

**REPORT
ON THE
COST REPORT REVIEW**

**SCRIPPS MEMORIAL HOSPITAL—ENCINITAS
ENCINITAS, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1700829199**

**FISCAL PERIOD ENDED
SEPTEMBER 30, 2008**

**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: Peter Rodriguez**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

February 29, 2012

Administrator
Scripps Memorial Hospital—Encinitas
354 Santa Fe Drive
Encinitas, CA 92023

SCRIPPS MEMORIAL HOSPITAL—ENCINITAS
NATIONAL PROVIDER IDENTIFIER (NPI) 1700829199
FISCAL PERIOD ENDED SEPTEMBER 30, 2008

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 \$10,778, 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 Reimbursement Settlement (REHABILITATION Schedules)
4. Computation of Medi-Cal Cost (CONTRACT Schedules)
5. 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.

Original Signed by

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

Certified

cc: See Next Page

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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—ENCINITAS

Fiscal Period Ended:
SEPTEMBER 30, 2008

	SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1) NPI 1700829199		
Reported	\$ 0	
Net Change	\$ (6,238)	
Audited Amount Due Provider (State)	\$ (6,238)	
2. Subprovider I (SCHEDULE 1-1) NPI		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
3. Rehabilitation (SCHEDULE 1-2) NPI 1700829199		
Reported	\$ 312,543	
Net Change	\$ (312,543)	
Audited Amount Due Provider (State)	\$ 0	
4. Medi-Cal Contract Cost (CONTRACT SCH 1) NPI 1700829199		
Reported		\$ 7,037,973
Net Change		\$ 17,094
Audited Cost		\$ 7,055,067
Audited Amount Due Provider (State)	\$ (4,540)	
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)	\$ (10,778)	
9. Total Medi-Cal Cost		\$ 7,055,067

SUMMARY OF FINDINGS

Provider Name:
SCRIPPS MEMORIAL HOSPITAL—ENCINITAS

Fiscal Period Ended:
SEPTEMBER 30, 2008

		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)		\$ (10,778)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
SCRIPPS MEMORIAL HOSPITAL—ENCINITAS

Fiscal Period Ended:
SEPTEMBER 30, 2008

NPI:
1700829199

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ 0	\$ 44,780
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	\$ 44,780
6. Interim Payments (Adj 9)	\$ 0	\$ (51,018)
7. Balance Due Provider (State)	\$ 0	\$ (6,238)
8. Duplicate Payments (Adj)	\$ 0	\$ 0
9.	\$ 0	\$ 0
10.	\$ 0	\$ 0
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ 0	\$ (6,238)

(To Summary of Findings)

COMPUTATION OF LESSER OF
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:
SCRIPPS MEMORIAL HOSPITAL—ENCINITASFiscal Period Ended:
SEPTEMBER 30, 2008NPI:
1700829199

	REPORTED	AUDITED
REASONABLE COST OF MEDI-CAL INPATIENT SERVICES		
1. Cost of Covered Services (Schedule 3)	\$ 0	\$ 44,780
CHARGES FOR MEDI-CAL INPATIENT SERVICES		
2. Inpatient Routine Service Charges (Adj 8)	\$ 0	\$ 152,567
3. Inpatient Ancillary Service Charges (Adj 8)	\$ 0	\$ 89,224
4. Total Charges - Medi-Cal Inpatient Services	\$ 0	\$ 241,791
5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ 0	\$ 197,011
6. Excess of Reasonable Cost Over Customary Charges (Line 1 minus Line 4)	\$ 0	\$ 0
	(To Schedule 1)	

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

COMPUTATION OF
MEDI-CAL NET COSTS OF COVERED SERVICES

Provider Name:
SCRIPPS MEMORIAL HOSPITAL—ENCINITAS

Fiscal Period Ended:
SEPTEMBER 30, 2008

NPI:
1700829199

	REPORTED	AUDITED
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ 0	\$ 24,098
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ 0	\$ 20,682
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)	\$ 0	\$ 44,780
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	\$ (See Schedule 1)	\$ 0
8. SUBTOTAL	\$ 0	\$ 44,780
	(To Schedule 2)	
9. Coinsurance (Adj)	\$ 0	\$ 0
10. Patient and Third Party Liability (Adj)	\$ 0	\$ 0
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ 0	\$ 44,780
	(To Schedule 1)	

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
SCRIPPS MEMORIAL HOSPITAL—ENCINITASFiscal Period Ended:
SEPTEMBER 30, 2008NPI:
1700829199

GENERAL SERVICE UNIT NET OF SWING-BED COSTS

	REPORTED	AUDITED
INPATIENT DAYS		
1. Total Inpatient Days (include private & swing-bed) (Adj 3)	28,997	36,330
2. Inpatient Days (include private, exclude swing-bed)	28,997	36,330
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj 3)	28,997	36,330
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)	\$ 34,117,375	\$ 42,966,282
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)	\$ 34,117,375	\$ 42,966,282

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges) (Adj 4)	\$ 72,855,495	\$ 88,931,115
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges) (Adj 4)	\$ 72,855,495	\$ 88,931,115
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 0.468288	\$ 0.483141
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)	\$ 2,512.52	\$ 2,447.87
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)	\$ 34,117,375	\$ 42,966,282

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 1,176.58	\$ 1,182.67
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 0	\$ 0
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 0	\$ 20,682
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 0	\$ 20,682

(To Schedule 3)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
SCRIPPS MEMORIAL HOSPITAL—ENCINITASFiscal Period Ended:
SEPTEMBER 30, 2008NPI:
1700829199

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 1,767,194	\$ 1,767,194
2. Total Inpatient Days (Adj)	2,886	2,886
3. Average Per Diem Cost	\$ 612.33	\$ 612.33
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)	\$ 8,778,571	\$ 8,778,571
7. Total Inpatient Days (Adj)	3,591	3,591
8. Average Per Diem Cost	\$ 2,444.60	\$ 2,444.60
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. Per Diem Rate (Adj 6)	\$ 0.00	\$ 318.19
27. Medi-Cal Inpatient Days (Adj 6)	0	65
28. Cost Applicable to Medi-Cal	\$ 0	\$ 20,682
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	\$ 20,682

(To Schedule 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
SCRIPPS MEMORIAL HOSPITAL—ENCINITASFiscal Period Ended:
SEPTEMBER 30, 2008NPI:
1700829199

SPECIAL CARE UNITS	REPORTED	AUDITED
1. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
2. Total Inpatient Days (Adj)	0	0
3. Average Per Diem Cost	\$ 0.00	\$ 0.00
4. Medi-Cal Inpatient Days (Adj)	0	0
5. Cost Applicable to Medi-Cal	\$ 0	\$ 0
6. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
7. Total Inpatient Days (Adj)	0	0
8. Average Per Diem Cost	\$ 0.00	\$ 0.00
9. Medi-Cal Inpatient Days (Adj)	0	0
10. Cost Applicable to Medi-Cal	\$ 0	\$ 0
11. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
12. Total Inpatient Days (Adj)	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Adj)	0	0
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0
16. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
17. Total Inpatient Days (Adj)	0	0
18. Average Per Diem Cost	\$ 0.00	\$ 0.00
19. Medi-Cal Inpatient Days (Adj)	0	0
20. Cost Applicable to Medi-Cal	\$ 0	\$ 0
21. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
22. Total Inpatient Days (Adj)	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Adj)	0	0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
26. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
27. Total Inpatient Days (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—ENCINITAS

