

**REPORT  
ON THE  
COST REPORT REVIEW**

**WESTERN MEDICAL CENTER SANTA ANA  
SANTA ANA, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1982697678**

**FISCAL PERIOD ENDED  
MARCH 31, 2011**

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

**Section Chief: Margaret A. Varho  
Audit Supervisor: Felipe Avila  
Auditor: Favio Arrieta**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

Date: June 21, 2013

Administrator  
Western Medical Center Santa Ana  
1001 N Tustin Ave  
Santa Ana, CA 92705

WESTERN MEDICAL CENTER SANTA ANA  
NATIONAL PROVIDER IDENTIFIER (NPI) 1982697678  
FISCAL PERIOD ENDED MARCH 31, 2011

We have examined the provider's Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and 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 \$41,398, 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 Cost (CONTRACT Schedules)
3. Audit Adjustments Schedule

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

Administrator  
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Notwithstanding this audit report, overpayments to the provider are subject to recovery pursuant to Section 51458.1, Article 6 of Division 3, Title 22, California Code of Regulations.

If you disagree with the decision of the Department, you may appeal by writing to:

Chief  
Department of Health Care Services  
Office of Administrative Hearings and Appeals  
1029 J Street, Suite 200  
Sacramento, CA 95814  
(916) 322-5603

The written notice of disagreement must be received by the Department within 60 calendar days from the day you receive this letter. A copy of this notice should be sent to:

**United States Postal Service (USPS)**

Assistant Chief Counsel  
Department of Health Care Services  
Office of Legal Services  
MS 0010  
PO Box 997413  
Sacramento, CA 95899

**Courier (UPS, FedEx, etc.)**

Assistant Chief Counsel  
Department of Health Care Services  
Office of Legal Services  
MS 0010  
1501 Capitol Avenue, Suite 71.5001  
Sacramento, CA 95814  
(916) 440-7700

The procedures that govern an appeal are contained in Welfare and Institutions Code, Section 14171, and California Code of Regulations, Title 22, Section 51016, et seq.

If you have questions regarding this report, you may call the Audits Section—Santa Ana at (714) 558-4434.

***(Original signed by Margaret Varho)***

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

Certified

**SUMMARY OF FINDINGS**

**Provider Name:**  
WESTERN MEDICAL CENTER SANTA ANA

**Fiscal Period Ended:**  
MARCH 31, 2011

	SETTLEMENT	COST
<b>1. Medi-Cal Noncontract Settlement (SCHEDULE 1)</b>		
<b>Provider NPI:</b>		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
<b>2. Subprovider I (SCHEDULE 1-1)</b>		
<b>Provider NPI:</b>		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
<b>3. Subprovider II (SCHEDULE 1-2)</b>		
<b>Provider NPI:</b>		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
<b>4. Medi-Cal Contract Cost (CONTRACT SCH 1)</b>		
<b>Provider NPI: 1982697678</b>		
Reported		\$ 21,585,287
Net Change		\$ (1,772,048)
Audited Cost		\$ 19,813,240
Audited Amount Due Provider (State)	\$ (41,398)	
<b>5. Distinct Part Nursing Facility (DPNF SCH 1)</b>		
<b>Provider NPI:</b>		
Reported		\$ 0.00
Net Change		\$ 0.00
Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)	\$ 0	
<b>6. Distinct Part Nursing Facility (DPNF SCH 1-1)</b>		
<b>Provider NPI:</b>		
Reported		\$ 0.00
Net Change		\$ 0.00
Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)	\$ 0	
<b>7. Adult Subacute (ADULT SUBACUTE SCH 1)</b>		
<b>Provider NPI:</b>		
Reported		\$ 0.00
Net Change		\$ 0.00
Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)	\$ 0	
<b>8. Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7)</b>	\$ (41,398)	
<b>9. Total Medi-Cal Cost</b>		\$ 19,813,240

**SUMMARY OF FINDINGS**

**Provider Name:**  
WESTERN MEDICAL CENTER SANTA ANA

**Fiscal Period Ended:**  
MARCH 31, 2011

		SETTLEMENT	COST
<b>10. Subacute (SUBACUTE SCH 1-1)</b> <b>Provider NPI:</b>	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
<b>11. Rural Health Clinic (RHC SCH 1)</b> <b>Provider NPI:</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>12. Rural Health Clinic (RHC 95-210 SCH 1)</b> <b>Provider NPI:</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>13. Rural Health Clinic (RHC 95-210 SCH 1-1)</b> <b>Provider NPI:</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>14. County Medical Services Program (CMSP SCH 1)</b> <b>Provider NPI:</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>15. Transitional Care (TC SCH 1)</b> <b>Provider NPI:</b>	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
<b>16. Total Other Settlement Due Provider - (Lines 10 through 15)</b>		\$ 0	
<b>17. Total Combined Audited Settlement Due Provider (State/CMSP/RHC) - (Line 8 + Line 16)</b>		\$ (41,398)	

## COMPUTATION OF MEDI-CAL CONTRACT COST

Provider Name:  
WESTERN MEDICAL CENTER SANTA ANA

Fiscal Period Ended:  
MARCH 31, 2011

Provider NPI:  
1982697678

		REPORTED	AUDITED
1.	Net Cost of Covered Services Rendered to Medi-Cal Patients (Contract Sch 3)	\$ 21,585,287	\$ 19,813,240
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)	\$ 21,585,287	\$ 19,813,240
6.	\$	\$ 0	\$ 0
7.		\$ 0	\$ 0
8.	Total Medi-Cal Cost (Sum of Lines 5 through 7)	\$ 21,585,287	\$ 19,813,240
(To Summary of Findings)			
9.	Medi-Cal Overpayments (Adj )	\$ 0	\$ 0
10.	Medi-Cal Credit Balances (Adj 7)	\$ 0	\$ (41,398)
11.		\$ 0	\$ 0
12.		\$ 0	\$ 0
13.	TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ 0	\$ (41,398)
(To Summary of Findings)			

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

**Provider Name:**  
**WESTERN MEDICAL CENTER SANTA ANA**

**Fiscal Period Ended:**  
**MARCH 31, 2011**

**Provider NPI:**  
**1982697678**

	REPORTED	AUDITED
<b>REASONABLE COST OF MEDI-CAL INPATIENT SERVICES</b>		
1. Cost of Covered Services (Contract Sch 3)	\$ <u>21,585,287</u>	\$ <u>19,882,592</u>
<b>CHARGES FOR MEDI-CAL INPATIENT SERVICES</b>		
2. Inpatient Routine Service Charges (Adj 5)	\$ <u>30,809,389</u>	\$ <u>30,457,655</u>
3. Inpatient Ancillary Service Charges (Adj 5)	\$ <u>56,348,428</u>	\$ <u>50,601,606</u>
4. Total Charges - Medi-Cal Inpatient Services	\$ <u>87,157,817</u>	\$ <u>81,059,261</u>
5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ <u>65,572,530</u>	\$ <u>61,176,669</u>
6. Excess of Reasonable Cost Over Customary Charges (Line 1 minus Line 4)	\$ <u>0</u>	\$ <u>0</u>
	(To Contract Sch 1)	

