724								16,355,017		
84.00										0		
85.00										0		
86.00										0		
NONREIMBURSABLE COST CENTERS												
96.00	Gift, Flower, Coffee Shop, and Canteen	176,103								720,970	1,877	
100.00	Cancer Center	406,821								652,535		
100.01	Vacant Space on 5th Floor									1,460,082	19,135	
100.03	Level 2 Nursery									148,620	1,911	
100.04	Cardiovascular Institute	86,624								118,988		
100.06	Cardiac Exercise	350,182								757,774	3,666	
100.07	Meals on Wheels									0		
100.08	Community Health and Advocacy	407,949								698,100		
100.09	Communications and Marketing	423,929								1,333,297	620	
100.10	Executive Health	456,352								2,061,120	4,000	
100.11										0		
100.12										0		
100.13										0		
100.14										0		
TOTAL		156,458,693	0	0	0	0	0	0	0	336,219,467	321,315	
COST TO BE ALLOCATED		50,212,321	0	0	0	0	0	0	0	53,105,069	25,417,614	
UNIT COST MULTIPLIER - SCH 8		0.320930	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.157948	79.104971	

Provider Name:
SCRIPPS MEMORIAL HOSPITAL—LA JOLLA

Fiscal Period Ended:
SEPTEMBER 30, 2010

	8.00	9.00	10.00	11.00	12.00	13.00	14.00	15.00	16.00	17.00	18.00	19.00
		LAUNDRY & LINEN (LB LNDRY)	HOUSE- KEEPING (SQ FT)	DIETARY (MEALS SERVED)	CAFETERIA (PROD FTE'S X100)		NURSING ADMIN (NURSE HR)	CENT SERV & SUPPLY (CST REQ)	PHARMACY (COSTS REQUIS)	MED REC (GROSS PAT REVENUE)	SOC SERV (PATIENT DAYS)	
ANCILLARY COST CENTERS												
37.00		Operating Room	233,912	36,974		12,321	161,466	30,521,984	118,536	353,451,039		
38.00												
39.00		Delivery Room and Labor Room	107,542	18,107	3,129	5,077	89,302	1,091,206	18,914	19,515,398		
40.00												
41.00		Radiology-Diagnostic	161,370	23,066		9,658	22,498	4,352,819	375,608	93,059,462		
41.01												
41.02												
42.00		Radiology-Therapeutic	7,968	8,533		842	2,123	27,830	2,374	9,310,797		
43.00		Radioisotope	4,694	2,508		606		952,470	121	7,927,351		
44.00		Laboratory	15,064	6,107		6,497		1,632,046		62,834,431		
44.01												
46.00		Whole Blood and Packed Red Blood Cells						2,762,378		5,039,182		
47.00												
48.00												
49.00		Respiratory Therapy		1,102		5,325		884,690		43,756,010		
50.00		Physical Therapy	10,666	5,788		3,674	17,315	73,471	7	11,903,935		
51.00		Occupational Therapy		730		954		8,757		4,951,831		
52.00		Speech Pathology		1,175		934		139,713		3,548,546		
53.00		Electrocardiology	2,393	2,494		753		15,717		15,672,823		
54.00												
55.00		Medical Supplies Charged to Patients						425,369	1,339	38,539,085		
55.30		Implantable Devices Charged to Patients								63,156,732		
56.00		Drugs Charged to Patients						242,852	11,049,015	120,125,387		
57.00		Renal Dialysis								3,164,375		
59.00		Cardiac Catheterization Laboratory	52,701	10,365		3,569	31,920	14,266,897	322,585	179,259,118		
59.01		Cardiac Rehabilitation	1,972	1,932		204	5,015	2,236		719,418		
59.02		Eye Center	15,551	6,129		213		73,997	15	1,153,186		
59.03		Psychiatric/Psychological Services		10,385		390	981			2,705,090		
60.00		Clinic										
60.01												
61.00		Emergency	106,887	9,271	11,716	6,312	91,120	749,433	16,898	63,720,218		
61.01		Outpatient Surgery	47,446	5,609		2,496	30,989	2,883,935	22,548	25,947,744		
61.02		MRI	56,914	11,615		2,082	3,866	472,181	251,714	32,872,712		
62.00		Observation Beds										
71.00		Home Health Agency						136,716		16,340,484		
84.00												
85.00												
86.00												
NONREIMBURSABLE COST CENTERS												
96.00		Gift, Flower, Coffee Shop, and Canteen		1,877		424						
100.00		Cancer Center				413	1,488					
100.01		Vacant Space on 5th Floor		19,135								
100.03		Level 2 Nursery	41,966	1,911		122	734	9,483	1,518			
100.04		Cardiovascular Institute				82						
100.06		Cardiac Exercise	3,741	3,666		387		4,242				
100.07		Meals on Wheels			16,597							
100.08		Community Health and Advocacy				494	3	7,065				
100.09		Communications and Marketing		620		417						
100.10		Executive Health	6,743	4,000		763		16,928				
100.11												
100.12												
100.13												
100.14												
TOTAL	0	1,696,271	316,820	224,230	136,248	0	1,463,796	65,811,845	12,306,263	1,555,052,141	86,862	0
COST TO BE ALLOCATED	0	2,096,345	7,573,629	4,735,770	3,625,146	0	7,214,973	2,903,163	9,783,098	6,654,959	748,047	0
UNIT COST MULTIPLIER - SCH 8	0.000000	1.235855	23.905147	21.120145	26.606966	0.000000	4.928947	0.044113	0.794969	0.004280	8.611903	0.000000

