

**REPORT
ON THE
COST REPORT REVIEW**

**WHITTIER HOSPITAL MEDICAL CENTER
WHITTIER, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1023000569**

**FISCAL PERIOD ENDED
JUNE 30, 2011**

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

**Section Chief: Margaret A. Varho
Audit Supervisor: Lan Nguyen
Auditor: Leslie Griffin**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

Date: June 5, 2013

Linda Marsh
Senior Vice President
AHMC Healthcare Inc.
55 South Raymond Avenue, Suite 105
Alhambra, CA 91801

WHITTIER HOSPITAL MEDICAL CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1023000569
FISCAL PERIOD ENDED JUNE 30, 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 \$10,296, and the audited costs presented in the Summary of Findings represent a proper determination in accordance with the reimbursement principles of applicable programs.

This audit report includes the:

1. Summary of Findings
2. Computation of Medi-Cal Reimbursement Settlement (NONCONTRACT Schedules)
3. Computation of Medi-Cal Cost (CONTRACT Schedules)
4. Computation of Subacute Per Diem (PEDIATRIC SUBACUTE Schedules)
5. 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.

Future long-term care prospective rates may be affected by this examination. The extent of the rate changes will be determined by the Department's Medi-Cal Benefits, Waiver Analysis and Rates Division.

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.

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

(Original signed by Stan Van Arsdale)

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

Certified

SUMMARY OF FINDINGS

Provider Name:
WHITTIER HOSPITAL MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2011

	SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1) Provider NPI: 1023000569		
Reported	\$ 0	
Net Change	\$ (10,296)	
Audited Amount Due Provider (State)	\$ (10,296)	
2. Subprovider I (SCHEDULE 1-1) Provider NPI:		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
3. Subprovider II (SCHEDULE 1-2) Provider NPI:		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
4. Medi-Cal Contract Cost (CONTRACT SCH 1) Provider NPI: 1023000569		
Reported		\$ 10,888,449
Net Change		\$ (1,205,278)
Audited Cost		\$ 9,683,171
Audited Amount Due Provider (State)	\$ 0	
5. Distinct Part Nursing Facility (DPNF SCH 1) Provider NPI:		
Reported		\$ 0.00
Net Change		\$ 0.00
Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)	\$ 0	
6. Distinct Part Nursing Facility (DPNF SCH 1-1) Provider NPI:		
Reported		\$ 0.00
Net Change		\$ 0.00
Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)	\$ 0	
7. Adult Subacute (ADULT SUBACUTE SCH 1) Provider NPI:		
Reported		\$ 0.00
Net Change		\$ 0.00
Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)	\$ 0	
8. Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7)	\$ (10,296)	
9. Total Medi-Cal Cost		\$ 9,683,171

SUMMARY OF FINDINGS

Provider Name:
WHITTIER HOSPITAL MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2011

		SETTLEMENT	COST
10. Pediatric Subacute (SUBACUTE SCH 1-1) Provider NPI: 1023000569	Reported		\$ 973.03
	Net Change		\$ (104.54)
	Audited Cost Per Day		\$ 868.49
	Audited Amount Due Provider (State)	\$ 0	
11. Rural Health Clinic (RHC SCH 1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
12. Rural Health Clinic (RHC 95-210 SCH 1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
13. Rural Health Clinic (RHC 95-210 SCH 1-1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
14. County Medical Services Program (CMSP SCH 1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
15. Transitional Care (TC SCH 1) Provider NPI:	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
16. Total Other Settlement Due Provider - (Lines 10 through 15)		\$ 0	
17. Total Combined Audited Settlement Due Provider (State/CMSP/RHC) - (Line 8 + Line 16)		\$ (10,296)	

COMPUTATION OF LESSER OF
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:
WHITTIER HOSPITAL MEDICAL CENTERFiscal Period Ended:
JUNE 30, 2011Provider NPI:
1023000569

REPORTED

AUDITED

REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3) \$ 0 \$ 13,630

CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj 8) \$ 0 \$ 21,4353. Inpatient Ancillary Service Charges (Adj 8) \$ 0 \$ 85,6594. Total Charges - Medi-Cal Inpatient Services \$ 0 \$ 107,0945. Excess of Customary Charges Over Reasonable Cost
(Line 4 minus Line 1) * \$ 0 \$ 93,4646. Excess of Reasonable Cost Over Customary Charges
(Line 1 minus Line 4) \$ 0 \$ 0
(To Schedule 1)

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

COMPUTATION OF
MEDI-CAL NET COSTS OF COVERED SERVICESProvider Name:
WHITTIER HOSPITAL MEDICAL CENTERFiscal Period Ended:
JUNE 30, 2011Provider NPI:
1023000569

	REPORTED	AUDITED
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ 0	\$ 6,780
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ 0	\$ 6,850
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	\$ 13,630
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	\$ (See Schedule 1)	\$ 0
8. SUBTOTAL	\$ 0	\$ 13,630 (To Schedule 2)
9. Medi-Cal Deductible (Adj)	\$ 0	\$ 0
10. Medi-Cal Coinsurance (Adj)	\$ 0	\$ 0
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ 0	\$ 13,630 (To Schedule 1)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
WHITTIER HOSPITAL MEDICAL CENTERFiscal Period Ended:
JUNE 30, 2011Provider NPI:
1023000569