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



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

**Provider Name:**  
**WESTERN MEDICAL CENTER SANTA ANA**

**Fiscal Period Ended:**  
**MARCH 31, 2011**

**Provider NPI:**  
**1982697678**

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

	<b>REPORTED</b>	<b>AUDITED</b>
<b>INPATIENT DAYS</b>		
1. Total Inpatient Days (include private & swing-bed) (Adj )	27,387	27,387
2. Inpatient Days (include private, exclude swing-bed)	27,387	27,387
3. Private Room Days (exclude swing-bed private room) (Adj )	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj )	27,387	27,387
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 )	5,446	5,460

**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)	\$ 32,936,588	\$ 29,554,970
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)	\$ 32,936,588	\$ 29,554,970

**PRIVATE ROOM DIFFERENTIAL ADJUSTMENT**

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges) (Adj )	\$ 79,941,318	\$ 79,941,318
29. Private Room Charges (excluding swing-bed charges) (Adj )	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges) (Adj )	\$ 79,941,318	\$ 79,941,318
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 0.412010	\$ 0.369708
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)	\$ 2,918.95	\$ 2,918.95
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)	\$ 32,936,588	\$ 29,554,970

**PROGRAM INPATIENT OPERATING COST**

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 1,202.64	\$ 1,079.16
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 6,549,577	\$ 5,892,214
40. Cost Applicable to Medi-Cal (Contract Sch 4A)	\$ 4,030,369	\$ 4,832,978
41. Cost Applicable to Medi-Cal (Contract Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39, 40 & 41)	\$ 10,579,946	\$ 10,725,192

(To Contract Sch 3)

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

**Provider Name:**  
**WESTERN MEDICAL CENTER SANTA ANA**

**Fiscal Period Ended:**  
**MARCH 31, 2011**

**Provider NPI:**  
**1982697678**

<b>SPECIAL CARE AND/OR NURSERY UNITS</b>	<b>REPORTED</b>	<b>AUDITED</b>
<b>NURSERY</b>		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 1,636,439	\$ 1,466,958
2. Total Inpatient Days (Adj )	4,690	4,690
3. Average Per Diem Cost	\$ 348.92	\$ 312.78
4. Medi-Cal Inpatient Days (Adj 3)	3,140	3,200
5. Cost Applicable to Medi-Cal	\$ 1,095,609	\$ 1,000,896
<b>INTENSIVE CARE UNIT</b>		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 15,963,220	\$ 14,312,753
7. Total Inpatient Days (Adj )	8,738	8,738
8. Average Per Diem Cost	\$ 1,826.87	\$ 1,637.99
9. Medi-Cal Inpatient Days (Adj 3)	455	356
10. Cost Applicable to Medi-Cal	\$ 831,226	\$ 583,124
<b>BURN INTENSIVE CARE UNIT</b>		
11. Total Inpatient Routine Cost (Sch 8, Line 28, Col 27)	\$ 2,972,440	\$ 2,666,296
12. Total Inpatient Days (Adj )	1,370	1,370
13. Average Per Diem Cost	\$ 2,169.66	\$ 1,946.20
14. Medi-Cal Inpatient Days (Adj 3)	310	334
15. Cost Applicable to Medi-Cal	\$ 672,595	\$ 650,031
<b>NEONATAL INTENSIVE CARE UNIT</b>		
16. Total Inpatient Routine Cost (Sch 8, Line 30, Col 27)	\$ 4,318,504	\$ 3,868,491
17. Total Inpatient Days (Adj )	2,523	2,523
18. Average Per Diem Cost	\$ 1,711.65	\$ 1,533.29
19. Medi-Cal Inpatient Days (Adj 3)	836	1,695
20. Cost Applicable to Medi-Cal	\$ 1,430,939	\$ 2,598,927
<b>SURGICAL INTENSIVE CARE UNIT</b>		
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
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)	\$ 4,030,369	\$ 4,832,978

(To Contract Sch 4)

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:  
WESTERN MEDICAL CENTER SANTA ANA

Fiscal Period Ended:  
MARCH 31, 2011

Provider NPI:  
1982697678

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)



ADJUSTMENTS TO MEDI-CAL CHARGES

Provider Name:  
WESTERN MEDICAL CENTER SANTA ANA

Fiscal Period Ended:  
MARCH 31, 2011

Provider NPI:  
1982697678

ANCILLARY CHARGES		REPORTED	ADJUSTMENTS (Adj 4)	AUDITED
37.00	Operating Room	\$ 7,242,597	\$ 900,985	\$ 8,143,582
38.00	Recovery Room	0	0	0
39.00	Delivery Room and Labor Room	8,385,898	(1,884,774)	6,501,124
40.00	Anesthesiology	0	0	0
41.00	Radiology - Diagnostic	3,099,364	(15,781)	3,083,583
41.01	Endoscopy	82,270	(82,270)	0
41.02		0	0	0
42.00	Radiology - Therapeutic	0	0	0
43.00	Radioisotope	25,201	15,901	41,102
44.00	Laboratory	7,622,227	452,535	8,074,762
44.01	Pathological Lab	0	0	0
46.00	Whole Blood	0	0	0
47.00	Blood Storing and Processing	73,387	23,535	96,922
48.00	Intravenous Therapy	0	0	0
49.00	Respiratory Therapy	2,648,733	(178,737)	2,469,996
50.00	Physical Therapy	148,589	(79,452)	69,137
51.00	Occupational Therapy	57,456	(12,452)	45,004
52.00	Speech Pathology	32,344	(9,863)	22,481
53.00	Electrocardiology	316,044	(258,400)	57,644
53.01	Cardiac Catheterization Laboratory	181,967	51,688	233,655
54.00	Electroencephalography	71,395	(19,615)	51,780
55.00	Medical Supplies Charged to Patients	15,954,553	(5,625,666)	10,328,887
55.30	Implanted Devices Charged to Patient	344,177	224,975	569,152
56.00	Drugs Charged to Patients	8,957,243	958,261	9,915,504
57.00	Renal Dialysis	10,912	79,846	90,758
59.00	ASC (Non-Distinct Part)	0	0	0
59.01		0	0	0
59.02		0	0	0
60.00	Clinic	41,663	(41,663)	0
60.01	Other Clinic Services	0	0	0
61.00	Emergency	990,915	(184,382)	806,533
62.00	Observation Beds	61,493	(61,493)	0
71.00		0	0	0
82.00		0	0	0
83.00	Kidney Acquisition	0	0	0
84.00		0	0	0
85.00		0	0	0
86.00		0	0	0
TOTAL MEDI-CAL ANCILLARY CHARGES		\$ 56,348,428	\$ (5,746,822)	\$ 50,601,606

