

**REPORT
ON THE
COST REPORT REVIEW**

**WEST ANAHEIM MEDICAL CENTER
ANAHEIM, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1871501916**

**FISCAL PERIOD ENDED
DECEMBER 31, 2010**

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

**Section Chief: Margaret A. Varho
Audit Supervisor: Stan Van Arsdale
Auditor: Claudia Arrieta**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

Date: February 27, 2013

Alan Smith
Chief Financial Officer
West Anaheim Medical Center
3033 West Orange Avenue
Anaheim, CA 92804-3156

WEST ANAHEIM MEDICAL CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1871501916
FISCAL PERIOD ENDED DECEMBER 31, 2010

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

In our opinion, the audited combined settlement for the fiscal period due the State in the amount of \$733,715, and the audited costs presented in the Summary of Findings represent a proper determination in accordance with the reimbursement principles of applicable programs.

This audit report includes the:

1. Summary of Findings
2. Computation of Medi-Cal Reimbursement Settlement (NONCONTRACT Schedules)
3. Computation of Medi-Cal Reimbursement Settlement (AB 5 and AB 1183 – Summary of Reduction Schedules)
4. Computation of Medi-Cal Contract Cost (CONTRACT 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,

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and other financial transactions initiated by the Department. The Statement of Account Status will be forwarded to the provider by the State's fiscal intermediary. Instructions regarding payment will be included with the Statement of Account Status.

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.

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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 Margaret Varho)

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

Certified

SUMMARY OF FINDINGS

Provider Name:
WEST ANAHEIM MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2010

	SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1) Provider NPI: 1871501916		
Reported	\$ (33,312)	
Net Change	\$ (699,619)	
Audited Amount Due Provider (State)	\$ (732,932)	
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: 1871501916		
Reported		\$ 2,043,638
Net Change		\$ (1,288,041)
Audited Cost		\$ 755,598
Audited Amount Due Provider (State)	\$ (783)	
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)	\$ (733,715)	
9. Total Medi-Cal Cost		\$ 755,598

SUMMARY OF FINDINGS

Provider Name:
WEST ANAHEIM MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2010

		SETTLEMENT	COST
10. Subacute (SUBACUTE SCH 1-1) Provider NPI:	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
11. Rural Health Clinic (RHC SCH 1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
12. Rural Health Clinic (RHC 95-210 SCH 1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
13. Rural Health Clinic (RHC 95-210 SCH 1-1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
14. County Medical Services Program (CMSP SCH 1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
15. Transitional Care (TC SCH 1) Provider NPI:	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
16. Total Other Settlement Due Provider - (Lines 10 through 15)		\$ 0	
17. Total Combined Audited Settlement Due Provider (State/CMSP/RHC) - (Line 8 + Line 16)		\$ (733,715)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
WEST ANAHEIM MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2010

Provider NPI:
1871501916

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ 2,244,133	\$ 3,093,150
2. Excess Reasonable Cost Over Charges (Schedule 2)	\$ 0	\$ 0
3. Medi-Cal Inpatient Hospital Based Physician Services	\$ 0	N/A
4. \$	\$ 0	0
5. TOTAL COST-Reimbursable to Provider (Lines 1 through 4)	\$ 2,244,133	\$ 3,093,150
6. Interim Payments (Adj 10)	\$ (2,514,301)	\$ (3,510,936)
7. Balance Due Provider (State)	\$ (270,168)	\$ (417,786)
8. Duplicate Payments (Adj)	\$ 0	\$ 0
9. AB 5 AND AB 1183 Summary of Reductions (Schedule A)	\$ 0	\$ (315,146)
10. Protested Amounts (Adj 17)	\$ 236,856	\$ 0
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ (33,312)	\$ (732,932)
	(To Summary of Findings)	

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

Provider Name:
WEST ANAHEIM MEDICAL CENTER

Fiscal Period Ended:
December 31, 2010

Provider NPI:
1871501916

1.	10% Reduction to Noncontract Services for 07/01/08 Through 9/30/08 (SCHEDULE A-1)	\$ _____
2.	Reduction to Noncontract Services for 10/01/08 Through 04/05/09 (SCHEDULE A-2)	_____
3.	10% Reduction to Noncontract Services for 04/06/09 Through 04/12/11 (SCHEDULE A-3)	_____ 315,439
4.	10% Reduction to HFPAs < 3 Hospitals for 07/01/08 Through 04/12/11 (SCHEDULE A-4)	_____
5.	10% Reduction to Rural Health Hospitals for 07/01/08 Through 10/31/08 (SCHEDULE A-5)	_____
6.	10% Reduction to Rural Health Hospitals for 07/01/09 Through 02/23/10 (SCHEDULE A-6)	_____
7.	Total Noncontract AB 5 AND AB 1183 Reductions	\$ <u>315,439</u> (To Schedule 1, Line 9)

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT
AB 5 - 10% REDUCTION TO SERVICES FROM APRIL 6, 2009 THROUGH April 12, 2011 - NONCONTRACT HOSPITALS

Provider Name:
WEST ANAHEIM MEDICAL CENTER

Fiscal Period Ended:
December 31, 2010

Provider NPI:
1871501916

Audited Medi-Cal Cost Per Day

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$ <u>3,154,394</u>
2. Less: Medi-Cal Administrative Day Cost (Schedule 4A, Lines 28 and 31)	<u>0</u>
3. Less: Medi-Cal Administrative Ancillary Cost (Schedule A-7)	<u>0</u>
4. Total Medi-Cal Cost of Covered Services Subject to Reductions(Line 1 - Lines 2 and 3)	\$ <u><u>3,154,394</u></u>
5. Total Audited Medi-Cal Days (Schedules 4, 4A and 4B, excludes Administrative Days)	<u><u>1,507</u></u>
6. Audited Medi-Cal Cost Per Day (Line 4 / Line 5)	\$ <u><u>2,093.16</u></u>