GENERAL SERVICE UNIT NET OF SWING-BED COSTS

INPATIENT DAYS

	REPORTED	AUDITED
1. Total Inpatient Days (include private & swing-bed) (Adj)	22,707	22,707
2. Inpatient Days (include private, exclude swing-bed)	22,707	22,707
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj)	22,707	22,707
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 30, Col 27)	\$ 21,729,747	\$ 20,729,275
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)	\$ 21,729,747	\$ 20,729,275

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 60,972,565	\$ 60,972,565
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 60,972,565	\$ 60,972,565
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 ÷ L 28)	\$ 0.356386	\$ 0.339977
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)	\$ 2,685.19	\$ 2,685.19
34. Avg Per Diem Prvt Room Charge Differential (L 32 minus L 33)	\$ 0.00	\$ 0.00
35. Average Per Diem Private Room Cost Differential (L 31 x L 34)	\$ 0.00	\$ 0.00
36. Private Room Cost Differential Adjustment (L 35 x L 3)	\$ 0	\$ 0
37. Inpatient Rout Cost Net of Swing-Bed & Prvt Rm (L 27 minus L 36)	\$ 21,729,747	\$ 20,729,275

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 ÷ L 2)	\$ 956.96	\$ 912.90
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 0	\$ 0
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 0	\$ 6,850
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 0	\$ 6,850

(To Schedule 3)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
WHITTIER HOSPITAL MEDICAL CENTERFiscal Period Ended:
JUNE 30, 2011Provider NPI:
1023000569

SPECIAL CARE AND/OR NURSERY UNITS

	REPORTED	AUDITED
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 43, Col 27)	\$ 2,124,230	\$ 2,111,218
2. Total Inpatient Days (Adj)	4,044	4,044
3. Average Per Diem Cost	\$ 525.28	\$ 522.06
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 31, Col 27)	\$ 5,540,328	\$ 5,399,045
7. Total Inpatient Days (Adj)	3,170	3,170
8. Average Per Diem Cost	\$ 1,747.74	\$ 1,703.17
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 32, 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
BURN INTENSIVE CARE UNIT		
16. Total Inpatient Routine Cost (Sch 8, Line 33, 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 34, 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
OTHER SPECIAL CARE (SPECIFY)		
26. Total Inpatient Routine Cost (Sch 8, Line 35, 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
ADMINISTRATIVE DAYS		
31. Per Diem Rate (Adj 5)	\$ 0.00	\$ 263.45
32. Medi-Cal Inpatient Days (Adj 5)	0	2
33. Cost Applicable to Medi-Cal	\$ 0	\$ 527
ADMINISTRATIVE DAYS		
34. Per Diem Rate (Adj 6)	\$ 0.00	\$ 351.26
35. Medi-Cal Inpatient Days (Adj 6)	0	18
36. Cost Applicable to Medi-Cal	\$ 0	\$ 6,323
37. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,30,33,36)	\$ 0	\$ 6,850

(To Schedule 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
WHITTIER HOSPITAL MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2011

Provider NPI:
1023000569

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:
WHITTIER HOSPITAL MEDICAL CENTERFiscal Period Ended:
JUNE 30, 2011Provider NPI:
1023000569

ANCILLARY COST CENTERS		TOTAL ANCILLARY COST *	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST TO CHARGES	MEDI-CAL CHARGES (From Schedule 6)	MEDI-CAL COST
50.00	Operating Room	\$ 6,245,515	\$ 43,241,430	0.144434	\$ 0	\$ 0
51.00	Recovery Room	0	0	0.000000	0	0
52.00	Delivery Room and Labor Room	4,735,361	16,880,603	0.280521	0	0
53.00	Anesthesiology	686,859	4,060,680	0.169149	0	0
54.00	Radiology-Diagnostic	2,436,016	18,829,898	0.129370	12,747	1,649
55.00	Radiology-Therapeutic	0	0	0.000000	0	0
56.00	Radioisotope	0	0	0.000000	0	0
57.00	Computed Tomography (CT) Scan	687,526	42,617,779	0.016132	0	0
58.00	Magnetic Resonance Imaging (MRI)	589,551	4,970,258	0.118616	0	0
58.01	Ultrasound	646,535	10,237,051	0.063156	0	0
60.00	Laboratory	6,395,046	84,123,336	0.076020	18,203	1,384
61.00	PBP Clinical Laboratory Services-Program Only	0	0	0.000000	0	0
62.00	Whole Blood & Packed Red Blood Cells	0	0	0.000000	0	0
63.00	Blood Storing, Processing, & Trans.	0	0	0.000000	0	0
64.00	Intravenous Therapy	0	0	0.000000	0	0
65.00	Respiratory Therapy	2,457,908	42,414,047	0.057950	0	0
66.00	Physical Therapy	1,046,122	5,609,145	0.186503	5,273	983
67.00	Occupational Therapy	258,817	1,394,001	0.185665	1,316	244
68.00	Speech Pathology	180,088	857,205	0.210087	0	0
69.00	Electrocardiology	717,146	13,359,117	0.053682	0	0
70.00	Electroencephalography	0	0	0.000000	0	0
71.00	Medical Supplies Charged to Patients	4,851,548	82,463,736	0.058833	0	0
72.00	Implantable Devices Charged to Patients	1,561,521	6,701,203	0.233021	0	0
73.00	Drugs Charged to Patients	4,893,453	93,427,661	0.052377	48,120	2,520
74.00	Renal Dialysis	383,100	2,076,847	0.184462	0	0
75.00	ASC (Non-Distinct Part)	0	0	0.000000	0	0
76.00	Other Ancillary (specify)	0	0	0.000000	0	0
77.00		0	0	0.000000	0	0
78.00		0	0	0.000000	0	0
79.00		0	0	0.000000	0	0
80.00		0	0	0.000000	0	0
81.00		0	0	0.000000	0	0
82.00		0	0	0.000000	0	0
83.00		0	0	0.000000	0	0
84.00		0	0	0.000000	0	0
85.00		0	0	0.000000	0	0
86.00		0	0	0.000000	0	0
87.00		0	0	0.000000	0	0
87.01		0	0	0.000000	0	0
88.00	Rural Health Clinic (RHC)	0	0	0.000000	0	0
89.00	Federally Qualified Health Center (FQHC)	0	0	0.000000	0	0
90.00	Clinic	0	0	0.000000	0	0
91.00	Emergency	6,504,162	44,608,525	0.145805	0	0
92.00	Observation Beds	0	0	0.000000	0	0
93.00	Other Outpatient Services (Specify)	0	0	0.000000	0	0
93.01		0	0	0.000000	0	0
93.02		0	0	0.000000	0	0
93.03		0	0	0.000000	0	0
93.04		0	0	0.000000	0	0
93.05		0	0	0.000000	0	0
	TOTAL	\$ 45,276,272	\$ 517,872,522		\$ 85,659	\$ 6,780