(To Contract Sch 5)









Provider Name:  
WESTERN MEDICAL CENTER SANTA ANA

Fiscal Period Ended:  
MARCH 31, 2011

	TRIAL BALANCE EXPENSES	ALLOC COST 4.08	EMPLOYEE BENEFITS 5.00	ALLOC COST 6.01	ALLOC COST 6.02	ALLOC COST 6.03	ALLOC COST 6.04	ALLOC COST 6.05	ALLOC COST 6.06	ALLOC COST 6.07	ALLOC COST 6.08	ACCUMULATE COST	ADMINISTRATIVE & GENERAL 6.00
<b>ANCILLARY COST CENTERS</b>													
37.00	Operating Room	0	117,883	0	0	0	0	0	0	0	0	11,331,533	2,220,164
38.00	Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00	Delivery Room and Labor Room	0	44,712	0	0	0	0	0	0	0	0	3,778,665	740,346
40.00	Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
41.00	Radiology - Diagnostic	0	51,014	0	0	0	0	0	0	0	0	6,073,650	1,189,998
41.01	Endoscopy	0	7,039	0	0	0	0	0	0	0	0	738,073	144,609
41.02		0	0	0	0	0	0	0	0	0	0	0	0
42.00	Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
43.00	Radioisotope	0	4,876	0	0	0	0	0	0	0	0	395,437	77,477
44.00	Laboratory	0	51,529	0	0	0	0	0	0	0	0	5,796,546	1,135,706
44.01	Pathological Lab	0	0	0	0	0	0	0	0	0	0	0	0
46.00	Whole Blood	0	0	0	0	0	0	0	0	0	0	0	0
47.00	Blood Storing and Processing	0	0	0	0	0	0	0	0	0	0	1,554,559	304,582
48.00	Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00	Respiratory Therapy	0	38,428	0	0	0	0	0	0	0	0	3,025,254	592,732
50.00	Physical Therapy	0	10,934	0	0	0	0	0	0	0	0	878,203	172,064
51.00	Occupational Therapy	0	4,968	0	0	0	0	0	0	0	0	358,903	70,319
52.00	Speech Pathology	0	2,874	0	0	0	0	0	0	0	0	202,181	39,613
53.00	Electrocardiology	0	5,183	0	0	0	0	0	0	0	0	390,670	76,543
53.01	Cardiac Catheterization Laboratory	0	22,369	0	0	0	0	0	0	0	0	2,808,809	550,324
54.00	Electroencephalography	0	4,059	0	0	0	0	0	0	0	0	347,802	68,144
55.00	Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0	2,886,293	565,506
55.30	Implanted Devices Charged to Patient	0	0	0	0	0	0	0	0	0	0	8,608,292	1,686,605
56.00	Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	6,370,688	1,248,196
57.00	Renal Dialysis	0	0	0	0	0	0	0	0	0	0	709,526	139,016
59.00	ASC (Non-Distinct Part)	0	0	0	0	0	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
60.00	Clinic	0	22,286	0	0	0	0	0	0	0	0	2,070,953	405,758
60.01	Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0	0
61.00	Emergency	0	70,446	0	0	0	0	0	0	0	0	5,569,356	1,091,193
62.00	Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
71.00		0	0	0	0	0	0	0	0	0	0	0	0
82.00		0	0	0	0	0	0	0	0	0	0	0	0
83.00	Kidney Acquisition	0	5,442	0	0	0	0	0	0	0	0	853,419	167,209
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
<b>NONREIMBURSABLE COST CENTER:</b>													
96.00	Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	0	0	38,263	7,497
97.00	Research	0	0	0	0	0	0	0	0	0	0	0	0
98.00	Physicians' Private Office	0	488	0	0	0	0	0	0	0	0	103,264	20,232
99.00	Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
99.01		0	0	0	0	0	0	0	0	0	0	0	0
99.02		0	0	0	0	0	0	0	0	0	0	0	0
99.03		0	0	0	0	0	0	0	0	0	0	0	0
99.04		0	0	0	0	0	0	0	0	0	0	0	0
99.05		0	0	0	0	0	0	0	0	0	0	0	0
100.00	Doctors Meals	0	5,934	0	0	0	0	0	0	0	0	781,960	153,208
100.01	Marketing	0	3,513	0	0	0	0	0	0	0	0	271,950	53,283
100.02	Vacant Space	0	0	0	0	0	0	0	0	0	0	311,661	61,063
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
<b>TOTAL</b>		<b>0</b>	<b>1,238,734</b>	<b>0</b>	<b>149,281,688</b>	<b>24,456,706</b>							