AB 5 - 10 % Cost Reduction For Services From 04/06/09 Through 04/12/11

7. Audited Medi-Cal Days of Service from 04/06/09 Through 04/12/11(excludes Administrative Days)	<u>1,507</u>
8. Audited Medi-Cal Cost For 04/06/09 Through 04/12/11(Line 6 * Line 7)	\$ <u>3,154,394</u>
9. AB 5 - 10% Cost Reduction for 04/06/09 Through 04/12/11 (Line 8 * 10%)	\$ <u><u>315,439</u></u> (To Schedule A, Line 3)

COMPUTATION OF LESSER OF
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:
WEST ANAHEIM MEDICAL CENTERFiscal Period Ended:
DECEMBER 31, 2010Provider NPI:
1871501916

REPORTED

AUDITED

REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3) \$ 2,280,294 \$ 3,151,458

CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj 9) \$ 3,823,524 \$ 6,615,6153. Inpatient Ancillary Service Charges (Adj 9) \$ 8,012,898 \$ 12,097,7394. Total Charges - Medi-Cal Inpatient Services \$ 11,836,422 \$ 18,713,3545. Excess of Customary Charges Over Reasonable Cost
(Line 4 minus Line 1) * \$ 9,556,128 \$ 15,561,8966. 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 INPATIENT ROUTINE SERVICE COSTProvider Name:
WEST ANAHEIM MEDICAL CENTERFiscal Period Ended:
DECEMBER 31, 2010Provider NPI:
1871501916

GENERAL SERVICE UNIT NET OF SWING-BED COSTS

INPATIENT DAYS

	REPORTED	AUDITED
1. Total Inpatient Days (include private & swing-bed) (Adj 6)	23,036	30,257
2. Inpatient Days (include private, exclude swing-bed)	23,036	30,257
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj 6)	23,036	30,257
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 7)	843	1,266

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)	\$ 20,649,636	\$ 25,569,552
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)	\$ 20,649,636	\$ 25,569,552

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 77,849,520	\$ 77,849,520
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 77,849,520	\$ 77,849,520
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 0.265251	\$ 0.328448
32. Average Private Room Per Diem Charge (L 29 / L 3)	\$ 0.00	\$ 0.00
33. Average Semi-Private Room Per Diem Charge (L 30 / L 4)	\$ 3,379.47	\$ 2,572.94
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)	\$ 20,649,636	\$ 25,569,552

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 896.41	\$ 845.08
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 755,674	\$ 1,069,871
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 320,350	\$ 380,173
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 1,076,024	\$ 1,450,044

(To Schedule 3)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
WEST ANAHEIM MEDICAL CENTERFiscal Period Ended:
DECEMBER 31, 2010Provider NPI:
1871501916

	REPORTED	AUDITED
SPECIAL CARE AND/OR NURSERY UNITS		
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 0	\$ 0
2. Total Inpatient Days (Adj)	0	0
3. Average Per Diem Cost	\$ 0.00	\$ 0.00
4. Medi-Cal Inpatient Days (Adj)	0	0
5. Cost Applicable to Medi-Cal	\$ 0	\$ 0
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 6,887,537	\$ 6,783,178
7. Total Inpatient Days (Adj)	4,300	4,300
8. Average Per Diem Cost	\$ 1,601.75	\$ 1,577.48
9. Medi-Cal Inpatient Days (Adj 7)	200	241
10. Cost Applicable to Medi-Cal	\$ 320,350	\$ 380,173
CORONARY CARE UNIT		
11. Total Inpatient Routine Cost (Sch 8, Line 27, Col 27)	\$ 0	\$ 0
12. Total Inpatient Days (Adj)	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Adj)	0	0
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0
NEONATAL INTENSIVE CARE UNIT		
16. Total Inpatient Routine Cost (Sch 8, Line 28, Col 27)	\$ 0	\$ 0
17. Total Inpatient Days (Adj)	0	0
18. Average Per Diem Cost	\$ 0.00	\$ 0.00
19. Medi-Cal Inpatient Days (Adj)	0	0
20. Cost Applicable to Medi-Cal	\$ 0	\$ 0
SURGICAL INTENSIVE CARE UNIT		
21. Total Inpatient Routine Cost (Sch 8, Line 29, Col 27)	\$ 0	\$ 0
22. Total Inpatient Days (Adj)	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Adj)	0	0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
ADMINISTRATIVE DAYS		
26. Per Diem Rate (Adj)	\$ 0.00	\$ 0.00
27. Medi-Cal Inpatient Days (Adj)	0	0
28. Cost Applicable to Medi-Cal	\$ 0	\$ 0
ADMINISTRATIVE DAYS		
29. Per Diem Rate (Adj)	\$ 0.00	\$ 0.00
30. Medi-Cal Inpatient Days (Adj)	0	0
31. Cost Applicable to Medi-Cal	\$ 0	\$ 0
32. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,28,31)	\$ 320,350	\$ 380,173

(To Schedule 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
WEST ANAHEIM MEDICAL CENTERFiscal Period Ended:
DECEMBER 31, 2010Provider NPI:
1871501916