(To Schedule 3)

* From Schedule 8, Column 26

ADJUSTMENTS TO MEDI-CAL CHARGES

Provider Name:
WHITTIER HOSPITAL MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2011

Provider NPI:
1023000569

ANCILLARY CHARGES		REPORTED	ADJUSTMENTS (Adj 7)	AUDITED
50.00	Operating Room	\$	\$	\$ 0
51.00	Recovery Room			0
52.00	Delivery Room and Labor Room			0
53.00	Anesthesiology			0
54.00	Radiology-Diagnostic	0	12,747	12,747
55.00	Radiology-Therapeutic			0
56.00	Radioisotope			0
57.00	Computed Tomography (CT) Scan			0
58.00	Magnetic Resonance Imaging (MRI)			0
58.01	Ultrasound			0
60.00	Laboratory	0	18,203	18,203
61.00	PBP Clinical Laboratory Services-Program Only			0
62.00	Whole Blood & Packed Red Blood Cells			0
63.00	Blood Storing, Processing, & Trans.			0
64.00	Intravenous Therapy			0
65.00	Respiratory Therapy			0
66.00	Physical Therapy	0	5,273	5,273
67.00	Occupational Therapy	0	1,316	1,316
68.00	Speech Pathology			0
69.00	Electrocardiology			0
70.00	Electroencephalography			0
71.00	Medical Supplies Charged to Patients			0
72.00	Implantable Devices Charged to Patients			0
73.00	Drugs Charged to Patients	0	48,120	48,120
74.00	Renal Dialysis			0
75.00	ASC (Non-Distinct Part)			0
76.00	Other Ancillary (specify)			0
77.00				0
78.00				0
79.00				0
80.00				0
81.00				0
82.00				0
83.00				0
84.00				0
85.00				0
86.00				0
87.00				0
87.01				0
88.00	Rural Health Clinic (RHC)			0
89.00	Federally Qualified Health Center (FQHC)			0
90.00	Clinic			0
91.00	Emergency			0
92.00	Observation Beds			0
93.00	Other Outpatient Services (Specify)			0
93.01				0
93.02				0
93.03				0
93.04				0
93.05				0
TOTAL MEDI-CAL ANCILLARY CHARGES		\$ 0	\$ 85,659	\$ 85,659

(To Schedule 5)

COMPUTATION OF MEDI-CAL CONTRACT COST

Provider Name:
WHITTIER HOSPITAL MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2011

Provider NPI:
1023000569

			REPORTED	AUDITED
1.	Net Cost of Covered Services Rendered to Medi-Cal Patients (Contract Sch 3)		\$ 10,888,449	\$ 9,683,171
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)		\$ 10,888,449	\$ 9,683,171
6.		\$ \$	0	0
7.		\$ \$	0	0
8.	Total Medi-Cal Cost (Sum of Lines 5 through 7)		\$ 10,888,449	\$ 9,683,171
			(To Summary of Findings)	
9.	Medi-Cal Overpayments (Adj)		\$ 0	\$ 0
10.	Medi-Cal Credit Balances (Adj)		\$ 0	\$ 0
11.		\$ \$	0	0
12.		\$ \$	0	0
13.	TOTAL MEDI-CAL SETTLEMENT Due Provider (State)		\$ 0	\$ 0
			(To Summary of Findings)	

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

Provider Name:
WHITTIER HOSPITAL MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2011

Provider NPI:
1023000569

	REPORTED	AUDITED
REASONABLE COST OF MEDI-CAL INPATIENT SERVICES		
1. Cost of Covered Services (Contract Sch 3)	\$ <u>10,888,449</u>	\$ <u>9,893,961</u>
CHARGES FOR MEDI-CAL INPATIENT SERVICES		
2. Inpatient Routine Service Charges (Adj 12)	\$ <u>15,994,578</u>	\$ <u>14,524,996</u>
3. Inpatient Ancillary Service Charges (Adj 12)	\$ <u>47,328,600</u>	\$ <u>48,638,086</u>
4. Total Charges - Medi-Cal Inpatient Services	\$ <u>63,323,178</u>	\$ <u>63,163,082</u>
5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ <u>52,434,729</u>	\$ <u>53,269,121</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:
WHITTIER HOSPITAL MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2011