TRIAL BALANCE OF EXPENSES

Provider Name:
SCRIPPS MEMORIAL HOSPITAL—LA JOLLA

Fiscal Period Ended:
SEPTEMBER 30, 2010

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	GENERAL SERVICE COST CENTERS			
1.00	Old Cap Related Costs—Building and Fixtures	\$ 4,410,011	\$ 0	\$ 4,410,011
2.00	Old Cap Related Costs—Movable Equipment	716,105	0	716,105
3.00	New Cap Related Costs—Building and Fixtures	11,337,124	0	11,337,124
4.00	New Cap Related Costs—Movable Equipment	14,797,009	0	14,797,009
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	50,050,938	0	50,050,938
6.01			0	0
6.02			0	0
6.03			0	0
6.04			0	0
6.05			0	0
6.06			0	0
6.07			0	0
6.08			0	0
6.00	Administrative and General	47,312,364	0	47,312,364
7.00	Maintenance and Repairs	17,428,897	0	17,428,897
8.00			0	0
9.00	Laundry and Linen Service	1,707,284	0	1,707,284
10.00	Housekeeping	4,969,511	0	4,969,511
11.00	Dietary	2,212,964	0	2,212,964
12.00	Cafeteria	1,745,648	0	1,745,648
13.00			0	0
14.00	Nursing Administration	4,699,641	0	4,699,641
15.00	Central Services and Supply	1,463,994	0	1,463,994
16.00	Pharmacy	6,176,901	0	6,176,901
17.00	Medical Records and Library	3,998,247	0	3,998,247
18.00	Social Service	498,961	0	498,961
19.00			0	0
19.02			0	0
19.03			0	0
20.00			0	0
21.00			0	0
22.00			0	0
23.00			0	0
24.00	Paramedical Ed Program	53,285	0	53,285
	INPATIENT ROUTINE COST CENTERS			
25.00	Adults and Pediatrics	39,976,848	0	39,976,848
26.00	Intensive Care Unit	14,519,811	0	14,519,811
27.00			0	0
28.00			0	0
29.00			0	0
30.00			0	0
31.00			0	0
32.00			0	0
33.00	Nursery	2,480,471	0	2,480,471
34.00			0	0
35.00			0	0
36.00			0	0
36.01			0	0
36.02			0	0