SPECIAL CARE UNITS	REPORTED	AUDITED
1. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
2. Total Inpatient Days (Adj)	0	0
3. Average Per Diem Cost	\$ 0.00	\$ 0.00
4. Medi-Cal Inpatient Days (Adj)	0	0
5. Cost Applicable to Medi-Cal	\$ 0	\$ 0
6. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
7. Total Inpatient Days (Adj)	0	0
8. Average Per Diem Cost	\$ 0.00	\$ 0.00
9. Medi-Cal Inpatient Days (Adj)	0	0
10. Cost Applicable to Medi-Cal	\$ 0	\$ 0
11. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
12. Total Inpatient Days (Adj)	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Adj)	0	0
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0
16. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
17. Total Inpatient Days (Adj)	0	0
18. Average Per Diem Cost	\$ 0.00	\$ 0.00
19. Medi-Cal Inpatient Days (Adj)	0	0
20. Cost Applicable to Medi-Cal	\$ 0	\$ 0
21. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
22. Total Inpatient Days (Adj)	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Adj)	0	0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
0		
26. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
27. Total Inpatient Days (Adj)	0	0
28. Average Per Diem Cost	\$ 0.00	\$ 0.00
29. Medi-Cal Inpatient Days (Adj)	0	0
30. Cost Applicable to Medi-Cal	\$ 0	\$ 0
31. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,30)	\$ 0	\$ 0

(To Schedule 4)

SCHEDULE OF MEDI-CAL ANCILLARY COSTS

Provider Name:
WEST ANAHEIM MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2010

Provider NPI:
1871501916

		TOTAL ANCILLARY COST *	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST TO CHARGES	MEDI-CAL CHARGES (From Schedule 6)	MEDI-CAL COST
ANCILLARY COST CENTERS						
37.00	Operating Room	\$ 4,541,924	\$ 26,794,170	0.169512	\$ 1,754,016	\$ 297,326
38.00	Recovery Room	0	0	0.000000	0	0
39.00	Delivery Room and Labor Room	0	0	0.000000	0	0
40.00	Anesthesiology	22,008	3,232,338	0.006809	0	0
41.00	Radiology - Diagnostic	2,286,067	9,103,010	0.251133	201,868	50,696
41.01	CAT Scan	1,002,477	22,471,621	0.044611	337,826	15,071
41.02	Ultra Sound	485,805	4,612,431	0.105325	78,801	8,300
41.03	Magnetic Resonance Imaging (MRI)	281,930	2,656,592	0.106125	43,715	4,639
43.00	Radioisotope	518,762	3,578,481	0.144967	50,314	7,294
44.00	Laboratory	3,148,334	42,303,253	0.074423	1,268,071	94,374
44.01	Pathological Lab	0	0	0.000000	0	0
47.00	Blood Storing and Processing	1,303,042	2,976,327	0.437802	103,268	45,211
49.00	Respiratory Therapy	3,088,252	34,311,196	0.090007	3,465,290	311,901
50.00	Physical Therapy	598,842	2,404,507	0.249050	87,214	21,721
51.00	Occupational Therapy	0	0	0.000000	0	0
52.00	Speech Pathology	67,352	0	0.000000	0	0
53.00	Electrocardiology	626,342	7,615,200	0.082249	253,967	20,889
53.01	Cardiac Catheterization Laboratory	1,442,666	10,025,816	0.143895	453,947	65,321
54.00	Electroencephalography	33,490	263,212	0.127235	11,386	1,449
55.00	Medical Supplies Charged to Patients	5,151,176	14,024,852	0.367289	702,502	258,021
55.30	Impl. Dev. Charged to Patient	1,631,604	6,888,933	0.236844	255,644	60,548
56.00	Drugs Charged to Patients	5,679,213	43,890,877	0.129394	2,252,932	291,516
57.00	Renal Dialysis	669,845	2,422,928	0.276461	320,584	88,629
58.00	ASC (Non-Distinct Part)	0	0	0.000000	0	0
59.00	PHP	1,016,219	4,318,874	0.235297	0	0
59.01		0	0	0.000000	0	0
59.02		0	0	0.000000	0	0
59.03		0	0	0.000000	0	0
60.00	Clinic	0	0	0.000000	0	0
60.01	Other Clinic Services	0	0	0.000000	0	0
61.00	Emergency	5,914,358	46,134,954	0.128197	456,394	58,508
62.00	Observation Beds	0	0	0.000000	0	0
71.00		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
TOTAL		\$ 39,509,708	\$ 290,029,572		\$ 12,097,739	\$ 1,701,414

(To Schedule 3)

* From Schedule 8, Column 27

COMPUTATION OF MEDI-CAL CONTRACT COST

Provider Name:
WEST ANAHEIM MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2010

Provider NPI:
1871501916

		REPORTED	AUDITED
1.	Net Cost of Covered Services Rendered to Medi-Cal Patients (Contract Sch 3)	\$ 2,043,638	\$ 755,598
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)	\$ 2,043,638	\$ 755,598
6.	Interim Payments	\$ 0	\$ 0
7.		\$ 0	\$ 0
8.	Total Medi-Cal Cost (Sum of Lines 5 through 7)	\$ 2,043,638	\$ 755,598
		(To Summary of Findings)	
9.	Medi-Cal Overpayments (Adj)	\$ 0	\$ 0
10.	Medi-Cal Credit Balances (Adj 15)	\$ 0	\$ (783)
11.	Protested Amounts (Adj 16)	\$ 212,271	\$ 0
12.		\$ 0	\$ 0
13.	TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ 212,271	\$ (783)
		(To Summary of Findings)	

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

Provider Name:
WEST ANAHEIM MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2010

Provider NPI:
1871501916

	REPORTED	AUDITED
REASONABLE COST OF MEDI-CAL INPATIENT SERVICES		
1. Cost of Covered Services (Contract Sch 3)	\$ <u>2,043,638</u>	\$ <u>778,574</u>
CHARGES FOR MEDI-CAL INPATIENT SERVICES		
2. Inpatient Routine Service Charges (Adj 13)	\$ <u>3,934,250</u>	\$ <u>1,146,600</u>
3. Inpatient Ancillary Service Charges (Adj 13)	\$ <u>7,901,159</u>	\$ <u>2,953,186</u>
4. Total Charges - Medi-Cal Inpatient Services	\$ <u>11,835,409</u>	\$ <u>4,099,786</u>
5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ <u>9,791,771</u>	\$ <u>3,321,212</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:
WEST ANAHEIM MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2010