Provider Name:  
WESTERN MEDICAL CENTER SANTA ANA

Fiscal Period Ended:  
MARCH 31, 2011

TRIAL BALANCE EXPENSES	MAINT & REPAIRS 7.00	OPER PLANT 8.00	LAUNDRY & LINEN 9.00	HOUSEKEEP 10.00	DIETARY 11.00	CAFE 12.00	MAINT OF PERSONNEL 13.00	NURSING ADMIN 14.00	CENTRAL SERVICE & SUPPLY 15.00	PHARMACY 16.00	MEDICAL RECORDS & LIBRARY 17.00	SOCIAL SERVICE 18.00
<b>ANCILLARY COST CENTERS</b>												
37.00 Operating Room	0	1,276,031	0	334,897	0	132,121	0	230,167	94,929	5,370	493,215	0
38.00 Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00 Delivery Room and Labor Room	0	570,467	0	149,720	0	50,113	0	124,363	22,996	659	88,344	0
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
41.00 Radiology - Diagnostic	0	647,783	0	170,012	0	57,176	0	16,414	28,590	9,757	448,261	0
41.01 Endoscopy	0	157,829	0	41,423	0	7,889	0	21,974	9,873	254	14,519	0
41.02	0	0	0	0	0	0	0	0	0	0	0	0
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
43.00 Radioisotope	0	55,448	0	14,552	0	5,465	0	0	162	161	4,493	0
44.00 Laboratory	0	323,005	0	84,773	0	57,753	0	0	6,464	5,250	619,573	0
44.01 Pathological Lab	0	0	0	0	0	0	0	0	0	0	0	0
46.00 Whole Blood	0	0	0	0	0	0	0	0	0	0	0	0
47.00 Blood Storing and Processing	0	21,436	0	5,626	0	0	0	0	0	0	10,422	0
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	0	117,119	0	30,738	0	43,069	0	0	16,949	734	185,974	0
50.00 Physical Therapy	0	190,372	0	49,963	0	12,254	0	0	277	0	13,044	0
51.00 Occupational Therapy	0	3,846	0	1,009	0	5,568	0	0	546	0	7,259	0
52.00 Speech Pathology	0	3,890	0	1,021	0	3,221	0	0	5	0	6,295	0
53.00 Electrocardiology	0	0	0	0	0	5,809	0	0	212	0	63,538	0
53.01 Cardiac Catheterization Laboratory	0	284,974	0	74,792	0	25,071	0	24,928	94,027	122	109,178	0
54.00 Electroencephalography	0	38,031	0	9,981	0	4,549	0	0	337	0	11,770	0
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	295,497	0	737,324	0
55.30 Implanted Devices Charged to Patient	0	0	0	0	0	0	0	0	881,311	0	168,885	0
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	4,692,171	515,677	0
57.00 Renal Dialysis	0	6,569	0	1,724	0	0	0	0	0	0	17,437	0
59.00 ASC (Non-Distinct Part)	0	0	0	0	0	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
60.00 Clinic	0	361,253	0	94,812	0	24,978	0	32,182	2,382	24,499	17,219	0
60.01 Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0	0
61.00 Emergency	0	372,403	0	97,738	0	78,954	0	191,654	19,414	3,501	158,002	0
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
71.00	0	0	0	0	0	0	0	0	0	0	0	0
82.00	0	0	0	0	0	0	0	0	0	0	0	0
83.00 Kidney Acquisition	0	42,180	0	11,070	0	6,099	0	15,108	0	0	103	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
<b>NONREIMBURSABLE COST CENTER:</b>												
96.00 Gift, Flower, Coffee Shop & Canteen	0	98,492	0	25,849	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	160,811	0	42,205	0	547	0	0	24	0	0	0
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
99.01	0	0	0	0	0	0	0	0	0	0	0	0
99.02	0	0	0	0	0	0	0	0	0	0	0	0
99.03	0	0	0	0	0	0	0	0	0	0	0	0
99.04	0	0	0	0	0	0	0	0	0	0	0	0
99.05	0	0	0	0	0	0	0	0	0	0	0	0
100.00 Doctors Meals	0	0	0	0	0	6,651	0	0	0	0	0	0
100.01 Marketing	0	10,545	0	2,768	0	3,937	0	0	1	0	0	0
100.02 Vacant Space	0	802,241	0	210,550	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
<b>TOTAL</b>	<b>0</b>	<b>9,660,257</b>	<b>1,002,261</b>	<b>2,484,132</b>	<b>2,321,392</b>	<b>1,161,982</b>	<b>0</b>	<b>1,942,816</b>	<b>1,601,825</b>	<b>4,767,349</b>	<b>4,737,658</b>	<b>624,682</b>



Provider Name:  
WESTERN MEDICAL CENTER SANTA ANA

Fiscal Period Ended:  
MARCH 31, 2011

	TRIAL BALANCE EXPENSES	ALLOC COST 19.00	ALLOC COST 19.02	ALLOC COST 19.03	NON-PHYSICIAN ANESTH 20.00	NURSING SCHOOL 21.00	INT & RES SALARY & FRINGES 22.00	INT & RES PROGRAM 23.00	PARAMED EDUCAT 24.00	SUBTOTAL 25.00	POST STEP-DOWN ADJUSTMENT (I&R COST) 26.00	TOTAL COST 27.00
<b>ANCILLARY COST CENTERS</b>												
37.00	Operating Room	0	0	0	0	0	0	63,238	0	16,181,665	0	16,181,665
38.00	Recovery Room	0	0	0	0	0	0	0	0	0	0	0
39.00	Delivery Room and Labor Room	0	0	0	0	0	0	0	0	5,525,674	0	5,525,674
40.00	Anesthesiology	0	0	0	0	0	0	0	0	0	0	0
41.00	Radiology - Diagnostic	0	0	0	0	0	0	0	0	8,641,639	0	8,641,639
41.01	Endoscopy	0	0	0	0	0	0	0	0	1,136,443	0	1,136,443
41.02		0	0	0	0	0	0	0	0	0	0	0
42.00	Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0
43.00	Radioisotope	0	0	0	0	0	0	0	0	553,195	0	553,195
44.00	Laboratory	0	0	0	0	0	0	0	0	8,029,071	0	8,029,071
44.01	Pathological Lab	0	0	0	0	0	0	0	0	0	0	0
46.00	Whole Blood	0	0	0	0	0	0	0	0	0	0	0
47.00	Blood Storing and Processing	0	0	0	0	0	0	0	0	1,896,624	0	1,896,624
48.00	Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0
49.00	Respiratory Therapy	0	0	0	0	0	0	0	0	4,012,567	0	4,012,567
50.00	Physical Therapy	0	0	0	0	0	0	0	0	1,316,178	0	1,316,178
51.00	Occupational Therapy	0	0	0	0	0	0	0	0	447,451	0	447,451
52.00	Speech Pathology	0	0	0	0	0	0	0	0	256,226	0	256,226
53.00	Electrocardiology	0	0	0	0	0	0	0	0	536,772	0	536,772
53.01	Cardiac Catheterization Laboratory	0	0	0	0	0	0	0	0	3,972,225	0	3,972,225
54.00	Electroencephalography	0	0	0	0	0	0	0	0	480,615	0	480,615
55.00	Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	4,484,620	0	4,484,620
55.30	Implanted Devices Charged to Patient	0	0	0	0	0	0	0	0	11,345,094	0	11,345,094
56.00	Drugs Charged to Patients	0	0	0	0	0	0	0	0	12,826,732	0	12,826,732
57.00	Renal Dialysis	0	0	0	0	0	0	0	0	874,272	0	874,272
59.00	ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	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
60.00	Clinic	0	0	0	0	0	0	0	0	3,034,034	0	3,034,034
60.01	Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0
61.00	Emergency	0	0	0	0	0	0	16,722	0	7,598,935	0	7,598,935
62.00	Observation Beds	0	0	0	0	0	0	0	0	0	0	0
71.00		0	0	0	0	0	0	0	0	0	0	0
82.00		0	0	0	0	0	0	0	0	0	0	0
83.00	Kidney Acquisition	0	0	0	0	0	0	0	0	1,095,188	0	1,095,188
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
<b>NONREIMBURSABLE COST CENTER:</b>												
96.00	Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	170,101	0	170,101
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	327,083	0	327,083
99.00	Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0
99.01		0	0	0	0	0	0	0	0	0	0	0
99.02		0	0	0	0	0	0	0	0	0	0	0
99.03		0	0	0	0	0	0	0	0	0	0	0
99.04		0	0	0	0	0	0	0	0	0	0	0
99.05		0	0	0	0	0	0	0	0	0	0	0
100.00	Doctors Meals	0	0	0	0	0	0	0	0	941,819	0	941,819
100.01	Marketing	0	0	0	0	0	0	0	0	342,483	0	342,483
100.02	Vacant Space	0	0	0	0	0	0	0	0	1,385,515	0	1,385,515
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
	<b>TOTAL</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>440,589</u>	<u>0</u>	<u>149,281,688</u>	<u>0</u>	<u>149,281,688</u>







STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:  
WESTERN MEDICAL CENTER SANTA ANA

Fiscal Period Ended:  
MARCH 31, 2011

	EMP BENE (GROSS SALARIES)	STAT 5.00 (Adj) (Adj)	STAT 6.01 (Adj) (Adj)	STAT 6.02 (Adj) (Adj)	STAT 6.03 (Adj) (Adj)	STAT 6.04 (Adj) (Adj)	STAT 6.05 (Adj) (Adj)	STAT 6.06 (Adj) (Adj)	STAT 6.07 (Adj) (Adj)	STAT 6.08 (Adj) (Adj)	ADM & GEN (ACCUM COST)	MAINT & REPAIRS (SQ FT) 7.00 (Adj) (Adj)
<b>ANCILLARY COST CENTERS</b>												
37.00	Operating Room	6,673,772									11,331,533	
38.00	Recovery Room										0	
39.00	Delivery Room and Labor Room	2,531,323									3,778,665	
40.00	Anesthesiology										0	
41.00	Radiology - Diagnostic	2,888,101									6,073,650	
41.01	Endoscopy	398,497									738,073	
41.02											0	
42.00	Radiology - Therapeutic										0	
43.00	Radioisotope	276,062									395,437	
44.00	Laboratory	2,917,254									5,796,546	
44.01	Pathological Lab										0	
46.00	Whole Blood										0	
47.00	Blood Storing and Processing										1,554,559	
48.00	Intravenous Therapy										0	
49.00	Respiratory Therapy	2,175,536									3,025,254	
50.00	Physical Therapy	619,007									878,203	
51.00	Occupational Therapy	281,247									358,903	
52.00	Speech Pathology	162,715									202,181	
53.00	Electrocardiology	293,414									390,670	
53.01	Cardiac Catheterization Laboratory	1,266,381									2,808,809	
54.00	Electroencephalography	229,776									347,802	
55.00	Medical Supplies Charged to Patients										2,886,293	
55.30	Implanted Devices Charged to Patient										8,608,292	
56.00	Drugs Charged to Patients										6,370,688	
57.00	Renal Dialysis										709,526	
59.00	ASC (Non-Distinct Part)										0	
59.01											0	
59.02											0	
60.00	Clinic	1,261,687									2,070,953	
60.01	Other Clinic Services										0	
61.00	Emergency	3,988,186									5,569,356	
62.00	Observation Beds										0	
71.00											0	
82.00											0	
83.00	Kidney Acquisition	308,099									853,419	
84.00											0	
85.00											0	
86.00											0	
<b>NONREIMBURSABLE COST CENTERS</b>												
96.00	Gift, Flower, Coffee Shop & Canteen										38,263	
97.00	Research										0	
98.00	Physicians' Private Office	27,621									103,264	
99.00	Nonpaid Workers										0	
99.01											0	
99.02											0	
99.03											0	
99.04											0	
99.05											0	
100.00	Doctors Meals	335,957									781,960	
100.01	Marketing	198,860									271,950	
100.02	Vacant Space										311,661	
100.03											0	
100.04											0	
TOTAL		70,129,325	0	0	0	0	0	0	0	0	124,824,982	0
COST TO BE ALLOCATED		1,238,734	0	0	0	0	0	0	0	0	24,456,706	0
UNIT COST MULTIPLIER - SCH 8		0.017664	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.195928	0.000000



Provider Name:  
WESTERN MEDICAL CENTER SANTA ANA

Fiscal Period Ended:  
MARCH 31, 2011

	OPER PLANT (SQ FT)	LAUNDRY & LINEN (PATIENT DAYS)	HOUSE- KEEPING (SQ FT)	DIETARY (PATIENT DAYS)	CAFETERIA (GROSS SALARIES)	MAINT OF PERSONNEL (# HOUSED)	NURSING ADMIN (NURSING SAL)	CENT SERV & SUPPLY (CST REQ)	PHARMACY (COSTS REQUIS)	MED REC (GROSS REVENUE)	SOC SERV (PATIENT DAYS)	STAT	
	8.00	9.00	10.00	11.00	12.00	13.00	14.00	15.00	16.00	17.00	18.00	19.00	
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	
<b>ANCILLARY COST CENTERS</b>													
37.00	Operating Room	29,526		29,526	6,673,772		3,832,380	927,230	7,291	71,361,640			
38.00	Recovery Room												
39.00	Delivery Room and Labor Room	13,200		13,200	2,531,323		2,070,692	224,613	895	12,782,268			
40.00	Anesthesiology												
41.00	Radiology - Diagnostic	14,989		14,989	2,888,101		273,299	279,251	13,247	64,857,387			
41.01	Endoscopy	3,652		3,652	398,497		365,876	96,433	345	2,100,731			
41.02													
42.00	Radiology - Therapeutic												
43.00	Radioisotope	1,283		1,283	276,062			1,579	218	650,100			
44.00	Laboratory	7,474		7,474	2,917,254			63,138	7,128	89,644,081			
44.01	Pathological Lab												
46.00	Whole Blood												
47.00	Blood Storing and Processing	496		496						1,507,866			
48.00	Intravenous Therapy												
49.00	Respiratory Therapy	2,710		2,710	2,175,536			165,553	996	26,907,921			
50.00	Physical Therapy	4,405		4,405	619,007			2,705		1,887,317			
51.00	Occupational Therapy	89		89	281,247			5,334		1,050,346			
52.00	Speech Pathology	90		90	162,715			51		910,818			
53.00	Electrocardiology				293,414			2,068		9,193,164			
53.01	Cardiac Catheterization Laboratory	6,594		6,594	1,266,381		415,060	918,418	165	15,796,573			
54.00	Electroencephalography	880		880	229,776			3,294		1,703,033			
55.00	Medical Supplies Charged to Patients							2,886,293		106,681,104			
55.30	Implanted Devices Charged to Patient							8,608,292		24,435,433			
56.00	Drugs Charged to Patients								6,370,688	74,611,602			
57.00	Renal Dialysis	152		152						2,522,968			
59.00	ASC (Non-Distinct Part)												
59.01													
59.02													
60.00	Clinic	8,359		8,359	1,261,687		535,838	23,270	33,263	2,491,321			
60.01	Other Clinic Services												
61.00	Emergency	8,617		8,617	3,988,186		3,191,120	189,626	4,753	22,860,850			
62.00	Observation Beds												
71.00													
82.00													
83.00	Kidney Acquisition	976		976	308,099		251,555			14,868			
84.00													
85.00													
86.00													
<b>NONREIMBURSABLE COST CENTERS</b>													
96.00	Gift, Flower, Coffee Shop & Canteen	2,279		2,279									
97.00	Research												
98.00	Physicians' Private Office	3,721		3,721	27,621			231					
99.00	Nonpaid Workers												
99.01													
99.02													
99.03													
99.04													
99.05													
100.00	Doctors Meals				335,957								
100.01	Marketing	244		244	198,860			7					
100.02	Vacant Space	18,563		18,563									
100.03													
100.04													
TOTAL		223,528	44,183	219,012	44,183	58,694,822	0	32,348,736	15,645,981	6,472,759	685,476,497	44,183	0
COST TO BE ALLOCATED		9,660,257	1,002,261	2,484,132	2,321,392	1,161,982	0	1,942,816	1,601,825	4,767,349	4,737,658	624,682	0
UNIT COST MULTIPLIER - SCH 8		43.217211	22.684311	11.342447	52.540383	0.019797	0.000000	0.060058	0.102379	0.736525	0.006911	14.138515	0.000000