TRIAL BALANCE OF EXPENSES

Provider Name:
SCRIPPS MEMORIAL HOSPITAL—LA JOLLA

Fiscal Period Ended:
SEPTEMBER 30, 2010

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
37.00	Operating Room	\$ 23,244,846	\$ (14,637,478)	\$ 8,607,368
38.00			0	0
39.00	Delivery Room and Labor Room	6,378,813	0	6,378,813
40.00			0	0
41.00	Radiology-Diagnostic	13,366,717	0	13,366,717
41.01			0	0
41.02			0	0
42.00	Radiology-Therapeutic	1,440,608	0	1,440,608
43.00	Radioisotope	1,447,717	0	1,447,717
44.00	Laboratory	9,603,329	0	9,603,329
44.01			0	0
46.00	Whole Blood and Packed Red Blood Cells	2,793,828	0	2,793,828
47.00			0	0
48.00			0	0
49.00	Respiratory Therapy	4,991,440	(884,691)	4,106,749
50.00	Physical Therapy	3,001,489	0	3,001,489
51.00	Occupational Therapy	921,152	0	921,152
52.00	Speech Pathology	1,111,605	0	1,111,605
53.00	Electrocardiology	728,038	0	728,038
54.00			0	0
55.00	Medical Supplies Charged to Patients	11,856,918	29,789,066	41,645,984
55.30	Implantable Devices Charged to Patients	15,256,217	0	15,256,217
56.00	Drugs Charged to Patients	12,263,305	0	12,263,305
57.00	Renal Dialysis	779,518	0	779,518
59.00	Cardiac Catheterization Laboratory	18,684,634	(14,266,897)	4,417,737
59.01	Cardiac Rehabilitation	192,769	0	192,769
59.02	Eye Center	300,162	0	300,162
59.03	Psychiatric/Psychological Services	306,681	0	306,681
60.00	Clinic		0	0
60.01			0	0
61.00	Emergency	7,186,341	0	7,186,341
61.01	Outpatient Surgery	4,314,395	0	4,314,395
61.02	MRI	2,379,872	0	2,379,872
62.00	Observation Beds		0	0
71.00	Home Health Agency	11,388,714	0	11,388,714
84.00			0	0
85.00			0	0
86.00			0	0
	SUBTOTAL	\$ 384,495,122	\$ 0	\$ 384,495,122
	NONREIMBURSABLE COST CENTERS			
96.00	Gift, Flower, Coffee Shop, and Canteen	521,230	0	521,230
100.00	Cancer Center	521,974	0	521,974
100.01	Vacant Space on 5th Floor		0	0
100.03	Level 2 Nursery	2,803	0	2,803
100.04	Cardiovascular Institute	91,188	0	91,188
100.06	Cardiac Exercise	365,659	0	365,659
100.07	Meals on Wheels		0	0
100.08	Community Health and Advocacy	567,177	0	567,177
100.09	Communications and Marketing	1,149,937	0	1,149,937
100.10	Executive Health	1,609,446	0	1,609,446
100.11			0	0
100.12			0	0
100.13			0	0
100.14			0	0
100.99	SUBTOTAL	\$ 4,829,414	\$ 0	\$ 4,829,414
101	TOTAL	\$ 389,324,536	\$ 0	\$ 389,324,536

(To Schedule 8)

Provider Name:
SCRIPPS MEMORIAL HOSPITAL—LA JOLLA

Page 1
Fiscal Period Ended:
SEPTEMBER 30, 2010

	TOTAL ADJ (Page 1 & 2)	AUDIT ADJ 1	AUDIT ADJ										
ANCILLARY COST CENTERS													
37.00 Operating Room	(14,637,478)	(14,637,478)											
38.00	0												
39.00 Delivery Room and Labor Room	0												
40.00	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	0												
46.00 Whole Blood and Packed Red Blood Cells	0												
47.00	0												
48.00	0												
49.00 Respiratory Therapy	(884,691)	(884,691)											
50.00 Physical Therapy	0												
51.00 Occupational Therapy	0												
52.00 Speech Pathology	0												
53.00 Electrocardiology	0												
54.00	0												
55.00 Medical Supplies Charged to Patients	29,789,066	29,789,066											
55.30 Implantable Devices Charged to Patients	0												
56.00 Drugs Charged to Patients	0												
57.00 Renal Dialysis	0												
59.00 Cardiac Catheterization Laboratory	(14,266,897)	(14,266,897)											
59.01 Cardiac Rehabilitation	0												
59.02 Eye Center	0												
59.03 Psychiatric/Psychological Services	0												
60.00 Clinic	0												
60.01	0												
61.00 Emergency	0												
61.01 Outpatient Surgery	0												
61.02 MRI	0												
62.00 Observation Beds	0												
71.00 Home Health Agency	0												
84.00	0												
85.00	0												
86.00	0												
NONREIMBURSABLE COST CENTERS													
96.00 Gift, Flower, Coffee Shop, and Canteen	0												
100.00 Cancer Center	0												
100.01 Vacant Space on 5th Floor	0												
100.03 Level 2 Nursery	0												
100.04 Cardiovascular Institute	0												
100.06 Cardiac Exercise	0												
100.07 Meals on Wheels	0												
100.08 Community Health and Advocacy	0												
100.09 Communications and Marketing	0												
100.10 Executive Health	0												
100.11	0												
100.12	0												
100.13	0												
100.14	0												
101.00 TOTAL	\$0	0	0	0	0	0	0	0	0	0	0	0	0

(To Sch 10)