Fiscal Period Ended:
SEPTEMBER 30, 2008

NPI:
1700829199

		TOTAL ANCILLARY COST *	TOTAL ANCILLARY CHARGES (Adj 5)	RATIO COST TO CHARGES	MEDI-CAL CHARGES (From Schedule 6)	MEDI-CAL COST
ANCILLARY COST CENTERS						
37.00	Operating Room	\$ 10,084,178	\$ 69,976,207	0.144109	\$ 0	\$ 0
38.00		0	0	0.000000	0	0
39.00	Delivery Room and Labor Room	3,120,100	4,894,280	0.637499	0	0
40.00		0	0	0.000000	0	0
41.00	Radiology-Diagnostic	9,987,107	40,492,422	0.246641	2,786	687
41.01		0	0	0.000000	0	0
41.02		0	0	0.000000	0	0
42.00		0	0	0.000000	0	0
43.00	Radioisotope	975,763	4,100,108	0.237985	0	0
44.00	Laboratory	6,870,300	28,384,736	0.242042	4,768	1,154
44.01		0	0	0.000000	0	0
46.00	Whole Blood and Packed Red Blood Cells	1,446,153	1,713,951	0.843754	0	0
47.00		0	0	0.000000	0	0
48.00		0	0	0.000000	0	0
49.00	Respiratory Therapy	2,331,751	10,294,886	0.226496	0	0
50.00	Physical Therapy	8,767,490	25,391,027	0.345299	32,642	11,271
51.00		0	0	0.000000	0	0
52.00		0	0	0.000000	0	0
53.00	Electrocardiology	1,066,715	7,847,470	0.135931	0	0
54.00	Electroencephalography	59,323	151,305	0.392078	0	0
55.00	Medical Supplies Charged to Patients	13,950,287	60,764,317	0.229580	0	0
56.00	Drugs Charged to Patients	9,608,476	42,878,957	0.224084	49,028	10,986
57.00	Renal Dialysis	527,222	1,525,220	0.345669	0	0
58.00		0	0	0.000000	0	0
59.00	Cardiac Catheterization Laboratory	2,385,098	15,226,513	0.156641	0	0
59.01		0	0	0.000000	0	0
59.02		0	0	0.000000	0	0
59.03		0	0	0.000000	0	0
60.00	Clinic	0	0	0.000000	0	0
60.01		0	0	0.000000	0	0
61.00	Emergency	9,544,754	31,246,505	0.305466	0	0
61.01	Outpatient Surgery	1,603,668	3,700,041	0.433419	0	0
61.02	Outpatient Imaging Center	1,599,872	2,718,932	0.588419	0	0
62.00	Observation Beds (Non-Distinct)	0	1,338,179	0.000000	0	0
83.00		0	0	0.000000	0	0
84.00		0	0	0.000000	0	0
85.00		0	0	0.000000	0	0
86.00		0	0	0.000000	0	0
TOTAL		\$ 83,928,255	\$ 352,645,056		\$ 89,224	\$ 24,098

(To Schedule 3)

* From Schedule 8, Column 27

ADJUSTMENTS TO MEDI-CAL CHARGES

Provider Name:
SCRIPPS MEMORIAL HOSPITAL—ENCINITAS

Fiscal Period Ended:
SEPTEMBER 30, 2008

NPI:
1700829199

ANCILLARY CHARGES		REPORTED	ADJUSTMENTS (Adj 7)	AUDITED
37.00	Operating Room	\$	\$	0
38.00				0
39.00	Delivery Room and Labor Room			0
40.00				0
41.00	Radiology-Diagnostic	0	2,786	2,786
41.01				0
41.02				0
42.00				0
43.00	Radioisotope			0
44.00	Laboratory	0	4,768	4,768
44.01				0
46.00	Whole Blood and Packed Red Blood Cells			0
47.00				0
48.00				0
49.00	Respiratory Therapy			0
50.00	Physical Therapy	0	32,642	32,642
51.00				0
52.00				0
53.00	Electrocardiology			0
54.00	Electroencephalography			0
55.00	Medical Supplies Charged to Patients			0
56.00	Drugs Charged to Patients	0	49,028	49,028
57.00	Renal Dialysis			0
58.00				0
59.00	Cardiac Catheterization Laboratory			0
59.01				0
59.02				0
59.03				0
60.00	Clinic			0
60.01				0
61.00	Emergency			0
61.01	Outpatient Surgery			0
61.02	Outpatient Imaging Center			0
62.00	Observation Beds (Non-Distinct)			0
83.00				0
84.00				0
85.00				0
86.00				0
TOTAL MEDI-CAL ANCILLARY CHARGES		\$ 0	\$ 89,224	\$ 89,224

(To Schedule 5)

COMPUTATION OF
MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
SCRIPPS MEMORIAL HOSPITAL—ENCINITAS

Fiscal Period Ended:
SEPTEMBER 30, 2008

NPI:
1700829199

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3-2)	\$ 312,543	\$ 0
2. Excess Reasonable Cost Over Charges (Schedule 2-2)	\$ 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)	\$ 312,543	\$ 0
6. Interim Payments (Adj)	\$ 0	\$ 0
7. Balance Due Provider (State)	\$ 312,543	\$ 0
8. Duplicate Payments (Adj)	\$ 0	\$ 0
9.	\$ 0	\$ 0
10.	\$ 0	\$ 0
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ 312,543	\$ 0

(To Summary of Findings)

COMPUTATION OF LESSER OF
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:
SCRIPPS MEMORIAL HOSPITAL—ENCINITASFiscal Period Ended:
SEPTEMBER 30, 2008NPI:
1700829199

	REPORTED	AUDITED
REASONABLE COST OF MEDI-CAL INPATIENT SERVICES		
1. Cost of Covered Services (Schedule 3-2)	\$ 312,543	\$ 0
CHARGES FOR MEDI-CAL INPATIENT SERVICES		
2. Inpatient Routine Service Charges (Adj 1)	\$ 567,787	\$ 0
3. Inpatient Ancillary Service Charges (Adj)	\$ 0	\$ 0
4. Total Charges - Medi-Cal Inpatient Services	\$ 567,787	\$ 0
5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ 255,244	\$ 0
6. Excess of Reasonable Cost Over Customary Charges (Line 1 minus Line 4)	\$ 0	\$ 0
	(To Schedule 1-2)	

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

COMPUTATION OF
MEDI-CAL NET COSTS OF COVERED SERVICES

Provider Name:
SCRIPPS MEMORIAL HOSPITAL—ENCINITAS

Fiscal Period Ended:
SEPTEMBER 30, 2008

NPI:
1700829199

	REPORTED	AUDITED
1. Medi-Cal Inpatient Ancillary Services (Schedule 5-2)	\$ 0	\$ 0
2. Medi-Cal Inpatient Routine Services (Schedule 4-2)	\$ 312,543	\$ 0
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)	\$ 312,543	\$ 0
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7-2)	\$ (See Sch 1-2)	\$ 0
8. SUBTOTAL	\$ 312,543	\$ 0
	(To Schedule 2-2)	
9. Coinsurance (Adj)	\$ 0	\$ 0
10. Patient and Third Party Liability (Adj)	\$ 0	\$ 0
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ 312,543	\$ 0

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
SCRIPPS MEMORIAL HOSPITAL—ENCINITASFiscal Period Ended:
SEPTEMBER 30, 2008NPI:
1700829199

GENERAL SERVICE UNIT NET OF SWING-BED COSTS

INPATIENT DAYS

	REPORTED	AUDITED
1. Total Inpatient Days (include private & swing-bed) (Adj 3)	7,333	0
2. Inpatient Days (include private, exclude swing-bed)	7,333	0
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj 3)	7,333	0
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 1)	259	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 31, Col 27)	\$ 8,848,985	\$ 0
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)	\$ 8,848,985	\$ 0

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges) (Adj 4)	\$ 16,075,620	\$ 0
29. Private Room Charges (excluding swing-bed charges) (Adj)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges) (Adj 4)	\$ 16,075,620	\$ 0
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 0.550460	\$ 0.000000
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)	\$ 2,192.23	\$ 0.00
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)	\$ 8,848,985	\$ 0

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 1,206.73	\$ 0.00
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 312,543	\$ 0
40. Cost Applicable to Medi-Cal (Schedule 4A-2)	\$ 0	\$ 0
41. Cost Applicable to Medi-Cal (Schedule 4B-2)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39, 40 & 41)	\$ 312,543	\$ 0

(To Schedule 3-2)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
SCRIPPS MEMORIAL HOSPITAL—ENCINITASFiscal Period Ended:
SEPTEMBER 30, 2008NPI:
1700829199

	REPORTED	AUDITED
SPECIAL CARE AND/OR NURSERY UNITS		
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 1,767,194	\$ 1,767,194
2. Total Inpatient Days (Adj)	2,886	2,886
3. Average Per Diem Cost	\$ 612.33	\$ 612.33
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)	\$ 8,778,571	\$ 8,778,571
7. Total Inpatient Days (Adj)	3,591	3,591
8. Average Per Diem Cost	\$ 2,444.60	\$ 2,444.60
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. 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)	\$ 0	\$ 0

(To Schedule 4-2)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
SCRIPPS MEMORIAL HOSPITAL—ENCINITAS