Provider Name:  
WESTERN MEDICAL CENTER SANTA ANA

Fiscal Period Ended:  
MARCH 31, 2011

STAT	STAT	NONPHY ANESTH (ASG TIME)	NURSE SCHOOL (ASG TIME)	I&R-SAL & FRINGES (ASG TIME)	I&R-PRG COST (ASG TIME)	PARAMED EDUCAT (ASG TIME)
19.02 (Adj) (Adj)	19.03 (Adj) (Adj)	20.00 (Adj) (Adj)	21.00 (Adj) (Adj)	22.00 (Adj) (Adj)	23.00 (Adj) (Adj)	24.00 (Adj) (Adj)
<b>GENERAL SERVICE COST CENTERS</b>						
1.00	Old Cap Rel Costs-Bldg & Fixtures					
2.00	Old Cap Rel Costs-Movable Equipment					
3.00	New Cap Rel Costs-Bldg & Fixtures					
4.00	New Cap Rel Costs-Movable Equipment					
4.01						
4.02						
4.03						
4.04						
4.05						
4.06						
4.07						
4.08						
5.00	Employee Benefits					
6.01	Non-Patient Telephones					
6.02	Data Processing					
6.03	Purchasing/Receiving					
6.04	Patient Admitting					
6.05	Patient Business Office					
6.06						
6.07						
6.08						
6.00	Administrative and General					
7.00	Maintenance and Repairs					
8.00	Operation of Plant					
9.00	Laundry and Linen Service					
10.00	Housekeeping					
11.00	Dietary					
12.00	Cafeteria					
13.00	Maintenance of Personnel					
14.00	Nursing Administration					
15.00	Central Services & Supply					
16.00	Pharmacy					
17.00	Medical Records and Library					
18.00	Social Service					
19.00						
19.02						
19.03						
20.00						
21.00	Nursing School					
22.00	Intern & Res Service-Salary & Fringes					
23.00	Intern & Res Other Program Costs Approved					
24.00	Paramedical Ed Program					
<b>INPATIENT ROUTINE COST CENTERS</b>						
25.00	Adults & Pediatrics (Gen Routine)			7,117	7,117	
26.00	Intensive Care Unit					
27.00	Coronary Care Unit					
28.00	Burn Intensive Care Unit					
29.00	Surgical Intensive Care					
30.00	Neonatal Intensive Care Unit					
31.00	Subprovider II					
32.00						
33.00	Nursery					
34.00	Medicare Certified Nursing Facility					
35.00	Distinct Part Nursing Facility					
36.00	Adult Subacute Care Unit					
36.01	Subacute Care Unit II					
36.02	Transitional Care Unit					

Provider Name:  
WESTERN MEDICAL CENTER SANTA ANA

Fiscal Period Ended:  
MARCH 31, 2011

	STAT	STAT	NONPHY ANESTH (ASG TIME)	NURSE SCHOOL (ASG TIME)	I&R-SAL & FRINGES (ASG TIME)	I&R-PRG COST (ASG TIME)	PARAMED EDUCAT (ASG TIME)
	19.02 (Adj) (Adj)	19.03 (Adj) (Adj)	20.00 (Adj) (Adj)	21.00 (Adj) (Adj)	22.00 (Adj) (Adj)	23.00 (Adj) (Adj)	24.00 (Adj) (Adj)
<b>ANCILLARY COST CENTERS</b>							
37.00	Operating Room				1,248	1,248	
38.00	Recovery Room						
39.00	Delivery Room and Labor Room						
40.00	Anesthesiology						
41.00	Radiology - Diagnostic						
41.01	Endoscopy						
41.02							
42.00	Radiology - Therapeutic						
43.00	Radioisotope						
44.00	Laboratory						
44.01	Pathological Lab						
46.00	Whole Blood						
47.00	Blood Storing and Processing						
48.00	Intravenous Therapy						
49.00	Respiratory Therapy						
50.00	Physical Therapy						
51.00	Occupational Therapy						
52.00	Speech Pathology						
53.00	Electrocardiology						
53.01	Cardiac Catheterization Laboratory						
54.00	Electroencephalography						
55.00	Medical Supplies Charged to Patients						
55.30	Implanted Devices Charged to Patient						
56.00	Drugs Charged to Patients						
57.00	Renal Dialysis						
59.00	ASC (Non-Distinct Part)						
59.01							
59.02							
60.00	Clinic						
60.01	Other Clinic Services						
61.00	Emergency				330	330	
62.00	Observation Beds						
71.00							
82.00							
83.00	Kidney Acquisition						
84.00							
85.00							
86.00							
<b>NONREIMBURSABLE COST CENTERS</b>							
96.00	Gift, Flower, Coffee Shop & Canteen						
97.00	Research						
98.00	Physicians' Private Office						
99.00	Nonpaid Workers						
99.01							
99.02							
99.03							
99.04							
99.05							
100.00	Doctors Meals						
100.01	Marketing						
100.02	Vacant Space						
100.03							
100.04							
TOTAL	0	0	0	0	8,695	8,695	0
COST TO BE ALLOCATED	0	0	0	0	0	440,589	0
UNIT COST MULTIPLIER - SCH 8	0.000000	0.000000	0.000000	0.000000	0.000000	50.671484	0.000000