Provider NPI:
1871501916

GENERAL SERVICE UNIT NET OF SWING-BEDS COSTS

INPATIENT DAYS

	REPORTED	AUDITED
1. Total Inpatient Days (include private & swing-bed) (Adj 6)	23,036	30,257
2. Inpatient Days (include private, exclude swing-bed)	23,036	30,257
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj 6)	23,036	30,257
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 11)	779	320

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)	\$ 20,649,636	\$ 25,569,552
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)	\$ 20,649,636	\$ 25,569,552

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges) (Adj)	\$ 77,849,520	\$ 77,849,520
29. Private Room Charges (excluding swing-bed charges) (Adj)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges) (Adj)	\$ 77,849,520	\$ 77,849,520
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 0.265251	\$ 0.328448
32. Average Private Room Per Diem Charge (L 29 / L 3)	\$ 0.00	\$ 0.00
33. Average Semi-Private Room Per Diem Charge (L 30 / L 4)	\$ 3,379.47	\$ 2,572.94
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)	\$ 20,649,636	\$ 25,569,552

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 896.41	\$ 845.08
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 698,303	\$ 270,426
40. Cost Applicable to Medi-Cal (Contract Sch 4A)	\$ 267,492	\$ 80,451
41. Cost Applicable to Medi-Cal (Contract Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39, 40 & 41)	\$ 965,795	\$ 350,877

(To Contract Sch 3)

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

Provider Name:
WEST ANAHEIM MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2010

Provider NPI:
1871501916

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 0	\$ 0
2. Total Inpatient Days (Adj)	0	0
3. Average Per Diem Cost	\$ 0.00	\$ 0.00
4. Medi-Cal Inpatient Days (Adj)	0	0
5. Cost Applicable to Medi-Cal	\$ 0	\$ 0
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 6,887,537	\$ 6,783,178
7. Total Inpatient Days (Adj)	4,300	4,300
8. Average Per Diem Cost	\$ 1,601.75	\$ 1,577.48
9. Medi-Cal Inpatient Days (Adj 11)	167	51
10. Cost Applicable to Medi-Cal	\$ 267,492	\$ 80,451
CORONARY CARE UNIT		
11. Total Inpatient Routine Cost (Sch 8, Line 27, Col 27)	\$ 0	\$ 0
12. Total Inpatient Days (Adj)	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Adj)	0	0
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0
NEONATAL INTENSIVE CARE UNIT		
16. Total Inpatient Routine Cost (Sch 8, Line 28, Col 27)	\$ 0	\$ 0
17. Total Inpatient Days (Adj)	0	0
18. Average Per Diem Cost	\$ 0.00	\$ 0.00
19. Medi-Cal Inpatient Days (Adj)	0	0
20. Cost Applicable to Medi-Cal	\$ 0	\$ 0
SURGICAL INTENSIVE CARE UNIT		
21. Total Inpatient Routine Cost (Sch 8, Line 29, Col 27)	\$ 0	\$ 0
22. Total Inpatient Days (Adj)	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Adj)	0	0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
SUBPROVIDER		
26. Total Inpatient Routine Cost (Sch 8, Line 30, Col 27)	\$ 5,293,357	\$ 0
27. Total Inpatient Days (Adj 6)	7,221	0
28. Average Per Diem Cost	\$ 733.05	\$ 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)	\$ 267,492	\$ 80,451

(To Contract Sch 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
WEST ANAHEIM MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2010

Provider NPI:
1871501916

SPECIAL CARE UNITS	REPORTED	AUDITED
1. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
2. Total Inpatient Days (Adj)	0	0
3. Average Per Diem Cost	\$ 0.00	\$ 0.00
4. Medi-Cal Inpatient Days (Adj)	0	0
5. Cost Applicable to Medi-Cal	\$ 0	\$ 0
6. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
7. Total Inpatient Days (Adj)	0	0
8. Average Per Diem Cost	\$ 0.00	\$ 0.00
9. Medi-Cal Inpatient Days (Adj)	0	0
10. Cost Applicable to Medi-Cal	\$ 0	\$ 0
11. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
12. Total Inpatient Days (Adj)	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Adj)	0	0
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0
16. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
17. Total Inpatient Days (Adj)	0	0
18. Average Per Diem Cost	\$ 0.00	\$ 0.00
19. Medi-Cal Inpatient Days (Adj)	0	0
20. Cost Applicable to Medi-Cal	\$ 0	\$ 0
21. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
22. Total Inpatient Days (Adj)	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Adj)	0	0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
0		
26. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
27. Total Inpatient Days (Adj)	0	0
28. Average Per Diem Cost	\$ 0.00	\$ 0.00
29. Medi-Cal Inpatient Days (Adj)	0	0
30. Cost Applicable to Medi-Cal	\$ 0	\$ 0
31. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,30)	\$ 0	\$ 0

(To Contract Sch 4)

Provider Name:
WEST ANAHEIM MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2010