Fiscal Period Ended:
SEPTEMBER 30, 2008

NPI:
1700829199

SPECIAL CARE UNITS	REPORTED	AUDITED
1. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
2. Total Inpatient Days (Adj)	0	0
3. Average Per Diem Cost	\$ 0.00	\$ 0.00
4. Medi-Cal Inpatient Days (Adj)	0	0
5. Cost Applicable to Medi-Cal	\$ 0	\$ 0
6. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
7. Total Inpatient Days (Adj)	0	0
8. Average Per Diem Cost	\$ 0.00	\$ 0.00
9. Medi-Cal Inpatient Days (Adj)	0	0
10. Cost Applicable to Medi-Cal	\$ 0	\$ 0
11. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
12. Total Inpatient Days (Adj)	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Adj)	0	0
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0
16. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
17. Total Inpatient Days (Adj)	0	0
18. Average Per Diem Cost	\$ 0.00	\$ 0.00
19. Medi-Cal Inpatient Days (Adj)	0	0
20. Cost Applicable to Medi-Cal	\$ 0	\$ 0
21. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
22. Total Inpatient Days (Adj)	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Adj)	0	# 0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
26. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
27. Total Inpatient Days (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 4-2)

ADJUSTMENTS TO MEDI-CAL CHARGES

Provider Name:
SCRIPPS MEMORIAL HOSPITAL—ENCINITAS

Fiscal Period Ended:
SEPTEMBER 30, 2008

NPI:
1700829199

ANCILLARY CHARGES		REPORTED	ADJUSTMENTS (Adj)	AUDITED
37.00	Operating Room	\$	\$	0
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				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			0
50.00	Physical Therapy			0
51.00				0
52.00				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				0
59.00	Cardiac Catheterization Laboratory			0
59.01				0
59.02				0
59.03				0
60.00	Clinic			0
60.01				0
61.00	Emergency			0
61.01	Outpatient Surgery			0
61.02	Outpatient Imaging Center			0
62.00	Observation Beds (Non-Distinct)			0
83.00				0
84.00				0
85.00				0
86.00				0
				0
				0
				0
				0
TOTAL MEDI-CAL ANCILLARY CHARGES		\$ 0	\$ 0	\$ 0

COMPUTATION OF MEDI-CAL CONTRACT COST

Provider Name:
SCRIPPS MEMORIAL HOSPITAL—ENCINITAS

Fiscal Period Ended:
SEPTEMBER 30, 2008

NPI:
1700829199

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Contract Sch 3)	\$ 7,037,973	\$ 7,055,067
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)	\$ 7,037,973	\$ 7,055,067
6.	\$ 0	\$ 0
7.	\$ 0	\$ 0
8. Total Medi-Cal Cost (Sum of Lines 5 through 7)	\$ 7,037,973	\$ 7,055,067
	(To Summary of Findings)	
9. Medi-Cal Overpayments (Adj 14)	\$ 0	\$ (4,540)
10. Medi-Cal Credit Balances (Adj)	\$ 0	\$ 0
11.	\$ 0	\$ 0
12.	\$ 0	\$ 0
13. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ 0	\$ (4,540)
	(To Summary of Findings)	

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

Provider Name:
SCRIPPS MEMORIAL HOSPITAL—ENCINITAS

Fiscal Period Ended:
SEPTEMBER 30, 2008

NPI:
1700829199

	REPORTED	AUDITED
REASONABLE COST OF MEDI-CAL INPATIENT SERVICES		
1. Cost of Covered Services (Contract Sch 3)	\$ <u>7,153,940</u>	\$ <u>7,147,212</u>
CHARGES FOR MEDI-CAL INPATIENT SERVICES		
2. Inpatient Routine Service Charges (Adj 12)	\$ <u>10,738,430</u>	\$ <u>7,620,627</u>
3. Inpatient Ancillary Service Charges (Adj 12)	\$ <u>10,153,725</u>	\$ <u>11,848,099</u>
4. Total Charges - Medi-Cal Inpatient Services	\$ <u>20,892,155</u>	\$ <u>19,468,726</u>
5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ <u>13,738,215</u>	\$ <u>12,321,514</u>
6. Excess of Reasonable Cost Over Customary Charges (Line 1 minus Line 4)	\$ <u>0</u>	\$ <u>0</u>
	(To Contract Sch 1)	

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

**COMPUTATION OF
MEDI-CAL NET COST OF COVERED SERVICES**

Provider Name:
SCRIPPS MEMORIAL HOSPITAL—ENCINITAS

Fiscal Period Ended:
SEPTEMBER 30, 2008

NPI:
1700829199

	REPORTED	AUDITED
1. Medi-Cal Inpatient Ancillary Services (Contract Sch 5)	\$ 2,689,377	\$ 2,920,430
2. Medi-Cal Inpatient Routine Services (Contract Sch 4)	\$ 4,464,563	\$ 4,226,782
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)	\$ 7,153,940	\$ 7,147,212
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Contract Sch 7)	(See \$ Contract Sch 1)	\$ 0
8. SUBTOTAL	\$ 7,153,940	\$ 7,147,212 (To Contract Sch 2)
9. Deductibles (Adj 13)	\$ (28,137)	\$ (22,036)
10. Coinsurance (Adj 13)	\$ (87,830)	\$ (70,109)
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ 7,037,973	\$ 7,055,067 (To Contract Sch 1)

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

Provider Name:
SCRIPPS MEMORIAL HOSPITAL—ENCINITAS

Fiscal Period Ended:
SEPTEMBER 30, 2008

NPI:
1700829199

GENERAL SERVICE UNIT NET OF SWING-BEDS COSTS

INPATIENT DAYS

	REPORTED	AUDITED
1. Total Inpatient Days (include private & swing-bed) (Adj 3)	28,997	36,330
2. Inpatient Days (include private, exclude swing-bed)	28,997	36,330
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj 3)	28,997	36,330
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 10)	2,643	2,723

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)	\$ 34,117,375	\$ 42,966,282
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)	\$ 34,117,375	\$ 42,966,282

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)(Adj 4)	\$ 72,855,495	\$ 88,931,115
29. Private Room Charges (excluding swing-bed charges)(Adj)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)(Adj 4)	\$ 72,855,495	\$ 88,931,115
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 0.468288	\$ 0.483141
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)	\$ 2,512.52	\$ 2,447.87
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)	\$ 34,117,375	\$ 42,966,282

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 1,176.58	\$ 1,182.67
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 3,109,701	\$ 3,220,410
40. Cost Applicable to Medi-Cal (Contract Sch 4A)	\$ 1,354,862	\$ 1,006,372
41. Cost Applicable to Medi-Cal (Contract Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39, 40 & 41)	\$ 4,464,563	\$ 4,226,782

(To Contract Sch 3)

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

Provider Name:
SCRIPPS MEMORIAL HOSPITAL—ENCINITAS

Fiscal Period Ended:
SEPTEMBER 30, 2008

NPI:
1700829199

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 1,767,194	\$ 1,767,194
2. Total Inpatient Days (Adj)	2,886	2,886
3. Average Per Diem Cost	\$ 612.33	\$ 612.33
4. Medi-Cal Inpatient Days (Adj 10)	987	873
5. Cost Applicable to Medi-Cal	\$ 604,370	\$ 534,564
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 8,778,571	\$ 8,778,571
7. Total Inpatient Days (Adj)	3,591	3,591
8. Average Per Diem Cost	\$ 2,444.60	\$ 2,444.60
9. Medi-Cal Inpatient Days (Adj 10)	307	193
10. Cost Applicable to Medi-Cal	\$ 750,492	\$ 471,808
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)	\$ 1,354,862	\$ 1,006,372
	(To Contract Sch 4)	

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

Provider Name:
SCRIPPS MEMORIAL HOSPITAL—ENCINITAS

Fiscal Period Ended:
SEPTEMBER 30, 2008

NPI:
1700829199

SPECIAL CARE UNITS	REPORTED	AUDITED
1. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
2. Total Inpatient Days (Adj)	0	0
3. Average Per Diem Cost	\$ 0.00	\$ 0.00
4. Medi-Cal Inpatient Days (Adj)	0	0
5. Cost Applicable to Medi-Cal	\$ 0	\$ 0
6. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
7. Total Inpatient Days (Adj)	0	0
8. Average Per Diem Cost	\$ 0.00	\$ 0.00
9. Medi-Cal Inpatient Days (Adj)	0	0
10. Cost Applicable to Medi-Cal	\$ 0	\$ 0
11. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
12. Total Inpatient Days (Adj)	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Adj)	0	0
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0
16. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
17. Total Inpatient Days (Adj)	0	0
18. Average Per Diem Cost	\$ 0.00	\$ 0.00
19. Medi-Cal Inpatient Days (Adj)	0	0
20. Cost Applicable to Medi-Cal	\$ 0	\$ 0
21. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
22. Total Inpatient Days (Adj)	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Adj)	0	0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
26. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
27. Total Inpatient Days (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)