Provider NPI:
1023000569

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

	REPORTED	AUDITED
1. Total Inpatient Days (include private & swing-bed) (Adj)	22,707	22,707
2. Inpatient Days (include private, exclude swing-bed)	22,707	22,707
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj)	22,707	22,707
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)	4,912	4,352

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 30, Col 27)	\$ 21,729,747	\$ 20,729,275
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)	\$ 21,729,747	\$ 20,729,275

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges) (Adj)	\$ 60,972,565	\$ 60,972,565
29. Private Room Charges (excluding swing-bed charges) (Adj)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges) (Adj)	\$ 60,972,565	\$ 60,972,565
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 ÷ L 28)	\$ 0.356386	\$ 0.339977
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)	\$ 2,685.19	\$ 2,685.19
34. Avg Per Diem Prvt Room Charge Differential (L 32 minus L 33)	\$ 0.00	\$ 0.00
35. Average Per Diem Private Room Cost Differential (L 31 x L 34)	\$ 0.00	\$ 0.00
36. Private Room Cost Differential Adjustment (L 35 x L 3)	\$ 0	\$ 0
37. Inpatient Rout Cost Net of Swing-Bed & Prvt Rm (L 27 minus L 36)	\$ 21,729,747	\$ 20,729,275

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 ÷ L 2)	\$ 956.96	\$ 912.90
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 4,700,588	\$ 3,972,941
40. Cost Applicable to Medi-Cal (Contract Sch 4A)	\$ 1,537,318	\$ 1,570,529
41. Cost Applicable to Medi-Cal (Contract Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39, 40 & 41)	\$ 6,237,906	\$ 5,543,470

(To Contract Sch 3)

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

Provider Name:
WHITTIER HOSPITAL MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2011

Provider NPI:
1023000569

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 43, Col 27)	\$ 2,124,230	\$ 2,111,218
2. Total Inpatient Days (Adj)	4,044	4,044
3. Average Per Diem Cost	\$ 525.28	\$ 522.06
4. Medi-Cal Inpatient Days (Adj 10)	1,466	1,475
5. Cost Applicable to Medi-Cal	\$ 770,060	\$ 770,039
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 31, Col 27)	\$ 5,540,328	\$ 5,399,045
7. Total Inpatient Days (Adj)	3,170	3,170
8. Average Per Diem Cost	\$ 1,747.74	\$ 1,703.17
9. Medi-Cal Inpatient Days (Adj 10)	439	470
10. Cost Applicable to Medi-Cal	\$ 767,258	\$ 800,490
CORONARY CARE UNIT		
11. Total Inpatient Routine Cost (Sch 8, Line 32, 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
BURN INTENSIVE CARE UNIT		
16. Total Inpatient Routine Cost (Sch 8, Line 33, 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 34, 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
OTHER SPECIAL CARE (SPECIFY)		
26. Total Inpatient Routine Cost (Sch 8, Line 35, 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)	\$ 1,537,318	\$ 1,570,529

(To Contract Sch 4)

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

Provider Name:
WHITTIER HOSPITAL MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2011

Provider NPI:
1023000569

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)

SCHEDULE OF MEDI-CAL ANCILLARY COSTS

Provider Name:
WHITTIER HOSPITAL MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2011

Provider NPI:
1023000569

		TOTAL ANCILLARY COST*	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST TO CHARGES	MEDI-CAL CHARGES (Contract Sch 6)	MEDI-CAL COST
ANCILLARY COST CENTERS						
50.00	Operating Room	\$ 6,245,515	\$ 43,241,430	0.144434	\$ 2,237,553	\$ 323,178
51.00	Recovery Room	0	0	0.000000	0	0
52.00	Delivery Room and Labor Room	4,735,361	16,880,603	0.280521	3,718,927	1,043,237
53.00	Anesthesiology	686,859	4,060,680	0.169149	280,400	47,429
54.00	Radiology-Diagnostic	2,436,016	18,829,898	0.129370	1,410,752	182,508
55.00	Radiology-Therapeutic	0	0	0.000000	0	0
56.00	Radioisotope	0	0	0.000000	0	0
57.00	Computed Tomography (CT) Scan	687,526	42,617,779	0.016132	2,599,509	41,936
58.00	Magnetic Resonance Imaging (MRI)	589,551	4,970,258	0.118616	231,497	27,459
58.01	Ultrasound	646,535	10,237,051	0.063156	807,904	51,024
60.00	Laboratory	6,395,046	84,123,336	0.076020	9,581,181	728,360
61.00	PBP Clinical Laboratory Services-Program Only	0	0	0.000000	0	0
62.00	Whole Blood & Packed Red Blood Cells	0	0	0.000000	0	0
63.00	Blood Storing, Processing, & Trans.	0	0	0.000000	0	0
64.00	Intravenous Therapy	0	0	0.000000	0	0
65.00	Respiratory Therapy	2,457,908	42,414,047	0.057950	1,782,690	103,307
66.00	Physical Therapy	1,046,122	5,609,145	0.186503	228,568	42,629
67.00	Occupational Therapy	258,817	1,394,001	0.185665	57,478	10,672
68.00	Speech Pathology	180,088	857,205	0.210087	44,528	9,355
69.00	Electrocardiology	717,146	13,359,117	0.053682	459,765	24,681
70.00	Electroencephalography	0	0	0.000000	0	0
71.00	Medical Supplies Charged to Patients	4,851,548	82,463,736	0.058833	10,069,825	592,433
72.00	Implantable Devices Charged to Patients	1,561,521	6,701,203	0.233021	0	0
73.00	Drugs Charged to Patients	4,893,453	93,427,661	0.052377	11,838,833	620,082
74.00	Renal Dialysis	383,100	2,076,847	0.184462	587,073	108,293
75.00	ASC (Non-Distinct Part)	0	0	0.000000	0	0
76.00	Other Ancillary (specify)	0	0	0.000000	0	0
77.00		0	0	0.000000	0	0
78.00		0	0	0.000000	0	0
79.00		0	0	0.000000	0	0
80.00		0	0	0.000000	0	0
81.00		0	0	0.000000	0	0
82.00		0	0	0.000000	0	0
83.00		0	0	0.000000	0	0
84.00		0	0	0.000000	0	0
85.00		0	0	0.000000	0	0
86.00		0	0	0.000000	0	0
87.00		0	0	0.000000	0	0
87.01		0	0	0.000000	0	0
88.00	Rural Health Clinic (RHC)	0	0	0.000000	0	0
89.00	Federally Qualified Health Center (FQHC)	0	0	0.000000	0	0
90.00	Clinic	0	0	0.000000	0	0
91.00	Emergency	6,504,162	44,608,525	0.145805	2,701,603	393,908
92.00	Observation Beds	0	0	0.000000	0	0
93.00	Other Outpatient Services (Specify)	0	0	0.000000	0	0
93.01		0	0	0.000000	0	0
93.02		0	0	0.000000	0	0
93.03		0	0	0.000000	0	0
93.04		0	0	0.000000	0	0
93.05		0	0	0.000000	0	0
	TOTAL	\$ 45,276,272	\$ 517,872,522		\$ 48,638,086	\$ 4,350,491