## TRIAL BALANCE OF EXPENSES

Provider Name:  
WESTERN MEDICAL CENTER SANTA ANA

Fiscal Period Ended:  
MARCH 31, 2011

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	<b>GENERAL SERVICE COST CENTERS</b>			
1.00	Old Cap Rel Costs-Bldg & Fixtures	\$	\$ 0	\$ 0
2.00	Old Cap Rel Costs-Movable Equipment		0	0
3.00	New Cap Rel Costs-Bldg & Fixtures	5,965,432	491,783	6,457,215
4.00	New Cap Rel Costs-Movable Equipment	2,789,972	0	2,789,972
4.01			0	0
4.02			0	0
4.03			0	0
4.04			0	0
4.05			0	0
4.06			0	0
4.07			0	0
4.08			0	0
5.00	Employee Benefits	1,162,606	0	1,162,606
6.01	Non-Patient Telephones		0	0
6.02	Data Processing		0	0
6.03	Purchasing/Receiving		0	0
6.04	Patient Admitting		0	0
6.05	Patient Business Office		0	0
6.06			0	0
6.07			0	0
6.08			0	0
6.00	Administrative and General	40,593,748	(17,643,535)	22,950,213
7.00	Maintenance and Repairs		0	0
8.00	Operation of Plant	5,532,525	0	5,532,525
9.00	Laundry and Linen Service	751,151	0	751,151
10.00	Housekeeping	1,891,718	0	1,891,718
11.00	Dietary	1,323,091	0	1,323,091
12.00	Cafeteria	563,187	0	563,187
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	1,474,665	0	1,474,665
15.00	Central Services & Supply	995,143	0	995,143
16.00	Pharmacy	3,676,448	0	3,676,448
17.00	Medical Records and Library	3,525,321	0	3,525,321
18.00	Social Service	479,607	0	479,607
19.00			0	0
19.02			0	0
19.03			0	0
20.00			0	0
21.00	Nursing School		0	0
22.00	Intern & Res Service-Salary & Fringes		0	0
23.00	Intern & Res Other Program Costs Approved	367,908	0	367,908
24.00	Paramedical Ed Program		0	0
	<b>INPATIENT ROUTINE COST CENTERS</b>			
25.00	Adults & Pediatrics (Gen Routine)	18,023,419	0	18,023,419
26.00	Intensive Care Unit	9,378,700	0	9,378,700
27.00	Coronary Care Unit		0	0
28.00	Burn Intensive Care Unit	1,730,314	0	1,730,314
29.00	Surgical Intensive Care		0	0
30.00	Neonatal Intensive Care Unit	2,635,233	0	2,635,233
31.00	Subprovider II		0	0
32.00			0	0
33.00	Nursery	755,307	0	755,307
34.00	Medicare Certified Nursing Facility		0	0
35.00	Distinct Part Nursing Facility		0	0
36.00	Adult Subacute Care Unit		0	0
36.01	Subacute Care Unit II		0	0
36.02	Transitional Care Unit		0	0

## TRIAL BALANCE OF EXPENSES

Provider Name:  
WESTERN MEDICAL CENTER SANTA ANA

Fiscal Period Ended:  
MARCH 31, 2011

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	<b>ANCILLARY COST CENTERS</b>			
37.00	Operating Room	\$ 10,487,400	\$ 0	\$ 10,487,400
38.00	Recovery Room		0	0
39.00	Delivery Room and Labor Room	3,409,273	0	3,409,273
40.00	Anesthesiology		0	0
41.00	Radiology - Diagnostic	5,653,952	0	5,653,952
41.01	Endoscopy	641,206	0	641,206
41.02			0	0
42.00	Radiology - Therapeutic		0	0
43.00	Radioisotope	359,003	0	359,003
44.00	Laboratory	5,561,179	0	5,561,179
44.01	Pathological Lab		0	0
46.00	Whole Blood		0	0
47.00	Blood Storing and Processing	1,542,359	0	1,542,359
48.00	Intravenous Therapy		0	0
49.00	Respiratory Therapy	2,920,168	0	2,920,168
50.00	Physical Therapy	758,919	0	758,919
51.00	Occupational Therapy	351,746	0	351,746
52.00	Speech Pathology	197,093	0	197,093
53.00	Electrocardiology	385,487	0	385,487
53.01	Cardiac Catheterization Laboratory	2,624,248	0	2,624,248
54.00	Electroencephalography	322,098	0	322,098
55.00	Medical Supplies Charged to Patients	2,886,293	0	2,886,293
55.30	Implanted Devices Charged to Patient	8,608,292	0	8,608,292
56.00	Drugs Charged to Patients	6,370,688	0	6,370,688
57.00	Renal Dialysis	705,787	0	705,787
59.00	ASC (Non-Distinct Part)		0	0
59.01			0	0
59.02			0	0
60.00	Clinic	1,843,061	0	1,843,061
60.01	Other Clinic Services		0	0
61.00	Emergency	5,286,958	0	5,286,958
62.00	Observation Beds		0	0
71.00			0	0
82.00			0	0
83.00	Kidney Acquisition	823,970	0	823,970
84.00			0	0
85.00			0	0
86.00			0	0
	<b>SUBTOTAL</b>	<b>\$ 165,354,675</b>	<b>\$ (17,151,752)</b>	<b>\$ 148,202,923</b>
	<b>NONREIMBURSABLE COST CENTERS</b>			
96.00	Gift, Flower, Coffee Shop & Canteen		0	0
97.00	Research		0	0
98.00	Physicians' Private Office	40,303	0	40,303
99.00	Nonpaid Workers		0	0
99.01			0	0
99.02			0	0
99.03			0	0
99.04			0	0
99.05			0	0
100.00	Doctors Meals	776,026	0	776,026
100.01	Marketing	262,436	0	262,436
100.02	Vacant Space		0	0
100.03			0	0
100.04			0	0
100.99	<b>SUBTOTAL</b>	<b>\$ 1,078,765</b>	<b>\$ 0</b>	<b>\$ 1,078,765</b>
101	<b>TOTAL</b>	<b>\$ 166,433,440</b>	<b>\$ (17,151,752)</b>	<b>\$ 149,281,688</b>

(To Schedule 8)