ADJUSTMENTS TO MEDI-CAL CHARGES

Provider Name:
 SCRIPPS MEMORIAL HOSPITAL—ENCINITAS

Fiscal Period Ended:
 SEPTEMBER 30, 2008

NPI:
 1700829199

ANCILLARY CHARGES		REPORTED	ADJUSTMENTS (Adj 11)	AUDITED
37.00	Operating Room	\$ 1,643,258	\$ 797,436	\$ 2,440,694
38.00				0
39.00	Delivery Room and Labor Room	1,110,089	(395,074)	715,015
40.00				0
41.00	Radiology-Diagnostic	922,865	(50,980)	871,885
41.01				0
41.02				0
42.00				0
43.00	Radioisotope	117,687	38,916	156,603
44.00	Laboratory	955,719	273,824	1,229,543
44.01				0
46.00	Whole Blood and Packed Red Blood Cells	99,094	12,972	112,066
47.00				0
48.00				0
49.00	Respiratory Therapy	873,943	(489,306)	384,637
50.00	Physical Therapy	437,220	149,352	586,572
51.00				0
52.00				0
53.00	Electrocardiology	154,508	61,263	215,771
54.00	Electroencephalography	3,909	(2,446)	1,463
55.00	Medical Supplies Charged to Patients	570,505	728,453	1,298,958
56.00	Drugs Charged to Patients	2,484,069	375,638	2,859,707
57.00	Renal Dialysis	72,578	(12,242)	60,336
58.00				0
59.00	Cardiac Catheterization Laboratory	373,475	234,553	608,028
59.01				0
59.02				0
59.03				0
60.00	Clinic			0
60.01				0
61.00	Emergency	334,806	(27,985)	306,821
61.01	Outpatient Surgery			0
61.02	Outpatient Imaging Center			0
62.00	Observation Beds (Non-Distinct)			0
83.00				0
84.00				0
85.00				0
86.00				0
TOTAL MEDI-CAL ANCILLARY CHARGES		\$ 10,153,725	\$ 1,694,374	\$ 11,848,099

(To Contract Sch 5)

Provider Name:
SCRIPPS MEMORIAL HOSPITAL—ENCINITAS

Fiscal Period Ended:
SEPTEMBER 30, 2008

TRIAL BALANCE EXPENSES

NET EXP FOR COST ALLOC (From Sch 10)

ANCILLARY COST CENTERS

	0.00	1.00	2.00	3.00	4.00	4.01	4.02	4.03	4.04	4.05	4.06	4.07
	NET EXP FOR COST ALLOC (From Sch 10)	OLD CAPITAL BLDG & FIXTURES	OLD MOVABLE EQUIP	NEW CAPITAL BLDG & FIXTURES	NEW MOVABLE EQUIP							
37.00 Operating Room	4,827,878	35,269	24,283	199,496	299,703	0	0	0	0	0	0	0
38.00	0	0	0	0	0	0	0	0	0	0	0	0
39.00 Delivery Room and Labor Room	1,744,766	10,971	7,554	62,057	93,228	0	0	0	0	0	0	0
40.00	0	0	0	0	0	0	0	0	0	0	0	0
41.00 Radiology-Diagnostic	5,499,922	38,899	26,782	220,032	330,555	0	0	0	0	0	0	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	0	0	0	0	0	0	0	0	0	0	0	0
43.00 Radiotope	549,192	4,684	3,225	26,493	39,801	0	0	0	0	0	0	0
44.00 Laboratory	4,508,088	12,060	8,303	68,216	102,480	0	0	0	0	0	0	0
44.01	0	0	0	0	0	0	0	0	0	0	0	0
46.00 Whole Blood and Packed Red Blood Cells	1,149,079	0	0	0	0	0	0	0	0	0	0	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	1,360,383	2,411	1,660	13,639	20,489	0	0	0	0	0	0	0
50.00 Physical Therapy	4,615,375	41,453	28,541	234,477	352,255	0	0	0	0	0	0	0
51.00	0	0	0	0	0	0	0	0	0	0	0	0
52.00	0	0	0	0	0	0	0	0	0	0	0	0
53.00 Electrocardiology	588,234	3,112	2,143	17,603	26,444	0	0	0	0	0	0	0
54.00 Electroencephalography	23,265	582	401	3,292	4,946	0	0	0	0	0	0	0
55.00 Medical Supplies Charged to Patients	11,865,249	0	0	0	0	0	0	0	0	0	0	0
56.00 Drugs Charged to Patients	4,890,397	0	0	0	0	0	0	0	0	0	0	0
57.00 Renal Dialysis	424,638	594	409	3,359	5,047	0	0	0	0	0	0	0
58.00	0	0	0	0	0	0	0	0	0	0	0	0
59.00 Cardiac Catheterization Laboratory	1,103,167	5,159	3,552	29,181	43,838	0	0	0	0	0	0	0
59.01	0	0	0	0	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0
60.01	0	0	0	0	0	0	0	0	0	0	0	0
61.00 Emergency	5,445,161	21,503	14,805	121,628	182,722	0	0	0	0	0	0	0
61.01 Outpatient Surgery	793,246	15,259	10,506	86,311	129,665	0	0	0	0	0	0	0
61.02 Outpatient Imaging Center	516,654	21,162	14,570	119,702	179,828	0	0	0	0	0	0	0
62.00 Observation Beds (Non-Distinct)	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 CENTERS												
96.00 Gift, Flower, Coffee Shop, and 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
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
99.01 Communications and Marketing	739,924	760	523	4,300	6,460	0	0	0	0	0	0	0
99.02 Immunization Center	57,321	0	0	0	0	0	0	0	0	0	0	0
99.03 Community Health and Advocacy	79,584	0	0	0	0	0	0	0	0	0	0	0
99.05 Level 2 Nursery (Children's)	6,606	3,761	2,590	21,275	31,962	0	0	0	0	0	0	0
99.06 Freestanding MRI	475,067	11,802	8,126	66,760	100,293	0	0	0	0	0	0	0
99.07 Freestanding ASC	3,105,659	21,360	14,706	120,822	181,511	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
TOTAL	144,789,147	613,957	422,712	3,472,816	5,217,210	0	0	0	0	0	0	0

STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.1

Provider Name:
SCRIPPS MEMORIAL HOSPITAL—ENCINITAS

Fiscal Period Ended:
SEPTEMBER 30, 2008

TRIAL BALANCE EXPENSES	4.08	EMPLOYEE BENEFITS 5.00	6.01	6.02	6.03	6.04	6.05	6.06	6.07	6.08	ACCUMULATE COST	ADMINISTRATIVE & GENERAL 6.00
ANCILLARY COST CENTERS												
37.00 Operating Room	0	1,054,568	0	0	0	0	0	0	0	0	6,441,196	1,065,061
38.00	0	0	0	0	0	0	0	0	0	0	0	0
39.00 Delivery Room and Labor Room	0	400,249	0	0	0	0	0	0	0	0	2,318,825	383,421
40.00	0	0	0	0	0	0	0	0	0	0	0	0
41.00 Radiology-Diagnostic	0	1,127,848	0	0	0	0	0	0	0	0	7,244,039	1,197,812
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	0	0	0	0	0	0	0	0	0	0	0	0
43.00 Radioscope	0	88,616	0	0	0	0	0	0	0	0	712,012	117,732
44.00 Laboratory	0	708,860	0	0	0	0	0	0	0	0	5,408,007	894,222
44.01	0	0	0	0	0	0	0	0	0	0	0	0
46.00 Whole Blood and Packed Red Blood Cell	0	0	0	0	0	0	0	0	0	0	1,149,079	190,002
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	408,649	0	0	0	0	0	0	0	0	1,807,232	298,828
50.00 Physical Therapy	0	1,289,183	0	0	0	0	0	0	0	0	6,561,284	1,084,918
51.00	0	0	0	0	0	0	0	0	0	0	0	0
52.00	0	0	0	0	0	0	0	0	0	0	0	0
53.00 Electrocardiology	0	166,818	0	0	0	0	0	0	0	0	804,353	133,001
54.00 Electroencephalography	0	7,082	0	0	0	0	0	0	0	0	39,567	6,542
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0	11,865,249	1,961,936
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	4,890,397	808,634
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	434,047	71,770
58.00	0	0	0	0	0	0	0	0	0	0	0	0
59.00 Cardiac Catheterization Laboratory	0	333,044	0	0	0	0	0	0	0	0	1,517,941	250,994
59.01	0	0	0	0	0	0	0	0	0	0	0	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	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	1,207,331	0	0	0	0	0	0	0	0	6,993,149	1,156,327
61.01 Outpatient Surgery	0	8,366	0	0	0	0	0	0	0	0	1,043,353	172,520
61.02 Outpatient Imaging Center	0	137,428	0	0	0	0	0	0	0	0	989,345	163,590
62.00 Observation Beds (Non-Distinct)	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 CENTERS												
96.00 Gift, Flower, Coffee Shop, and 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
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
99.01 Communications and Marketing	0	67,557	0	0	0	0	0	0	0	0	819,525	135,510
99.02 Immunization Center	0	15,887	0	0	0	0	0	0	0	0	73,208	12,105
99.03 Community Health and Advocacy	0	20,272	0	0	0	0	0	0	0	0	99,856	16,511
99.05 Level 2 Nursery (Children's)	0	584	0	0	0	0	0	0	0	0	66,779	11,042
99.06 Freestanding MRI	0	77,809	0	0	0	0	0	0	0	0	739,858	122,337
99.07 Freestanding ASC	0	237,210	0	0	0	0	0	0	0	0	3,681,268	608,703
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
TOTAL	0	19,334,205	0	0	0	0	0	0	0	0	144,769,147	20,544,095