(To Contract Sch 3)

* From Schedule 8, Column 26

ADJUSTMENTS TO MEDI-CAL CHARGES

Provider Name:
WHITTIER HOSPITAL MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2011

Provider NPI:
1023000569

ANCILLARY CHARGES		REPORTED	ADJUSTMENTS (Adj 11)	AUDITED
50.00	Operating Room	\$ 2,190,255	\$ 47,298	\$ 2,237,553
51.00	Recovery Room			0
52.00	Delivery Room and Labor Room	4,141,072	(422,145)	3,718,927
53.00	Anesthesiology	279,508	892	280,400
54.00	Radiology-Diagnostic	1,273,375	137,377	1,410,752
55.00	Radiology-Therapeutic			0
56.00	Radioisotope			0
57.00	Computed Tomography (CT) Scan	1,259,077	1,340,432	2,599,509
58.00	Magnetic Resonance Imaging (MRI)	321,981	(90,484)	231,497
58.01	Ultrasound	619,031	188,873	807,904
60.00	Laboratory	7,467,963	2,113,218	9,581,181
61.00	PBP Clinical Laboratory Services-Program Only			0
62.00	Whole Blood & Packed Red Blood Cells			0
63.00	Blood Storing, Processing, & Trans.			0
64.00	Intravenous Therapy			0
65.00	Respiratory Therapy	3,352,996	(1,570,306)	1,782,690
66.00	Physical Therapy	261,467	(32,899)	228,568
67.00	Occupational Therapy	0	57,478	57,478
68.00	Speech Pathology	159,188	(114,660)	44,528
69.00	Electrocardiology	1,186,086	(726,321)	459,765
70.00	Electroencephalography			0
71.00	Medical Supplies Charged to Patients	9,310,345	759,480	10,069,825
72.00	Implantable Devices Charged to Patients			0
73.00	Drugs Charged to Patients	12,860,659	(1,021,826)	11,838,833
74.00	Renal Dialysis	389,881	197,192	587,073
75.00	ASC (Non-Distinct Part)			0
76.00	Other Ancillary (specify)			0
77.00				0
78.00				0
79.00				0
80.00				0
81.00				0
82.00				0
83.00				0
84.00				0
85.00				0
86.00				0
87.00				0
87.01				0
88.00	Rural Health Clinic (RHC)			0
89.00	Federally Qualified Health Center (FQHC)			0
90.00	Clinic			0
91.00	Emergency	2,255,716	445,887	2,701,603
92.00	Observation Beds			0
93.00	Other Outpatient Services (Specify)			0
93.01				0
93.02				0
93.03				0
93.04				0
93.05				0
TOTAL MEDI-CAL ANCILLARY CHARGES		\$ 47,328,600	\$ 1,309,486	\$ 48,638,086

(To Contract Sch 5)

COMPUTATION OF PEDIATRIC SUBACUTE PER DIEM

Provider Name:
WHITTIER HOSPITAL MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2011

Provider NPI:
1023000569

	REPORTED	AUDITED	DIFFERENCE
COMPUTATION OF SUBACUTE PER DIEM			
1. Subacute Ancillary Cost (Subacute Sch 3-1)	\$ 2,667,436	\$ 1,975,934	\$ (691,502)
2. Subacute Routine Cost (Subacute Sch 2-1)	\$ 4,854,098	\$ 4,737,530	\$ (116,568)
3. Total Subacute Facility Cost (Lines 1 & 2)	\$ 7,521,534	\$ 6,713,464	\$ (808,070)
4. Total Subacute Patient Days (Adj)	7,730	7,730	0
5. Average Subacute Per Diem Cost (L3 ÷ L4)	\$ 973.03	\$ 868.49	\$ (104.54)