	TRIAL BALANCE EXPENSES	ALLOC COST 4.08	EMPLOYEE BENEFITS 5.00	ALLOC COST 6.01	ALLOC COST 6.02	ALLOC COST 6.03	ALLOC COST 6.04	ALLOC COST 6.05	ALLOC COST 6.06	ALLOC COST 6.07	ALLOC COST 6.08	ACCUMULATE COST	ADMIN- TRATIVE & GENERAL 6.00
ANCILLARY COST CENTERS													
37.00	Operating Room	0	27,335	0	0	0	0	0	0	0	0	2,837,736	526,007
38.00	Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00	Delivery Room and Labor Room	0	0	0	0	0	0	0	0	0	0	0	0
40.00	Anesthesiology	0	9	0	0	0	0	0	0	0	0	4,486	832
41.00	Radiology - Diagnostic	0	12,207	0	0	0	0	0	0	0	0	1,543,583	286,121
41.01	CAT Scan	0	7,151	0	0	0	0	0	0	0	0	741,173	137,385
41.02	Ultra Sound	0	4,484	0	0	0	0	0	0	0	0	380,014	70,440
41.03	Magnetic Resonance Imaging (MRI)	0	1,471	0	0	0	0	0	0	0	0	192,375	35,659
43.00	Radioisotope	0	2,662	0	0	0	0	0	0	0	0	376,024	69,700
44.00	Laboratory	0	22,148	0	0	0	0	0	0	0	0	2,287,566	424,027
44.01	Pathological Lab	0	0	0	0	0	0	0	0	0	0	0	0
47.00	Blood Storing and Processing	0	4,310	0	0	0	0	0	0	0	0	1,074,844	199,235
49.00	Respiratory Therapy	0	25,229	0	0	0	0	0	0	0	0	2,366,951	438,742
50.00	Physical Therapy	0	0	0	0	0	0	0	0	0	0	419,189	77,701
51.00	Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0
52.00	Speech Pathology	0	0	0	0	0	0	0	0	0	0	56,820	10,532
53.00	Electrocardiology	0	3,333	0	0	0	0	0	0	0	0	391,117	72,498
53.01	Cardiac Catheterization Laboratory	0	8,921	0	0	0	0	0	0	0	0	1,017,922	188,684
54.00	Electroencephalography	0	0	0	0	0	0	0	0	0	0	27,517	5,101
55.00	Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0	4,027,043	746,459
55.30	Impl. Dev. Charged to Patient	0	0	0	0	0	0	0	0	0	0	1,269,120	235,246
56.00	Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	2,762,122	511,991
57.00	Renal Dialysis	0	0	0	0	0	0	0	0	0	0	558,324	103,492
58.00	ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
59.00	PHP	0	6,866	0	0	0	0	0	0	0	0	715,432	132,614
59.01		0	0	0	0	0	0	0	0	0	0	0	0
59.02		0	0	0	0	0	0	0	0	0	0	0	0
59.03		0	0	0	0	0	0	0	0	0	0	0	0
60.00	Clinic	0	0	0	0	0	0	0	0	0	0	0	0
60.01	Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0	0
61.00	Emergency	0	48,244	0	0	0	0	0	0	0	0	4,124,145	764,458
62.00	Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
71.00		0	0	0	0	0	0	0	0	0	0	0	0
82.00		0	0	0	0	0	0	0	0	0	0	0	0
83.00		0	0	0	0	0	0	0	0	0	0	0	0
84.00		0	0	0	0	0	0	0	0	0	0	0	0
85.00		0	0	0	0	0	0	0	0	0	0	0	0
86.00		0	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTER:													
96.00	Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	0	0	16,630	3,082
97.00	Research	0	0	0	0	0	0	0	0	0	0	0	0
98.00	Physicians' Private Office	0	0	0	0	0	0	0	0	0	0	7,246	1,343
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	Public Relations	0	808	0	0	0	0	0	0	0	0	137,495	25,486
100.01	Community Health Education	0	0	0	0	0	0	0	0	0	0	70,277	13,027
100.02	Non Reimburse Unused	0	0	0	0	0	0	0	0	0	0	241,469	44,759
100.03	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
100.04		0	0	0	0	0	0	0	0	0	0	0	0
TOTAL		<u>0</u>	<u>534,338</u>	<u>0</u>	<u>73,971,041</u>	<u>11,567,257</u>							

Provider Name:
WEST ANAHEIM MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2010