Provider Name:
SCRIPPS MEMORIAL HOSPITAL—ENCINITAS

Fiscal Period Ended:
SEPTEMBER 30, 2008

TRIAL BALANCE EXPENSES	MAINT & REPAIRS 7.00	LAUNDRY & LINEN 9.00	HOUSEKEEP 10.00	DIETARY 11.00	CAFE 12.00	13.00	NURSING ADMIN 14.00	CENTRAL SERVICE & SUPPLY 15.00	PHARMACY 16.00	MEDICAL RECORDS & LIBRARY 17.00	18.00
ANCILLARY COST CENTERS											
37.00 Operating Room	507,028	0	155,530	0	102,938	0	280,351	746,172	36,878	677,456	0
38.00	0	0	0	0	0	0	0	0	0	0	0
39.00 Delivery Room and Labor Room	157,721	0	48,380	0	34,665	0	129,150	12,932	2,123	32,883	0
40.00	0	0	0	0	0	0	0	0	0	0	0
41.00 Radiology-Diagnostic	559,222	42,101	171,540	0	118,373	0	83,572	104,093	194,299	272,056	0
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	0	0	0	0	0	0	0	0	0	0	0
43.00 Radioisotope	67,334	2,838	20,655	0	6,284	0	0	21,176	185	27,547	0
44.00 Laboratory	173,373	1,913	53,182	0	82,979	0	0	65,916	1	190,708	0
44.01	0	0	0	0	0	0	0	0	0	0	0
46.00 Whole Blood and Packed Red Blood Cell	0	0	0	0	0	0	0	95,557	0	11,516	0
47.00	0	0	0	0	0	0	0	0	0	0	0
48.00	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	34,663	0	10,633	0	41,703	0	0	21,860	1,108	115,724	0
50.00 Physical Therapy	595,934	16,493	182,801	0	135,039	0	0	20,425	0	170,594	0
51.00	0	0	0	0	0	0	0	0	0	0	0
52.00	0	0	0	0	0	0	0	0	0	0	0
53.00 Electrocardiology	44,738	2,008	13,723	0	14,555	0	0	1,612	0	52,725	0
54.00 Electroencephalography	8,367	0	2,567	0	1,257	0	0	7	0	1,017	0
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	28,267	7,916	86,919	0
56.00 Drugs Charged to Patients	8,538	0	2,619	0	0	0	0	6,355	3,615,000	288,090	0
57.00 Renal Dialysis	0	0	0	0	0	0	0	1	0	10,247	0
58.00	0	0	0	0	0	0	0	0	0	0	0
59.00 Cardiac Catheterization Laboratory	74,165	9,964	22,750	0	21,116	0	17,697	260,212	40,483	169,776	0
59.01	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0
60.01	0	0	0	0	0	0	0	0	0	0	0
61.00 Emergency	309,123	104,665	94,823	59,154	129,861	0	419,499	55,362	12,856	209,935	0
61.01 Outpatient Surgery	219,363	6,140	67,289	0	7,793	0	17,269	32,839	12,243	24,859	0
61.02 Outpatient Imaging Center	304,228	8,574	93,321	0	14,831	0	0	2,420	5,294	18,268	0
62.00 Observation Beds (Non-Distinct)	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 CENTERS											
96.00 Gift, Flower, Coffee Shop, and 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	0	0	0
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0
99.01 Communications and Marketing	10,928	0	3,352	0	6,787	0	362	2	0	0	0
99.02 Immunization Center	0	0	0	0	2,388	0	398	0	0	0	0
99.03 Community Health and Advocacy	0	0	0	0	1,232	0	45,868	19	0	0	0
99.05 Level 2 Nursery (Children's)	54,072	6,238	16,587	0	4,500	0	9,780	590	33,949	0	0
99.06 Freestanding MRI	169,673	4,814	52,047	0	12,644	0	0	82,056	0	0	0
99.07 Freestanding ASC	307,074	42,595	94,194	0	0	0	0	0	0	0	0
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
TOTAL	<u>7,718,120</u>	<u>760,648</u>	<u>2,345,550</u>	<u>2,141,545</u>	<u>1,611,267</u>	<u>0</u>	<u>3,270,768</u>	<u>1,702,070</u>	<u>3,987,814</u>	<u>3,154,607</u>	<u>0</u>

Provider Name:
SCRIPPS MEMORIAL HOSPITAL—ENCINITAS

Fiscal Period Ended:
SEPTEMBER 30, 2008

	19.00	19.02	19.03	20.00	21.00	22.00	23.00	24.00	SUBTOTAL	POST STEP-DOWN ADJUSTMENT (Adj 1)	TOTAL COST
TRIAL BALANCE EXPENSES									25.00	26.00	27.00
ANCILLARY COST CENTERS											
37.00 Operating Room	0	0	0	0	0	0	0	0	10,084,178	0	10,084,178
38.00	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	3,120,100	0	3,120,100
40.00	0	0	0	0	0	0	0	0	0	0	0
41.00 Radiology-Diagnostic	0	0	0	0	0	0	0	0	9,987,107	0	9,987,107
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	0	0	0	0	0	0	0	0	0	0	0
43.00 Radioisotope	0	0	0	0	0	0	0	0	975,763	0	975,763
44.00 Laboratory	0	0	0	0	0	0	0	0	6,870,300	0	6,870,300
44.01	0	0	0	0	0	0	0	0	0	0	0
46.00 Whole Blood and Packed Red Blood Cell	0	0	0	0	0	0	0	0	1,446,153	0	1,446,153
47.00	0	0	0	0	0	0	0	0	0	0	0
48.00	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	0	0	0	0	0	0	0	0	2,331,751	0	2,331,751
50.00 Physical Therapy	0	0	0	0	0	0	0	0	8,767,490	0	8,767,490
51.00	0	0	0	0	0	0	0	0	0	0	0
52.00	0	0	0	0	0	0	0	0	0	0	0
53.00 Electrocardiology	0	0	0	0	0	0	0	0	1,066,715	0	1,066,715
54.00 Electroencephalography	0	0	0	0	0	0	0	0	59,323	0	59,323
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	13,950,287	0	13,950,287
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	9,608,476	0	9,608,476
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	527,222	0	527,222
58.00	0	0	0	0	0	0	0	0	0	0	0
59.00 Cardiac Catheterization Laboratory	0	0	0	0	0	0	0	0	2,385,098	0	2,385,098
59.01	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0
60.01	0	0	0	0	0	0	0	0	0	0	0
61.00 Emergency	0	0	0	0	0	0	0	0	9,544,754	0	9,544,754
61.01 Outpatient Surgery	0	0	0	0	0	0	0	0	1,603,668	0	1,603,668
61.02 Outpatient Imaging Center	0	0	0	0	0	0	0	0	1,599,872	0	1,599,872
62.00 Observation Beds (Non-Distinct)	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 CENTERS											
96.00 Gift, Flower, Coffee Shop, and 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	0	0	0
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	976,102	0	976,102
99.01 Communications and Marketing	0	0	0	0	0	0	0	0	88,065	0	88,065
99.02 Immunization Center	0	0	0	0	0	0	0	0	117,998	0	117,998
99.03 Community Health and Advocacy	0	0	0	0	0	0	0	0	205,103	0	205,103
99.05 Level 2 Nursery (Children's)	0	0	0	0	0	0	0	0	1,145,692	0	1,145,692
99.06 Freestanding MRI	0	0	0	0	0	0	0	0	4,815,890	0	4,815,890
99.07 Freestanding ASC	0	0	0	0	0	0	0	0	0	0	0
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
TOTAL	0	0	0	0	0	0	0	0	144,789,147	0	144,789,147