SUBACUTE OVERPAYMENT & OVERBILLINGS

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

(To Summary of Findings)

GENERAL INFORMATION

9. Contracted Number of Subacute Beds (Adj 15)	0	22	22
10. Total Licensed Nursing Facility Beds (Adj)	22	22	0
11. Total Licensed Capacity (All levels of care)(Adj)	178	178	0
12. Total Medi-Cal Subacute Patient Days (Adj 3)	7,365	7,703	338

CAPITAL RELATED COST

13. Direct Capital Related Cost	N/A	\$ 0	N/A
14. Indirect Capital Related Cost (Subacute Sch 5-1)	N/A	\$ 255,333	N/A
15. Total Capital Related Cost (Lines 13 & 14)	N/A	\$ 255,333	N/A

TOTAL SALARY & BENEFITS

16. Direct Salary & Benefits Expenses	N/A	\$ 0	N/A
17. Allocated Salary & Benefits Expenses (Subacute Sch 5-1)	N/A	\$ 613,843	N/A
18. Total Salary & Benefits Expenses (Lines 16 & 17)	N/A	\$ 613,843	N/A

AUDITED ADULT SUBACUTE COST-VENTILATOR AND NONVENTILATOR

	AUDITED COSTS (Adj)	AUDITED TOTAL DAYS (Adj 4)	AUDITED MEDI-CAL DAYS (Adj 3)
19. Ventilator (Equipment Cost Only)	\$ 0	3,411	3,384
20. Nonventilator	N/A	4,319	N/A
21. TOTAL	N/A	7,730	N/A

SUMMARY OF SUBACUTE FACILITY EXPENSES

Provider Name:
WHITTIER HOSPITAL MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2011

Provider NPI:
1023000569

COL.	COST CENTER DIRECT AND ALLOCATED EXPENSE	REPORTED	AUDITED *	DIFFERENCE
0.00	Subacute	\$ 2,731,961	\$ 2,731,961	\$ 0
1.00	Capital Related Costs-Buildings and Fixtures	83,176	83,176	(0)
2.00	Capital Related Costs-Movable Equipment	172,309	104,852	(67,457)
3.00	Other Capital Related Costs	0	0	0
3.01			0	0
3.02			0	0
3.03			0	0
3.04			0	0
3.05			0	0
3.06			0	0
3.07			0	0
3.08			0	0
3.09			0	0
4.00	Employee Benefits	22,125	21,745	(380)
5.01	Nonpatient Telephones	5,657	5,624	(33)
5.02	Data Processing	0	0	0
5.03			0	0
5.04	Admitting	23,799	23,451	(348)
5.05	Cashiering/Accounts Receivable	103,685	18,301	(85,384)
0.00			0	0
0.00			0	0
0.00			0	0
5.06	Administrative and General	551,361	591,818	40,457
6.00	Maintenance and Repairs	67,284	67,175	(109)
7.00	Operation of Plant	134,048	131,060	(2,988)
8.00	Laundry and Linen Service	79,398	79,706	308
9.00	Housekeeping	62,770	63,730	960
10.00	Dietary	103,274	100,931	(2,343)
11.00	Cafeteria	127,008	126,301	(707)
12.00	Maintenance of Personnel	0	0	0
13.00	Nursing Administration	432,418	435,606	3,188
14.00	Central Services and Supply	52,198	50,694	(1,504)
15.00	Pharmacy	0	0	0
16.00	Medical Records & Library	40,643	40,614	(29)
17.00	Social Service	60,984	60,786	(198)
18.00	Other General Service (specify)	0	0	0
19.00	Nonphysician Anesthetists	0	0	0
20.00	Nursing School	0	0	0
21.00	Intern & Res. Service-Salary & Fringes (Approved)	0	0	0
22.00	Intern & Res. Other Program Costs (Approved)	0	0	0
23.00	Paramedical Ed. Program (specify)	0	0	0
23.01			0	0
23.02			0	0
101.00	TOTAL DIRECT AND ALLOCATED EXPENSES	\$ 4,854,098	\$ 4,737,530	\$ (116,568)

(To Subacute Sch 1-1)

**ALLOCATION OF INDIRECT EXPENSES
SUBACUTE**

Provider Name:
WHITTIER HOSPITAL MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2011

Provider NPI:
1023000569

COL.	COST CENTER ALLOCATED EXPENSES	AUDITED CAP RELATED (COL 1)	AUDITED SAL & EMP BENEFITS (COL 2)
1.00	Capital Related Costs-Buildings and Fixtures	\$ 83,176	\$ N/A
2.00	Capital Related Costs-Movable Equipment	104,852	N/A
3.00	Other Capital Related Costs	0	N/A
3.01		0	N/A
3.02		0	N/A
3.03		0	N/A
3.04		0	N/A
3.05		0	N/A
3.06		0	N/A
3.07		0	N/A
3.08		0	N/A
3.09		0	N/A
4.00	Employee Benefits	1,059	20,686
5.01	Nonpatient Telephones	93	2,221
5.02	Data Processing	0	0
5.03		0	0
5.04	Admitting	977	18,068
5.05	Cashiering/Accounts Receivable	1,579	14,063
0.00		0	0
0.00		0	0
0.00		0	0
5.06	Administrative and General	2,920	70,171
6.00	Maintenance and Repairs	3,312	28,143
7.00	Operation of Plant	13,042	8,959
8.00	Laundry and Linen Service	2,893	6,985
9.00	Housekeeping	619	40,226
10.00	Dietary	10,144	8,201
11.00	Cafeteria	7,416	4,840
12.00	Maintenance of Personnel	0	0
13.00	Nursing Administration	12,240	303,582
14.00	Central Services and Supply	5,871	28,311
15.00	Pharmacy	0	0
16.00	Medical Records & Library	1,907	19,574
17.00	Social Service	3,233	39,813
18.00	Other General Service (specify)	0	0
19.00	Nonphysician Anesthetists	0	0
20.00	Nursing School	0	0
21.00	Intern & Res. Service-Salary & Fringes (Approved)	0	0
22.00	Intern & Res. Other Program Costs (Approved)	0	0
23.00	Paramedical Ed. Program (specify)	0	0
23.01		0	0
23.02		0	0
101.00	TOTAL ALLOCATED INDIRECT EXPENSES	\$ 255,333	\$ 613,843