Provider Name							Fiscal Period	NPI		Adjustments
SCRIPPS MEMORIAL HOSPITAL—LA JOLLA							OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010	1841277704		12
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report								
		Work Sheet	Part	Title	Line	Col.				
RECLASSIFICATION OF REPORTED COSTS										
1	10A	A			37.00	7	Operating Room	\$23,244,846	(\$14,637,478)	\$8,607,368
	10A	A			49.00	7	Respiratory Therapy	4,991,440	(884,691)	4,106,749
	10A	A			59.00	7	Cardiac Catheterization Laboratory	18,684,634	(14,266,897)	4,417,737
	10A	A			55.00	7	Medical Supplies Charged to Patients	11,856,918	29,789,066	41,645,984
							To reclassify medical supplies charged to patients costs for proper matching of revenue and expense in conjunction with adjustment 2. 42 CFR 413.20, 413.24, and 413.53 CMS Pub. 15-1, Sections 2202.4, 2300, 2302.6, and 2304 CCR, Title 22, Section 97018 Medi-Cal Contract, Article 5.2			

Provider Name							Fiscal Period		NPI		Adjustments
SCRIPPS MEMORIAL HOSPITAL—LA JOLLA							OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010		1841277704		12
Report References											
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
		Work Sheet	Part	Title	Line	Col.					
<u>ADJUSTMENT TO REPORTED TOTAL CHARGES</u>											
2	5, Contract 5	C	I		37.00	8	Operating Room	\$353,451,039	(\$43,675,878)	\$309,775,161	
	5, Contract 5	C	I		49.00	8	Respiratory Therapy	43,756,010	(8,410,722)	35,345,288	
	5, Contract 5	C	I		59.00	8	Cardiac Catheterization Laboratory	179,259,119	(64,055,422)	115,203,697	
	5, Contract 5	C	I		55.00	8	Medical Supplies Charged to Patients	38,539,085	116,142,022	154,681,107	
To reclassify medical supplies charged to patient total charges for proper matching of revenue and expense in conjunction with adjustment 1. 42 CFR 413.20, 413.24, and 413.53 CMS Pub. 15-1, Sections 2202.4, 2300, 2302.6, and 2304 CCR, Title 22, Section 97018 Medi-Cal Contract, Article 5.2											

Provider Name							Fiscal Period	NPI		Adjustments
SCRIPPS MEMORIAL HOSPITAL—LA JOLLA							OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010	1841277704		12
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report								
		Work Sheet	Part	Title	Line	Col.				
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA—NONCONTRACT										
3	4A	Not Reported					Medi-Cal Average Administrative Day Rate	\$0.00	\$360.27	\$360.27
	4A	Not Reported					Medi-Cal Administrative Days	0	368	368
4	6	Not Reported					Medi-Cal Ancillary Charges—Radiology-Diagnostic	\$0	\$7,445	\$7,445
	6	Not Reported					Medi-Cal Ancillary Charges—Radioisotope	0	5,625	5,625
	6	Not Reported					Medi-Cal Ancillary Charges—Laboratory	0	37,045	37,045
	6	Not Reported					Medi-Cal Ancillary Charges—Physical Therapy	0	45,210	45,210
	6	Not Reported					Medi-Cal Ancillary Charges—Occupational Therapy	0	26,281	26,281
	6	Not Reported					Medi-Cal Ancillary Charges—Speech Pathology	0	18,202	18,202
	6	Not Reported					Medi-Cal Ancillary Charges—Drugs Charged to Patients	0	211,099	211,099
	6	Not Reported					Medi-Cal Ancillary Charges—Total	0	350,907	350,907
5	2	Not Reported					Medi-Cal Routine Service Charges	\$0	\$1,297,556	\$1,297,556
	2	Not Reported					Medi-Cal Ancillary Service Charges	0	350,907	350,907
6	3	Not Reported					Medi-Cal Coinsurance	\$0	\$955	\$955
7	1	Not Reported					Medi-Cal Interim Payments	\$0	\$233,385	\$233,385
							To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary payment data: Service Period: October 1, 2009 through September 30, 2010 Payment Period: October 1, 2009 through July 9, 2013 Reports Dated: July 9, 2013 42 CFR 413.20, 413.24, 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			