STATE OF CALIFORNIA

STATISTICS FOR COST ALLOCATION (WS B-1)

SCHEDULE 9.1

Provider Name:
SCRIPPS MEMORIAL HOSPITAL—ENCINITAS

Fiscal Period Ended:
SEPTEMBER 30, 2008

	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	3,436,838								6,441,196	8,908
38.00	Delivery Room and Labor Room	1,304,412								0	2,771
40.00	Radiology-Diagnostic	3,675,660								7,244,039	9,825
41.00										0	
41.01										0	
41.02										0	
42.00	Radioisotope Laboratory	288,801								712,012	1,183
43.00		2,310,176								5,408,007	3,046
44.00										0	
44.01										1,149,079	
46.00	Whole Blood and Packed Red Blood Cells									0	
47.00										0	
48.00										0	
49.00	Respiratory Therapy	1,331,789								1,807,232	609
50.00	Physical Therapy	4,201,452								6,561,284	10,470
51.00										0	
52.00										0	
53.00	Electrocardiology	543,660								804,353	786
54.00	Electroencephalography	23,079								39,567	147
55.00	Medical Supplies Charged to Patients									11,865,249	
56.00	Drugs Charged to Patients									4,890,397	
57.00	Renal Dialysis									434,047	150
58.00										0	
59.00	Cardiac Catheterization Laboratory	1,085,391								1,517,941	1,303
59.01										0	
59.02										0	
59.03										0	
60.00	Clinic									0	
60.01										0	
61.00	Emergency	3,934,695								6,893,149	5,431
61.01	Outpatient Surgery	27,266								1,043,353	3,854
61.02	Outpatient Imaging Center	447,879								989,345	5,345
62.00	Observation Beds (Non-Distinct)									0	
83.00										0	
84.00										0	
85.00										0	
86.00										0	
NONREIMBURSABLE COST CENTERS											
96.00	Gift, Flower, Coffee Shop, and Canteen									0	
97.00	Research									0	
98.00	Physicians' Private Office									0	
99.00	Nonpaid Workers									0	
99.01	Communications and Marketing	220,170								819,525	192
99.02	Immunization Center	51,777								73,208	
99.03	Community Health and Advocacy	66,068								99,856	
99.05	Level 2 Nursery (Children's)	1,904								66,779	950
99.06	Freestanding MRI	253,579								739,858	2,981
99.07	Freestanding ASC	773,067								3,681,268	5,395
100.01										0	
100.02										0	
100.03										0	
100.04										0	
TOTAL											
	COST TO BE ALLOCATED	59,751,217	0	0	0	0	0	0	0	124,245,052	135,600
	UNIT COST MULTIPLIER - SCH 8	18,334,205	0	0	0	0	0	0	0	20,544,095	7,718,120
		0.306842	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.165351	56.918288

Provider Name:
SCRIPPS MEMORIAL HOSPITAL—ENCINITAS

Fiscal Period Ended:
SEPTEMBER 30, 2008

LAUNDRY & LINEN (LB LNDRY)	HOUSE-KEEPING (SQ FT)	DIETARY (MEALS SERVED)	CAFETERIA (PRODUCTIVE FTE'S X 100)	NURSING ADMIN (NURSE HR)	CENT SERV & SUPPLY (CST REQ)	PHARMACY (COSTS REQUIS)	MED REC (GROSS PAT REVENUE)
8.00	10.00	11.00	12.00	14.00	15.00	16.00	17.00
9.00							18.00
							19.00

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
- 6.01
- 6.02
- 6.03
- 6.04
- 6.05
- 6.06
- 6.07
- 6.08
- 6.00
- 7.00
- 8.00
- 9.00
- 10.00
- 11.00
- 12.00
- 13.00
- 14.00
- 15.00
- 16.00
- 17.00
- 18.00
- 19.00
- 19.02
- 19.03
- 20.00
- 21.00
- 22.00
- 23.00
- 24.00

Employee Benefits

Administrative and General Maintenance and Repairs

Laundry and Linen Service

Housekeeping

Dietary

Cafeteria

Nursing Administration

Central Services and Supply

Pharmacy

Medical Records and Library

INPATIENT ROUTINE COST CENTERS

- 25.00 Adults and Pediatrics (Gen Routine)
- 26.00 Intensive Care Unit
- 27.00
- 28.00
- 29.00
- 30.00
- 31.00 Subprovider (Rehabilitation)
- 32.00
- 33.00
- 34.00 Medicare Certified Nursing Facility
- 35.00 Distinct Part Nursing Facility
- 36.00 Adult Subacute Care Unit
- 36.01
- 36.02 Transitional Care Unit

394,969	38,466	72,062	18,735	242,746	1,070,086	26,398	74,193,674
54,725	6,095	9,941	3,879	67,583	367,890	2,689	25,012,456
118,802	13,353	20,799	4,627	52,159	181,424	451	16,075,620
	950		818	12,752	92,161	1,556	2,938,604

STATE OF CALIFORNIA

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

SCHEDULE 9.2

Provider Name:
SCRIPPS MEMORIAL HOSPITAL—ENCINITAS

Fiscal Period Ended:
SEPTEMBER 30, 2008

	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 (PRODUCTIVE FTE'S X 100)	NURSING ADMIN (NURSE HR)	CENT SERV & SUPPLY (CST REQ)	PHARMACY (COSTS REQUIS)	MED REC (GROSS PAT REVENUE)				
ANCILLARY COST CENTERS												
37.00	93,188	8,908	4,095	46,495	8,856,809	45,003	100,831,533					
38.00												
39.00		2,771	1,379	21,419	153,495	2,591	4,894,280					
40.00												
41.00	54,819	9,825	4,709	13,860	1,235,551	237,110	40,492,421					
41.01												
41.02												
42.00												
43.00	3,695	1,183	250	251,347	782,395	226	4,100,108					
44.00	2,491	3,046	3,301			1	28,384,735					
44.01												
46.00												
47.00												
48.00												
49.00												
50.00	21,476	609	1,659	259,474	242,436	1,352	17,224,167					
51.00												
52.00												
53.00	2,615	786	579	19,134			7,847,469					
54.00		147	50	81			151,306					
55.00												
56.00												
57.00		150		335,523	75,427	9,660	12,936,943					
58.00												
59.00	12,974	1,303	840	2,935	3,088,632	49,403	25,269,282					
59.01												
59.02												
59.03												
60.00												
60.01												
61.00	136,283	5,431	2,920	69,572	657,133	15,888	31,246,505					
61.01	7,995	3,854	310	2,864	389,789	14,940	3,700,041					
61.02	11,164	5,345	590		28,728	6,461	2,718,932					
62.00												
62.00												
83.00												
84.00												
85.00												
86.00												
NONREIMBURSABLE COST CENTERS												
96.00												
97.00												
98.00												
99.00												
99.01		192	270	60	20							
99.02			95	66								
99.03			49	7,607	222							
99.05	8,122	950	179	1,622	7,009	41,429						
99.06	6,268	2,981	503		973,981							
99.07	55,462	5,395										
100.01												
100.02												
100.03												
100.04												
TOTAL	0	990,432	134,342	105,712	64,098	0	542,442	20,202,981	4,866,463	469,527,232	0	0
COST TO BE ALLOCATED	0	760,648	2,345,550	2,141,545	1,611,267	0	3,270,768	1,702,070	3,987,814	3,154,607	0	0
UNIT COST MULTIPLIER - SCH 8	0.000000	0.767996	17.459545	20.258300	25.137548	0.000000	6.029709	0.084248	0.819448	0.006719	0.000000	0.000000