(To Subacute Sch 1-1)

Provider Name							Fiscal Period			Provider NPI		Adjustments
WHITTIER HOSPITAL MEDICAL CENTER							JULY 1, 2010 THROUGH JUNE 30, 2011			1023000569		15
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
1	10						<p style="text-align: center;"><u>MEMORANDUM ADJUSTMENT</u></p> <p>The subacute data reported in the cost report in ICF/MR, line 45.01, has been renamed to the Pediatric Subacute Care Unit, line 45.01 for proper cost determination. This is in accordance with 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304.</p>					

Provider Name							Fiscal Period			Provider NPI		Adjustments
WHITTIER HOSPITAL MEDICAL CENTER							JULY 1, 2010 THROUGH JUNE 30, 2011			1023000569		15
Report References												
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
		Work Sheet	Part	Title	Line	Col.						
<u>ADJUSTMENT TO REPORTED COSTS</u>												
2	10A	A			2.00	7	Capital Related Costs-Movable Equipment	\$4,052,174	(\$1,586,393)	\$2,465,781		
	10A	A			5.05	7	Cashiering/Accounts Receivable	4,265,360	(3,912,246)	353,114		
	10A	A			5.06	7	Administrative and General	12,260,219	541,368	12,801,587		
							To adjust reported home office costs to agree with the AHMC Healthcare Inc. Home Office Audit Report for fiscal period ended June 30, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304					

Provider Name							Fiscal Period			Provider NPI		Adjustments
WHITTIER HOSPITAL MEDICAL CENTER							JULY 1, 2010 THROUGH JUNE 30, 2011			1023000569		15
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
<u>ADJUSTMENTS TO REPORTED PATIENT DAYS</u>												
3	Sub 1-1	D-1	I	XIX	9.00	1	Total Medi-Cal Subacute Patient Days		7,365	338	7,703	
	Sub 1-1	Not Reported					Ventilator Medi-Cal Subacute Days		0	3,384	3,384	
							To reflect Medi-Cal patient days based on the following Fiscal Intermediary Payment Data:					
							Service Period: July 1, 2010 through June 30, 2011					
							Payment Period: July 1, 2010 through March 30, 2013					
							Report Date: April 9, 2013					
							42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139					
							CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408					
							CCR, Title 22, Section 51541					
4	Sub 1-1	Not Reported					Total Subacute Ventilator Days		0	3,411	3,411	
	Sub 1-1	Not Reported					Total Subacute Nonventilator Days		0	4,319	4,319	
							To reflect total pediatric subacute patient days and to include total ventilator and nonventilator patient days in the audit report lines 19, 20 and 21.					
							42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304					

Provider Name			Fiscal Period				Provider NPI		Adjustments	
WHITTIER HOSPITAL MEDICAL CENTER			JULY 1, 2010 THROUGH JUNE 30, 2011				1023000569		15	
Report References										
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
		Work Sheet	Part	Title	Line	Col.				
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT										
5	4A	Not Reported					Medi-Cal Administrative Days (August 1, 2010 through August 31, 2010)	0	2	2
	4A	Not Reported					Medi-Cal Administrative Day Rate (August 1, 2010 through August 31, 2010)	\$0.00	\$263.45	\$263.45
6	4A	Not Reported					Medi-Cal Administrative Days (September 1, 2010 through June 30, 2011)	0	18	18
	4A	Not Reported					Medi-Cal Administrative Day Rate (September 1, 2010 through June 30, 2011)	\$0.00	\$351.26	\$351.26
7	6.00	Not Reported					Medi-Cal Ancillary Charges - Radiology-Diagnostic	\$0	\$12,747	\$12,747
	6.00	Not Reported					Medi-Cal Ancillary Charges - Laboratory	0	18,203	18,203
	6.00	Not Reported					Medi-Cal Ancillary Charges - Physical Therapy	0	5,273	5,273
	6.00	Not Reported					Medi-Cal Ancillary Charges - Occupational Therapy	0	1,316	1,316
	6.00	Not Reported					Medi-Cal Ancillary Charges - Drugs Charged to Patients	0	48,120	48,120
	6.00	Not Reported					Medi-Cal Ancillary Charges - Total	0	85,659	85,659
8	2.00	Not Reported					Inpatient Routine Service Charges	\$0	\$21,435	\$21,435
	2.00	Not Reported					Inpatient Ancillary Service Charges	0	85,659	85,659
9	1.00	Not Reported					Interim Payments	\$0	\$23,926	\$23,926
<p style="text-align: center;">To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary Payment Data: Service Period: July 1, 2010 through June 30, 2011 Payment Period: July 1, 2010 through March 30, 2013 Report Date: April 9, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2304, 2404, and 2408 CCR, Title 22, Section 51542</p>										