Provider Name							Fiscal Period	NPI	Adjustments	
SCRIPPS MEMORIAL HOSPITAL—LA JOLLA							OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010	1841277704	12	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report								
		Work Sheet	Part	Title	Line	Col.				
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA—CONTRACT										
8	Contract 4	D-1	I	XIX	9.00	1	Medi-Cal Days—Adults and Pediatrics	3,327	(1,029)	2,298
	Contract 4A	D-1	II	XIX	42.00	4	Medi-Cal Days—Nursery	134	(55)	79
	Contract 4A	D-1	II	XIX	43.00	4	Medi-Cal Days—Intensive Care Unit	786	131	917
9	Contract 6	D-4		XIX	37.00	2	Medi-Cal Ancillary Charges—Operating Room	\$7,788,710	(\$1,632,211)	\$6,156,499
	Contract 6	D-4		XIX	39.00	2	Medi-Cal Ancillary Charges—Delivery Room and Labor Room	245,967	(136,967)	109,000
	Contract 6	D-4		XIX	41.00	2	Medi-Cal Ancillary Charges—Radiology-Diagnostic	4,874,486	(2,084,441)	2,790,045
	Contract 6	D-4		XIX	42.00	2	Medi-Cal Ancillary Charges—Radiology-Therapeutic	60,771	(41,735)	19,036
	Contract 6	D-4		XIX	43.00	2	Medi-Cal Ancillary Charges—Radioisotope	171,112	(39,470)	131,642
	Contract 6	D-4		XIX	44.00	2	Medi-Cal Ancillary Charges—Laboratory	2,369,705	(493,839)	1,875,866
	Contract 6	D-4		XIX	46.00	2	Medi-Cal Ancillary Charges—Whole Blood and Packed Red Blood Cells	220,525	(34,485)	186,040
	Contract 6	D-4		XIX	49.00	2	Medi-Cal Ancillary Charges—Respiratory Therapy	3,551,598	(1,454,752)	2,096,846
	Contract 6	D-4		XIX	50.00	2	Medi-Cal Ancillary Charges—Physical Therapy	562,280	(66,204)	496,076
	Contract 6	D-4		XIX	51.00	2	Medi-Cal Ancillary Charges—Occupational Therapy	286,203	(106,519)	179,684
	Contract 6	D-4		XIX	52.00	2	Medi-Cal Ancillary Charges—Speech Pathology	155,896	(67,195)	88,701
	Contract 6	D-4		XIX	53.00	2	Medi-Cal Ancillary Charges—Electrocardiology	532,033	(338,252)	193,781
	Contract 6	D-4		XIX	55.00	2	Medi-Cal Ancillary Charges—Medical Supplies Charged to Patients	2,649,435	2,488,851	5,138,286
	Contract 6	D-4		XIX	55.30	2	Medi-Cal Ancillary Charges—Implantable Devices Charged to Patients	1,566,376	(1,566,376)	0
	Contract 6	D-4		XIX	56.00	2	Medi-Cal Ancillary Charges—Drugs Charged to Patients	8,357,860	(1,840,154)	6,517,706
	Contract 6	D-4		XIX	57.00	2	Medi-Cal Ancillary Charges—Renal Dialysis	339,125	(147,310)	191,815
	Contract 6	D-4		XIX	59.00	2	Medi-Cal Ancillary Charges—Cardiac Catheterization Laboratory	3,326,227	(1,063,525)	2,262,702
	Contract 6	D-4		XIX	61.00	2	Medi-Cal Ancillary Charges—Emergency	2,290,675	(571,174)	1,719,501
	Contract 6	D-4		XIX	61.02	2	Medi-Cal Ancillary Charges—MRI	85,980	(85,980)	0
	Contract 6	D-4		XIX	101.00	2	Medi-Cal Ancillary Charges—Total	39,434,964	(9,281,738)	30,153,226
10	Contract 2	E-3	III	XIX	10.00	1	Medi-Cal Routine Service Charges	\$21,451,313	(\$1,937,602)	\$19,513,711
	Contract 2	E-3	III	XIX	11.00	1	Medi-Cal Ancillary Service Charges	39,434,964	(9,281,738)	30,153,226

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Provider Name							Fiscal Period		NPI		Adjustments
SCRIPPS MEMORIAL HOSPITAL—LA JOLLA							OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010		1841277704		12
Report References							Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report									
		Work Sheet	Part	Title	Line	Col.					
<u>ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA—CONTRACT</u>											
-Continued from previous page-											
11	Contract 3	E-3	III	XIX	33.00	1	Medi-Cal Deductibles	\$19,824	\$7,454	\$27,278	
	Contract 3	E-3	III	XIX	36.00	1	Medi-Cal Coinsurance	250,129	(43,322)	206,807	
<p style="text-align: center;">To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary payment data: Service Period: October 1, 2009 through September 30, 2010 Payment Period: October 1, 2009 through July 9, 2013 Reports Dated: July 9, 2013 42 CFR 413.20, 413.24, 413.53, and 433.139 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 51541</p>											

Provider Name							Fiscal Period	NPI		Adjustments
SCRIPPS MEMORIAL HOSPITAL—LA JOLLA							OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010	1841277704		12
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report								
		Work Sheet	Part	Title	Line	Col.				
<u>ADJUSTMENT TO OTHER MATTERS</u>										
12	Contract 1	N/A					Medi-Cal Overpayments To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. CCR, Title 22, Section 51458.1	\$0	\$17,119	\$17,119