Provider Name:
SCRIPPS MEMORIAL HOSPITAL—ENCINITAS

Fiscal Period Ended:
SEPTEMBER 30, 2008

19.02 19.03 20.00 21.00 22.00 23.00 24.00

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

Employee Benefits

5.00
 6.01
 6.02
 6.03
 6.04
 6.05
 6.06
 6.07
 6.08

Administrative and General
 Maintenance and Repairs

7.00
 8.00
 9.00
 10.00
 11.00
 12.00

Laundry and Linen Service
 Housekeeping
 Dietary
 Cafeteria

Nursing Administration
 Central Services and Supply
 Pharmacy
 Medical Records and Library

13.00
 14.00
 15.00
 16.00
 17.00
 18.00
 19.00
 19.02
 19.03
 20.00
 21.00
 22.00
 23.00
 24.00

INPATIENT ROUTINE COST CENTERS

Adults and Pediatrics (Gen Routine)
 Intensive Care Unit

25.00
 26.00
 27.00
 28.00
 29.00
 30.00
 31.00
 32.00

Subprovider (Rehabilitation)

Nursery
 Medicare Certified Nursing Facility
 Distinct Part Nursing Facility
 Adult Subacute Care Unit

33.00
 34.00
 35.00
 36.00
 36.01
 36.02

Transitional Care Unit

TRIAL BALANCE OF EXPENSES

Provider Name:
SCRIPPS MEMORIAL HOSPITAL—ENCINITAS

Fiscal Period Ended:
SEPTEMBER 30, 2008

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	GENERAL SERVICE COST CENTERS			
1.00	Old Cap Rel Costs-Bldg & Fixtures	\$ 613,957	\$ 0	\$ 613,957
2.00	Old Cap Rel Costs-Movable Equipment	422,712	0	422,712
3.00	New Cap Rel Costs-Bldg & Fixtures	3,472,816	0	3,472,816
4.00	New Cap Rel Costs-Movable Equipment	5,217,210	0	5,217,210
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	18,329,814	0	18,329,814
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	18,116,490	0	18,116,490
7.00	Maintenance and Repairs	5,885,198	0	5,885,198
8.00			0	0
9.00	Laundry and Linen Service	652,720	0	652,720
10.00	Housekeeping	1,555,301	0	1,555,301
11.00	Dietary	1,372,157	0	1,372,157
12.00	Cafeteria	880,878	0	880,878
13.00			0	0
14.00	Nursing Administration	2,137,962	0	2,137,962
15.00	Central Services and Supply	1,042,091	0	1,042,091
16.00	Pharmacy	2,676,377	0	2,676,377
17.00	Medical Records and Library	1,940,996	0	1,940,996
18.00			0	0
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			0	0
	INPATIENT ROUTINE COST CENTERS			
25.00	Adults and Pediatrics (Gen Routine)	16,347,448	0	16,347,448
26.00	Intensive Care Unit	4,772,115	0	4,772,115
27.00			0	0
28.00			0	0
29.00			0	0
30.00			0	0
31.00	Subprovider (Rehabilitation)	3,936,465	0	3,936,465
32.00			0	0
33.00	Nursery	1,047,585	0	1,047,585
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			0	0
36.02	Transitional Care Unit		0	0

TRIAL BALANCE OF EXPENSES

Provider Name:
SCRIPPS MEMORIAL HOSPITAL—ENCINITAS

Fiscal Period Ended:
SEPTEMBER 30, 2008

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
37.00	Operating Room	\$ 13,345,543	\$ (8,517,665)	\$ 4,827,878
38.00			0	0
39.00	Delivery Room and Labor Room	1,744,766	0	1,744,766
40.00			0	0
41.00	Radiology-Diagnostic	5,499,922	0	5,499,922
41.01			0	0
41.02			0	0
42.00			0	0
43.00	Radioisotope	549,192	0	549,192
44.00	Laboratory	4,508,088	0	4,508,088
44.01			0	0
46.00	Whole Blood and Packed Red Blood Cells	1,149,079	0	1,149,079
47.00			0	0
48.00			0	0
49.00	Respiratory Therapy	1,619,857	(259,474)	1,360,383
50.00	Physical Therapy	4,615,375	0	4,615,375
51.00			0	0
52.00			0	0
53.00	Electrocardiology	588,234	0	588,234
54.00	Electroencephalography	23,265	0	23,265
55.00	Medical Supplies Charged to Patients	0	11,865,249	11,865,249
56.00	Drugs Charged to Patients	4,890,397	0	4,890,397
57.00	Renal Dialysis	424,638	0	424,638
58.00			0	0
59.00	Cardiac Catheterization Laboratory	4,191,277	(3,088,110)	1,103,167
59.01			0	0
59.02			0	0
59.03			0	0
60.00	Clinic		0	0
60.01			0	0
61.00	Emergency	5,445,161	0	5,445,161
61.01	Outpatient Surgery	793,246	0	793,246
61.02	Outpatient Imaging Center	516,654	0	516,654
62.00	Observation Beds (Non-Distinct)		0	0
83.00			0	0
84.00			0	0
85.00			0	0
86.00			0	0
	SUBTOTAL	\$ 140,324,986	\$ 0	\$ 140,324,986
	NONREIMBURSABLE COST CENTERS			
96.00	Gift, Flower, Coffee Shop, and Canteen		0	0
97.00	Research		0	0
98.00	Physicians' Private Office		0	0
99.00	Nonpaid Workers		0	0
99.01	Communications and Marketing	739,924	0	739,924
99.02	Immunization Center	57,321	0	57,321
99.03	Community Health and Advocacy	79,584	0	79,584
99.05	Level 2 Nursery (Children's)	6,606	0	6,606
99.06	Freestanding MRI	475,067	0	475,067
99.07	Freestanding ASC	3,105,659	0	3,105,659
100.01			0	0
100.02			0	0
100.03			0	0
100.04			0	0
100.99	SUBTOTAL	\$ 4,464,161	\$ 0	\$ 4,464,161
101	TOTAL	\$ 144,789,147	\$ 0	\$ 144,789,147

(To Schedule 8)

Provider Name SCRIPPS MEMORIAL HOSPITAL—ENCINITAS		Fiscal Period OCTOBER 1, 2007 THROUGH SEPTEMBER 30, 2008		NPI 1700829199	Adjustments 14	
Report References						
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.
				Cost Report		
Explanation of Audit Adjustments						
MEMORANDUM ADJUSTMENT						

1

Rehabilitation costs were reported in the cost report on Subprovider, line 31.00. The cost center line after step-down will be reclassified into Adults and Pediatrics, line 25.00. This is done in accordance with 42 CFR 413.20, 413.24, and 413.50, in addition to CMS Pub. 15-1, Sections 2300, 2304, 2336, and 2336.1.

Because the costs are reclassified after step-down, reclassification of statistics is not required. The related Medi-Cal days and Medi-Cal routine charges will be included in the Adults and Pediatrics cost center by the payment data reconciliation, therefore, a separate adjustment is not necessary. Separate adjustments were made to reclassify the total patient days and total routine charges.

Provider Name		Fiscal Period		NPI		Adjustments			
SCRIPPS MEMORIAL HOSPITAL—ENCINITAS		OCTOBER 1, 2007 THROUGH SEPTEMBER 30, 2008		1700829199		14			
Report References									
Adj. No.	Audit Report	Work Sheet	Part	Cost Report		As Reported	Increase (Decrease)	As Adjusted	
				Title	Line				
RECLASSIFICATION OF REPORTED COSTS									
2	10A	A		37.00	7	Operating Room	\$13,345,543	(\$8,517,665)	\$4,827,878
	10A	A		49.00	7	Respiratory Therapy	1,619,857	(259,474)	1,360,383
	10A	A		59.00	7	Cardiac Catheterization Laboratory	4,191,277	(3,088,110)	1,103,167
	10A	A		55.00	7	Medical Supplies Charged to Patients	0	11,865,249	11,865,249
To reclassify medical supplies charged to patients costs for proper matching of revenue and expense in conjunction with adjustment 5. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 97018 Medi-Cal Contract, Article 5.2									

Provider Name		Fiscal Period		NPI		Adjustments			
SCRIPPS MEMORIAL HOSPITAL—ENCINITAS		OCTOBER 1, 2007 THROUGH SEPTEMBER 30, 2008		1700829199		14			
Adj. No.	Audit Report	Report References		Explanation of Audit Adjustments					
		Work Sheet	Part	Title	Line	Col.	As Reported	Increase (Decrease)	As Adjusted
3	4-2	D-1	I	XIX	1.00, 4.00	1	7,333	(7,333)	0
	4, Contract 4	D-1	I	XIX	1.00, 4.00	1	28,997	7,333	36,330
<p>ADJUSTMENT TO REPORTED PATIENT DAYS</p> <p>Subprovider (Rehabilitation) Adults and Pediatrics</p> <p>To reclassify Subprovider (Rehabilitation) total inpatient days to Adults and Pediatrics in conjunction with adjustment 1.</p> <p>42 CFR 413.20 and 413.24</p> <p>CMS Pub. 15-1, Sections 2300, 2304, and 2336.1</p>									