	TRIAL BALANCE EXPENSES	MAINT & REPAIRS 7.00	OPER PLANT 8.00	LAUNDRY & LINEN 9.00	HOUSEKEEP 10.00	DIETARY 11.00	CAFE 12.00	MAINT OF PERSONNEL 13.00	NURSING ADMIN 14.00	CENTRAL SERVICE & SUPPLY 15.00	PHARMACY 16.00	MEDICAL RECORDS & LIBRARY 17.00	SOCIAL SERVICE 18.00
ANCILLARY COST CENTERS													
37.00	Operating Room	0	743,145	9,602	165,543	0	66,421	0	104,677	0	0	88,793	0
38.00	Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00	Delivery Room and Labor Room	0	0	0	0	0	0	0	0	0	0	0	0
40.00	Anesthesiology	0	4,890	0	1,089	0	0	0	0	0	0	10,712	0
41.00	Radiology - Diagnostic	0	275,929	31,203	61,466	0	46,495	0	11,100	4	0	30,166	0
41.01	CAT Scan	0	20,360	0	4,535	0	23,247	0	1,307	0	0	74,469	0
41.02	Ultra Sound	0	5,468	0	1,218	0	13,284	0	96	0	0	15,285	0
41.03	Magnetic Resonance Imaging (MRI)	0	31,251	0	6,962	0	6,642	0	237	0	0	8,804	0
43.00	Radioisotope	0	35,964	0	8,011	0	6,642	0	29	10,532	0	11,859	0
44.00	Laboratory	0	169,371	0	37,729	0	86,348	0	3,105	0	0	140,189	0
44.01	Pathological Lab	0	0	0	0	0	0	0	0	0	0	0	0
47.00	Blood Storing and Processing	0	4,757	0	1,060	0	13,284	0	0	0	0	9,863	0
49.00	Respiratory Therapy	0	59,124	0	13,171	0	96,311	0	250	0	0	113,704	0
50.00	Physical Therapy	0	76,862	0	17,122	0	0	0	0	0	0	7,968	0
51.00	Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0
52.00	Speech Pathology	0	0	0	0	0	0	0	0	0	0	0	0
53.00	Electrocardiology	0	101,223	406	22,548	0	13,284	0	29	0	0	25,236	0
53.01	Cardiac Catheterization Laboratory	0	139,676	2,110	31,114	0	19,926	0	10,010	0	0	33,225	0
54.00	Electroencephalography	0	0	0	0	0	0	0	0	0	0	872	0
55.00	Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	331,197	0	46,477	0
55.30	Impl. Dev. Charged to Patient	0	0	0	0	0	0	0	0	104,408	0	22,829	0
56.00	Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	2,259,650	145,450	0
57.00	Renal Dialysis	0	0	0	0	0	0	0	0	0	0	8,029	0
58.00	ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
59.00	PHP	0	51,789	0	11,537	48,074	19,926	0	22,534	0	0	14,312	0
59.01		0	0	0	0	0	0	0	0	0	0	0	0
59.02		0	0	0	0	0	0	0	0	0	0	0	0
59.03		0	0	0	0	0	0	0	0	0	0	0	0
60.00	Clinic	0	0	0	0	0	0	0	0	0	0	0	0
60.01	Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0	0
61.00	Emergency	0	191,332	123,412	42,621	8,248	159,411	0	347,844	0	0	152,887	0
62.00	Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
71.00		0	0	0	0	0	0	0	0	0	0	0	0
82.00		0	0	0	0	0	0	0	0	0	0	0	0
83.00		0	0	0	0	0	0	0	0	0	0	0	0
84.00		0	0	0	0	0	0	0	0	0	0	0	0
85.00		0	0	0	0	0	0	0	0	0	0	0	0
86.00		0	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTER:													
96.00	Gift, Flower, Coffee Shop & Canteen	0	29,384	0	6,546	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	12,803	0	2,852	0	0	0	0	0	0	0	0
99.00	Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
99.01		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	Public Relations	0	42,676	0	9,507	0	3,321	0	0	0	0	0	0
100.01	Community Health Education	0	111,981	0	24,945	0	0	0	0	0	0	0	0
100.02	Non Reimburse Unused	0	426,674	0	95,046	0	0	0	0	0	0	0	0
100.03	Other Nonreimbursable	0	0	0	0	787,280	0	0	0	0	0	0	0
100.04		0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	0	5,381,119	670,146	1,180,328	1,169,805	1,550,938	0	2,244,423	446,143	2,259,650	1,355,623	0

Provider Name:
WEST ANAHEIM MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2010

	TRIAL BALANCE EXPENSES	ALLOC COST 19.00	ALLOC COST 19.02	ALLOC COST 19.03	NON-PHYSICIAN ANESTH 20.00	NURSING SCHOOL 21.00	INT & RES SALARY & FRINGES 22.00	INT & RES PROGRAM 23.00	PARAMED EDUCAT 24.00	SUBTOTAL 25.00	POST STEP-DOWN ADJUSTMENT (Adj 1) 26.00	TOTAL COST 27.00
ANCILLARY COST CENTERS												
37.00	Operating Room	0	0	0	0	0	0	0	0	4,541,924		4,541,924
38.00	Recovery Room	0	0	0	0	0	0	0	0	0		0
39.00	Delivery Room and Labor Room	0	0	0	0	0	0	0	0	0		0
40.00	Anesthesiology	0	0	0	0	0	0	0	0	22,008		22,008
41.00	Radiology - Diagnostic	0	0	0	0	0	0	0	0	2,286,067		2,286,067
41.01	CAT Scan	0	0	0	0	0	0	0	0	1,002,477		1,002,477
41.02	Ultra Sound	0	0	0	0	0	0	0	0	485,805		485,805
41.03	Magnetic Resonance Imaging (MRI)	0	0	0	0	0	0	0	0	281,930		281,930
43.00	Radioisotope	0	0	0	0	0	0	0	0	518,762		518,762
44.00	Laboratory	0	0	0	0	0	0	0	0	3,148,334		3,148,334
44.01	Pathological Lab	0	0	0	0	0	0	0	0	0		0
47.00	Blood Storing and Processing	0	0	0	0	0	0	0	0	1,303,042		1,303,042
49.00	Respiratory Therapy	0	0	0	0	0	0	0	0	3,088,252		3,088,252
50.00	Physical Therapy	0	0	0	0	0	0	0	0	598,842		598,842
51.00	Occupational Therapy	0	0	0	0	0	0	0	0	0		0
52.00	Speech Pathology	0	0	0	0	0	0	0	0	67,352		67,352
53.00	Electrocardiology	0	0	0	0	0	0	0	0	626,342		626,342
53.01	Cardiac Catheterization Laboratory	0	0	0	0	0	0	0	0	1,442,666		1,442,666
54.00	Electroencephalography	0	0	0	0	0	0	0	0	33,490		33,490
55.00	Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	5,151,176		5,151,176
55.30	Impl. Dev. Charged to Patient	0	0	0	0	0	0	0	0	1,631,604		1,631,604
56.00	Drugs Charged to Patients	0	0	0	0	0	0	0	0	5,679,213		5,679,213
57.00	Renal Dialysis	0	0	0	0	0	0	0	0	669,845		669,845
58.00	ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0		0
59.00	PHP	0	0	0	0	0	0	0	0	1,016,219		1,016,219
59.01		0	0	0	0	0	0	0	0	0		0
59.02		0	0	0	0	0	0	0	0	0		0
59.03		0	0	0	0	0	0	0	0	0		0
60.00	Clinic	0	0	0	0	0	0	0	0	0		0
60.01	Other Clinic Services	0	0	0	0	0	0	0	0	0		0
61.00	Emergency	0	0	0	0	0	0	0	0	5,914,358		5,914,358
62.00	Observation Beds	0	0	0	0	0	0	0	0	0		0
71.00		0	0	0	0	0	0	0	0	0		0
82.00		0	0	0	0	0	0	0	0	0		0
83.00		0	0	0	0	0	0	0	0	0		0
84.00		0	0	0	0	0	0	0	0	0		0
85.00		0	0	0	0	0	0	0	0	0		0
86.00		0	0	0	0	0	0	0	0	0		0
NONREIMBURSABLE COST CENTER:												
96.00	Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	55,642		55,642
97.00	Research	0	0	0	0	0	0	0	0	0		0
98.00	Physicians' Private Office	0	0	0	0	0	0	0	0	24,243		24,243
99.00	Nonpaid Workers	0	0	0	0	0	0	0	0	0		0
99.01		0	0	0	0	0	0	0	0	0		0
99.02		0	0	0	0	0	0	0	0	0		0
99.03		0	0	0	0	0	0	0	0	0		0
99.04		0	0	0	0	0	0	0	0	0		0
99.05		0	0	0	0	0	0	0	0	0		0
100.00	Public Relations	0	0	0	0	0	0	0	0	218,486		218,486
100.01	Community Health Education	0	0	0	0	0	0	0	0	220,229		220,229
100.02	Non Reimburse Unused	0	0	0	0	0	0	0	0	807,948		807,948
100.03	Other Nonreimbursable	0	0	0	0	0	0	0	0	787,280		787,280
100.04		0	0	0	0	0	0	0	0	0		0
	TOTAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>73,971,041</u>	<u>0</u>	<u>73,971,041</u>

STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:
WEST ANAHEIM MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2010

	EMP BENE (GROSS SALARIES)	STAT	STAT	ADM & GEN (ACCUM COST)	MAINT & REPAIRS (SQ FT)							
	5.00 (Adj)	6.01 (Adj)	6.02 (Adj)	6.03 (Adj)	6.04 (Adj)	6.05 (Adj)	6.06 (Adj)	6.07 (Adj)	6.08 (Adj)			7.00 (Adj)
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)			(Adj)
ANCILLARY COST CENTERS												
37.00	Operating Room	1,858,988									2,837,736	
38.00	Recovery Room										0	
39.00	Delivery Room and Labor Room										0	
40.00	Anesthesiology	582									4,486	
41.00	Radiology - Diagnostic	830,203									1,543,583	
41.01	CAT Scan	486,320									741,173	
41.02	Ultra Sound	304,981									380,014	
41.03	Magnetic Resonance Imaging (MRI)	100,008									192,375	
43.00	Radioisotope	181,056									376,024	
44.00	Laboratory	1,506,237									2,287,566	
44.01	Pathological Lab										0	
47.00	Blood Storing and Processing	293,088									1,074,844	
49.00	Respiratory Therapy	1,715,761									2,366,951	
50.00	Physical Therapy										419,189	
51.00	Occupational Therapy										0	
52.00	Speech Pathology										56,820	
53.00	Electrocardiology	226,652									391,117	
53.01	Cardiac Catheterization Laboratory	606,680									1,017,922	
54.00	Electroencephalography										27,517	
55.00	Medical Supplies Charged to Patients										4,027,043	
55.30	Impl. Dev. Charged to Patient										1,269,120	
56.00	Drugs Charged to Patients										2,762,122	
57.00	Renal Dialysis										558,324	
58.00	ASC (Non-Distinct Part)										0	
59.00	PHP	466,941									715,432	
59.01											0	
59.02											0	
59.03											0	
60.00	Clinic										0	
60.01	Other Clinic Services										0	
61.00	Emergency	3,280,988									4,124,145	
62.00	Observation Beds										0	
71.00											0	
82.00											0	
83.00											0	
84.00											0	
85.00											0	
86.00											0	
NONREIMBURSABLE COST CENTERS												
96.00	Gift, Flower, Coffee Shop & Canteen										16,630	
97.00	Research										0	
98.00	Physicians' Private Office										7,246	
99.00	Nonpaid Workers										0	
99.01											0	
99.02											0	
99.03											0	
99.04											0	
99.05											0	
100.00	Public Relations	54,976									137,495	
100.01	Community Health Education										70,277	
100.02	Non Reimburse Unused										241,469	
100.03	Other Nonreimbursable										0	
100.04											0	
TOTAL	36,339,688	0	0	0	0	0	0	0	0	0	62,403,784	0
COST TO BE ALLOCATED	534,338	0	0	0	0	0	0	0	0	0	11,567,257	0
UNIT COST MULTIPLIER - SCH 8	0.014704	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.185361	0.000000

STATE OF CALIFORNIA

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

SCHEDULE 9.2

Provider Name:
WEST ANAHEIM MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2010