Provider Name							Fiscal Period			Provider NPI		Adjustments
WESTERN MEDICAL CENTER SANTA ANA							APRIL 1, 2010 THROUGH MARCH 31, 2011			1982697678		7
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
<b>ADJUSTMENTS TO REPORTED COSTS</b>												
1	10A	A			3.00	New Capital Related Costs - Buildings and Fixtures	\$5,965,432	\$491,783	\$6,457,215			
	10A	A			6.00	Administrative and General To adjust reported home office costs to agree with the Integrated Healthcare Holding, Inc Home Office Cost Report for fiscal period ended March 31, 2011. 42 CFR 413.17 / CMS Pub. 15-1, Sections 2150.2 and 2304	40,593,748	(491,783)	40,101,965 *			
2	10A	A			6.00	Administrative and General To eliminate nonreimbursable AB 1383 quality assurance fees. W&I Code, Sections 14167.32 and 14168.32(i) CMS Pub. 15-1, Sections 2102.2, 2300, and 2304	* \$40,101,965	(\$17,151,752)	\$22,950,213			

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
WESTERN MEDICAL CENTER SANTA ANA							APRIL 1, 2010 THROUGH MARCH 31, 2011	1982697678		7
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report								
		Work Sheet	Part	Title	Line	Col.				
<b>ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - CONTRACT</b>										
3	Contract 4	D-1	I	XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics	5,446	14	5,460
	Contract 4A	D-1	II	XIX	42.00	4	Medi-Cal Days - Nursery	3,140	60	3,200
	Contract 4A	D-1	II	XIX	43.00	4	Medi-Cal Days - Intensive Care Unit	455	(99)	356
	Contract 4A	D-1	II	XIX	45.00	4	Medi-Cal Days - Burn Intensive Care Unit	310	24	334
	Contract 4A	D-1	II	XIX	47.00	4	Medi-Cal Days - Neonatal Intensive Care Unit	836	859	1,695
4	Contract 6	D-4		XIX	37.00	2	Medi-Cal Ancillary Charges - Operating Room	\$7,242,597	\$900,985	\$8,143,582
	Contract 6	D-4		XIX	39.00	2	Medi-Cal Ancillary Charges - Delivery Room and Labor Room	8,385,898	(1,884,774)	6,501,124
	Contract 6	D-4		XIX	41.00	2	Medi-Cal Ancillary Charges - Radiology - Diagnostic	3,099,364	(15,781)	3,083,583
	Contract 6	D-4		XIX	41.01	2	Medi-Cal Ancillary Charges - Endoscopy	82,270	(82,270)	0
	Contract 6	D-4		XIX	43.00	2	Medi-Cal Ancillary Charges - Radioisotope	25,201	15,901	41,102
	Contract 6	D-4		XIX	44.00	2	Medi-Cal Ancillary Charges - Laboratory	7,622,227	452,535	8,074,762
	Contract 6	D-4		XIX	47.00	2	Medi-Cal Ancillary Charges - Blood Storing and Processing	73,387	23,535	96,922
	Contract 6	D-4		XIX	49.00	2	Medi-Cal Ancillary Charges - Respiratory Therapy	2,648,733	(178,737)	2,469,996
	Contract 6	D-4		XIX	50.00	2	Medi-Cal Ancillary Charges - Physical Therapy	148,589	(79,452)	69,137
	Contract 6	D-4		XIX	51.00	2	Medi-Cal Ancillary Charges - Occupational Therapy	57,456	(12,452)	45,004
	Contract 6	D-4		XIX	52.00	2	Medi-Cal Ancillary Charges - Speech Pathology	32,344	(9,863)	22,481
	Contract 6	D-4		XIX	53.00	2	Medi-Cal Ancillary Charges - Electrocardiology	316,044	(258,400)	57,644
	Contract 6	D-4		XIX	53.01	2	Medi-Cal Ancillary Charges - Cardiac Catheterization Laboratory	181,967	51,688	233,655
	Contract 6	D-4		XIX	54.00	2	Medi-Cal Ancillary Charges - Electroencephalography	71,395	(19,615)	51,780
	Contract 6	D-4		XIX	55.00	2	Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients	15,954,553	(5,625,666)	10,328,887
	Contract 6	D-4		XIX	55.30	2	Medi-Cal Ancillary Charges - Implantable Devices Charged to Patients	344,177	224,975	569,152
	Contract 6	D-4		XIX	56.00	2	Medi-Cal Ancillary Charges - Drugs Charged to Patients	8,957,243	958,261	9,915,504
	Contract 6	D-4		XIX	57.00	2	Medi-Cal Ancillary Charges - Renal Dialysis	10,912	79,846	90,758
	Contract 6	D-4		XIX	60.00	2	Medi-Cal Ancillary Charges - Clinic	41,663	(41,663)	0
	Contract 6	D-4		XIX	61.00	2	Medi-Cal Ancillary Charges - Emergency	990,915	(184,382)	806,533
	Contract 6	D-4		XIX	62.00	2	Medi-Cal Ancillary Charges - Observation Beds (Non-Distinct)	61,493	(61,493)	0
	Contract 6	D-4		XIX	101.00	2	Medi-Cal Ancillary Charges - Total	56,348,428	(5,746,822)	50,601,606
5	Contract 2	E-3	III	XIX	10.00	1	Medi-Cal Routine Service Charges	\$30,809,389	(\$351,734)	\$30,457,655
	Contract 2	E-3	III	XIX	11.00	1	Medi-Cal Ancillary Service Charges	56,348,428	(5,746,822)	50,601,606

-Continued on next page-

Provider Name			Fiscal Period				Provider NPI		Adjustments	
WESTERN MEDICAL CENTER SANTA ANA			APRIL 1, 2010 THROUGH MARCH 31, 2011				1982697678		7	
Report References										
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
		Work Sheet	Part	Title	Line	Col.				
<b>ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - CONTRACT</b>										
-Continued from previous page-										
6	Contract 3	E-3	III	XIX	33.00	1	Patient and Third Party Liability	\$0	\$45,086	\$45,086
	Contract 3	E-3	III	XIX	36.00	1	Coinsurance	0	24,266	24,266
To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary Payment Data: Service Period: April 1, 2010 through March 31, 2011 Payment Period: April 1, 2010 through October 1, 2012 Report Date: October 2, 2012 42 CFR 413.20, 413.24, 413.53, and 433.139 CMS Pub. 15-1, Sections 2304, 2404, and 2408 CCR, Title 22, Section 51541										

Provider Name			Fiscal Period				Provider NPI		Adjustments	
WESTERN MEDICAL CENTER SANTA ANA			APRIL 1, 2010 THROUGH MARCH 31, 2011				1982697678		7	
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 OTHER MATTERS</u>										
7	Contract 1	Not Reported					Medi-Cal Credit Balance To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1	\$0	\$41,398	\$41,398