Provider Name		Fiscal Period		NPI		Adjustments				
SCRIPPS MEMORIAL HOSPITAL—ENCINITAS		OCTOBER 1, 2007 THROUGH SEPTEMBER 30, 2008		1700829199		14				
Report References										
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
ADJUSTMENTS TO REPORTED TOTAL CHARGES										
4	4-2	D-1	I	XIX	28.00, 30.00	1	Subprovider (Rehabilitation) Adults and Pediatrics	\$16,075,620	(\$16,075,620)	\$0
	4, Contract 4	D-1	I	XIX	28.00, 30.00	1	To reclassify Subprovider (Rehabilitation) routine charges to Adults ar Pediatrics in conjunction with adjustment 1. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304, and 2336.1	72,855,495	16,075,620	88,931,115
5	5, 5-2, Contract 5	C	I		37.00	8	Operating Room	\$100,831,533	(\$30,855,326)	\$69,976,207
	5, 5-2, Contract 5	C	I		49.00	8	Respiratory Therapy	17,224,167	(6,929,281)	10,294,886
	5, 5-2, Contract 5	C	I		59.00	8	Cardiac Catheterization Laboratory	25,269,281	(10,042,768)	15,226,513
	5, 5-2, Contract 5	C	I		55.00	8	Medical Supplies Charged to Patients To reclassify medical supplies charged to patients revenue for proper matching of revenue and expense in conjunction with adjustment 2. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 97018 Medi-Cal Contract, Article 5.2	12,936,942	47,827,375	60,764,317

Provider Name		Fiscal Period			NPI		Adjustments		
SCRIPPS MEMORIAL HOSPITAL—ENCINITAS		OCTOBER 1, 2007 THROUGH SEPTEMBER 30, 2008			1700829199		14		
Report References									
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.	As Reported	Increase (Decrease)	
				Explanation of Audit Adjustments			As Reported	As Adjusted	
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA—NONCONTRACT									
6	4A 4A	Not Reported Not Reported		Medi-Cal Administrative Day Rate Medi-Cal Administrative Days			\$0.00 0	\$318.19 65	\$318.19 65
7	6 6 6 6 6	Not Reported Not Reported Not Reported Not Reported Not Reported		Medi-Cal Ancillary Charges—Radiology-Diagnostic Medi-Cal Ancillary Charges—Laboratory Medi-Cal Ancillary Charges—Physical Therapy Medi-Cal Ancillary Charges—Drugs Charged to Patients Medi-Cal Ancillary Charges—Total			\$0 0 0 0 0	\$2,786 4,768 32,642 49,028 89,224	\$2,786 4,768 32,642 49,028 89,224
8	2 2	Not Reported Not Reported		Medi-Cal Routine Service Charges Medi-Cal Ancillary Service Charges			\$0 0	\$152,567 89,224	\$152,567 89,224
9	1	Not Reported		Medi-Cal Interim Payments			\$0	\$51,018	\$51,018
<p>To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary payment data:</p> <p>Service Period: October 1, 2007 through September 30, 2008 Payment Period: October 1, 2007 through November 30, 2011 Reports Dated: December 19, 2011 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</p>									

Provider Name		Fiscal Period		NPI		Adjustments				
SCRIPPS MEMORIAL HOSPITAL—ENCINITAS		OCTOBER 1, 2007 THROUGH SEPTEMBER 30, 2008		1700829199		14				
Report References										
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA—CONTRACT										
10	Contract 4	D-1	I	XIX	9.00	1	Medi-Cal Days—Adults and Pediatrics	2,643	80	2,723
	Contract 4A	D-1	II	XIX	42.00	4	Medi-Cal Days—Nursery	987	(114)	873
	Contract 4A	D-1	II	XIX	43.00	4	Medi-Cal Days—Intensive Care Unit	307	(114)	193
11	Contract 6	D-4	XIX	XIX	37.00	2	Medi-Cal Ancillary Charges—Operating Room	\$1,643,258	\$797,436	\$2,440,694
	Contract 6	D-4	XIX	XIX	39.00	2	Medi-Cal Ancillary Charges—Delivery Room and Labor Room	1,110,089	(395,074)	715,015
	Contract 6	D-4	XIX	XIX	41.00	2	Medi-Cal Ancillary Charges—Radiology-Diagnostic	922,865	(50,980)	871,885
	Contract 6	D-4	XIX	XIX	43.00	2	Medi-Cal Ancillary Charges—Radioisotope	117,687	38,916	156,603
	Contract 6	D-4	XIX	XIX	44.00	2	Medi-Cal Ancillary Charges—Laboratory	955,719	273,824	1,229,543
	Contract 6	D-4	XIX	XIX	46.00	2	Medi-Cal Ancillary Charges—Whole Blood and Packed Red Blood Cells	99,094	12,972	112,066
	Contract 6	D-4	XIX	XIX	49.00	2	Medi-Cal Ancillary Charges—Respiratory Therapy	873,943	(489,306)	384,637
	Contract 6	D-4	XIX	XIX	50.00	2	Medi-Cal Ancillary Charges—Physical Therapy	437,220	149,352	586,572
	Contract 6	D-4	XIX	XIX	53.00	2	Medi-Cal Ancillary Charges—Electrocardiology	154,508	61,263	215,771
	Contract 6	D-4	XIX	XIX	54.00	2	Medi-Cal Ancillary Charges—Electroencephalography	3,909	(2,446)	1,463
	Contract 6	D-4	XIX	XIX	55.00	2	Medi-Cal Ancillary Charges—Medical Supplies Charged to Patients	570,505	728,453	1,298,958
	Contract 6	D-4	XIX	XIX	56.00	2	Medi-Cal Ancillary Charges—Drugs Charged to Patients	2,484,069	375,638	2,859,707
	Contract 6	D-4	XIX	XIX	57.00	2	Medi-Cal Ancillary Charges—Renal Dialysis	72,578	(12,242)	60,336
	Contract 6	D-4	XIX	XIX	59.00	2	Medi-Cal Ancillary Charges—Cardiac Catheterization Laboratory	373,475	234,553	608,028
	Contract 6	D-4	XIX	XIX	61.00	2	Medi-Cal Ancillary Charges—Emergency	334,806	(27,985)	306,821
	Contract 6	D-4	XIX	XIX	101.00	2	Medi-Cal Ancillary Charges—Total	10,153,725	1,694,374	11,848,099
12	Contract 2	E-3	III	XIX	10.00	1	Medi-Cal Routine Service Charges	\$10,738,430	(\$3,117,803)	\$7,620,627
	Contract 2	E-3	III	XIX	11.00	1	Medi-Cal Ancillary Service Charges	10,153,725	1,694,374	11,848,099
13	Contract 3	E-3	III	XIX	33.00	1	Medi-Cal Deductibles	\$28,137	(\$6,101)	\$22,036
	Contract 3	E-3	III	XIX	36.00	1	Medi-Cal Coinsurance	87,830	(17,721)	70,109

To adjust Medi-Cal Settlement Data to agree with the following
 Fiscal Intermediary payment data:
 Service Period: October 1, 2007 through September 30, 2008
 Payment Period: October 1, 2007 through November 30, 2011
 Reports Dated: December 19, 2011
 42 CFR 413.20, 413.24, 413.53, and 433.139
 CMS Pub. 15-1, Sections 2300 and 2304
 CCR, Title 22, Section 51541

Provider Name		Fiscal Period		NPI		Adjustments			
SCRIPPS MEMORIAL HOSPITAL—ENCINITAS		OCTOBER 1, 2007 THROUGH SEPTEMBER 30, 2008		1700829199		14			
Report References		Explanation of Audit Adjustments							
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.			
				Cost Report					
							As Reported		
							Increase (Decrease)		
							As Adjusted		
14	Contract 1	N/A		<p>Medi-Cal Overpayments</p> <p>To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed.</p> <p>CCR, Title 22, Sections 51047, 51458.1, and 51476</p>			\$0	\$4,540	\$4,540