Provider Name							Fiscal Period	Provider NPI		Adjustments
WHITTIER HOSPITAL MEDICAL CENTER							JULY 1, 2010 THROUGH JUNE 30, 2011	1023000569		15
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report								
		Work Sheet	Part	Title	Line	Col.				
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - CONTRACT										
10	Contract 4	D-1	I	XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics	4,912	(560)	4,352
	Contract 4A	D-1	II	XIX	42.00	4	Medi-Cal Days - Nursery	1,466	9	1,475
	Contract 4A	D-1	II	XIX	43.00	4	Medi-Cal Days - Intensive Care Unit	439	31	470
11	Contract 6	D-3		XIX	50.00	2	Medi-Cal Ancillary Charges - Operating Room	\$2,190,255	\$47,298	\$2,237,553
	Contract 6	D-3		XIX	52.00	2	Medi-Cal Ancillary Charges - Delivery Room and Labor Room	4,141,072	(422,145)	3,718,927
	Contract 6	D-3		XIX	53.00	2	Medi-Cal Ancillary Charges - Anesthesiology	279,508	892	280,400
	Contract 6	D-3		XIX	54.00	2	Medi-Cal Ancillary Charges - Radiology-Diagnostic	1,273,375	137,377	1,410,752
	Contract 6	D-3		XIX	57.00	2	Medi-Cal Ancillary Charges - Computed Tomography (CT) Scan	1,259,077	1,340,432	2,599,509
	Contract 6	D-3		XIX	58.00	2	Medi-Cal Ancillary Charges - Magnetic Resonance Imaging (MRI)	321,981	(90,484)	231,497
	Contract 6	D-3		XIX	58.01	2	Medi-Cal Ancillary Charges - Ultrasound	619,031	188,873	807,904
	Contract 6	D-3		XIX	60.00	2	Medi-Cal Ancillary Charges - Laboratory	7,467,963	2,113,218	9,581,181
	Contract 6	D-3		XIX	65.00	2	Medi-Cal Ancillary Charges - Respiratory Therapy	3,352,996	(1,570,306)	1,782,690
	Contract 6	D-3		XIX	66.00	2	Medi-Cal Ancillary Charges - Physical Therapy	261,467	(32,899)	228,568
	Contract 6	D-3		XIX	67.00	2	Medi-Cal Ancillary Charges - Occupational Therapy	0	57,478	57,478
	Contract 6	D-3		XIX	68.00	2	Medi-Cal Ancillary Charges - Speech Pathology	159,188	(114,660)	44,528
	Contract 6	D-3		XIX	69.00	2	Medi-Cal Ancillary Charges - Electrocardiology	1,186,086	(726,321)	459,765
	Contract 6	D-3		XIX	71.00	2	Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients	9,310,345	759,480	10,069,825
	Contract 6	D-3		XIX	73.00	2	Medi-Cal Ancillary Charges - Drugs Charged to Patients	12,860,659	(1,021,826)	11,838,833
	Contract 6	D-3		XIX	74.00	2	Medi-Cal Ancillary Charges - Renal Dialysis	389,881	197,192	587,073
	Contract 6	D-3		XIX	91.00	2	Medi-Cal Ancillary Charges - Emergency	2,255,716	445,887	2,701,603
	Contract 6	D-3		XIX	200.00	2	Medi-Cal Ancillary Charges - Total	47,328,600	1,309,486	48,638,086
12	Contract 2	E-3	VII	XIX	8.00	1	Inpatient Routine Service Charges	\$15,994,578	(\$1,469,582)	\$14,524,996
	Contract 2	E-3	VII	XIX	9.00	1	Inpatient Ancillary Service Charges	47,328,600	1,309,486	48,638,086
13	Contract 3	E-3	VII	XIX	32.00	1	Medi-Cal Deductibles	\$0	\$191,341	\$191,341
	Contract 3	E-3	VII	XIX	33.00	1	Medi-Cal Coinsurance	0	19,449	19,449

- Continued on next page -

Provider Name							Fiscal Period			Provider NPI		Adjustments
WHITTIER HOSPITAL MEDICAL CENTER							JULY 1, 2010 THROUGH JUNE 30, 2011			1023000569		15
Report References												
Cost Report												
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												
<p>- Continued from previous page -</p> <p style="margin-left: 300px;">To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary Payment Data: Service Period: July 1, 2010 through June 30, 2011 Payment Period: July 1, 2010 through March 30, 2013 Report Date: April 9, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2304, 2404, and 2408 CCR, Title 22, Section 51542</p>												

Provider Name							Fiscal Period			Provider NPI		Adjustments
WHITTIER HOSPITAL MEDICAL CENTER							JULY 1, 2010 THROUGH JUNE 30, 2011			1023000569		15
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
<u>ADJUSTMENTS TO OTHER MATTERS</u>												
14	Sub 4-1	D-3		XIX	73.00	2	Subacute Ancillary Charges - Drugs Charged to Patients To eliminate items not included in the daily rate. CCR, Title 22, Sections 51511(c) and 51511.6	\$9,942,114	(\$7,886,118)	\$2,055,996		
15	Sub 1-1	Not Reported					Contracted Number of Subacute Beds To reflect contracted pediatric subacute beds in the audit report. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 Pediatric Subacute Contract 11-04-40002	0	22	22		