	OPER PLANT (SQ FT)	LAUNDRY & LINEN (LB LNDRY)	HOUSE-KEEPING (SQ FT)	DIETARY (MEALS SERVED)	CAFETERIA (FTE'S)	MAINT OF PERSONNEL (# HOUSED)	NURSING ADMIN (NURSE HR)	CENT SERV & SUPPLY (CST REQ)	PHARMACY (COSTS REQUIS)	MED REC (GROSS CHARGES)	SOC SERV (TIME SPENT)	STAT
	8.00	9.00	10.00	11.00	12.00	13.00	14.00	15.00	16.00	17.00	18.00	19.00
	(Adj 5)	(Adj)	(Adj 5)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
ANCILLARY COST CENTERS												
37.00	Operating Room	16,717	9,832	16,717			25,150	2		26,794,170		
38.00	Recovery Room											
39.00	Delivery Room and Labor Room											
40.00	Anesthesiology	110		110						3,232,338		
41.00	Radiology - Diagnostic	6,207	31,949	6,207		14	2,667	52		9,103,010		
41.01	CAT Scan	458		458		7	314			22,471,621		
41.02	Ultra Sound	123		123		4	23			4,612,431		
41.03	Magnetic Resonance Imaging (MRI)	703		703		2	57			2,656,592		
43.00	Radioisotope	809		809		2	7	128,025		3,578,481		
44.00	Laboratory	3,810		3,810		26	746			42,303,253		
44.01	Pathological Lab											
47.00	Blood Storing and Processing	107		107		4				2,976,327		
49.00	Respiratory Therapy	1,330		1,330		29	60			34,311,196		
50.00	Physical Therapy	1,729		1,729						2,404,507		
51.00	Occupational Therapy											
52.00	Speech Pathology											
53.00	Electrocardiology	2,277	416	2,277		4	7			7,615,200		
53.01	Cardiac Catheterization Laboratory	3,142	2,160	3,142		6	2,405			10,025,816		
54.00	Electroencephalography									263,212		
55.00	Medical Supplies Charged to Patients							4,025,818		14,024,852		
55.30	Impl. Dev. Charged to Patient							1,269,120		6,888,933		
56.00	Drugs Charged to Patients								2,763,667	43,890,877		
57.00	Renal Dialysis									2,422,928		
58.00	ASC (Non-Distinct Part)											
59.00	PHP	1,165		1,165	10,550	6	5,414			4,318,874		
59.01												
59.02												
59.03												
60.00	Clinic											
60.01	Other Clinic Services											
61.00	Emergency	4,304	126,364	4,304	1,810	48	83,574			46,134,954		
62.00	Observation Beds											
71.00												
82.00												
83.00												
84.00												
85.00												
86.00												
NONREIMBURSABLE COST CENTERS												
96.00	Gift, Flower, Coffee Shop & Canteen	661		661								
97.00	Research											
98.00	Physicians' Private Office	288		288								
99.00	Nonpaid Workers											
99.01												
99.02												
99.03												
99.04												
99.05												
100.00	Public Relations	960		960		1						
100.01	Community Health Education	2,519		2,519								
100.02	Non Reimburse Unused	9,598		9,598								
100.03	Other Nonreimbursable				172,770							
100.04												
TOTAL		121,048	686,173	119,193	256,716	467	539,251	5,423,017	2,763,667	409,071,602	0	0
COST TO BE ALLOCATED		5,381,119	670,146	1,180,328	1,169,805	1,550,938	0	2,244,423	446,143	2,259,650	1,355,623	0
UNIT COST MULTIPLIER - SCH 8		44.454424	0.976643	9.902660	4.556807	3321.066541	0.000000	4.162113	0.082268	0.817628	0.003314	0.000000

Provider Name:
WEST ANAHEIM MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2010

	STAT	STAT	NONPHY ANESTH (ASG TIME)	NURSE SCHOOL (ASG TIME)	I&R-SAL & FRINGES (ASG TIME)	I&R-PRG COST (ASG TIME)	PARAMED EDUCAT (ASG TIME)
	19.02 (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)
GENERAL SERVICE COST CENTERS							
1.00							
2.00							
3.00							
4.00							
4.01							
4.02							
4.03							
4.04							
4.05							
4.06							
4.07							
4.08							
5.00							
6.01							
6.02							
6.03							
6.04							
6.05							
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6.07							
6.08							
6.00							
7.00							
8.00							
9.00							
10.00							
11.00							
12.00							
13.00							
14.00							
15.00							
16.00							
17.00							
18.00							
19.00							
19.02							
19.03							
20.00							
21.00							
22.00							
23.00							
24.00							
INPATIENT ROUTINE COST CENTERS							
25.00							
26.00							
27.00							
28.00							
29.00							
30.00							
31.00							
32.00							
33.00							
34.00							
35.00							
36.00							
36.01							
36.02							

0

TRIAL BALANCE OF EXPENSES

Provider Name:
WEST ANAHEIM MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2010

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	GENERAL SERVICE COST CENTERS			
1.00	Old Cap Rel Costs-Bldg & Fixtures	\$	\$ 0	\$ 0
2.00	Old Cap Rel Costs-Movable Equipment		0	0
3.00	New Cap Rel Costs-Bldg & Fixtures	4,311,117	(615,996)	3,695,121
4.00	New Cap Rel Costs-Movable Equipment	481,801	(42,155)	439,646
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	516,325	0	516,325
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	11,641,433	(529,935)	11,111,498
7.00	Maintenance and Repairs		0	0
8.00	Operation of Plant	3,875,852	0	3,875,852
9.00	Laundry and Linen Service	513,656	0	513,656
10.00	Housekeeping	921,871	0	921,871
11.00	Dietary	765,434	0	765,434
12.00	Cafeteria	1,044,285	0	1,044,285
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	1,727,612	0	1,727,612
15.00	Central Services & Supply	158,511	0	158,511
16.00	Pharmacy	1,710,246	0	1,710,246
17.00	Medical Records and Library	930,616	0	930,616
18.00	Social Service		0	0
19.00			0	0
19.02			0	0
19.03			0	0
20.00			0	0
21.00	Nursing School		0	0
22.00	Intern & Res Service-Salary & Fringes		0	0
23.00	Intern & Res Other Program		0	0
24.00	Paramedical Ed Program		0	0
	INPATIENT ROUTINE COST CENTERS			
25.00	Adults & Pediatrics (Gen Routine)	12,554,473	0	12,554,473
26.00	Intensive Care Unit	4,591,563	0	4,591,563
27.00	Coronary Care Unit		0	0
28.00	Neonatal Intensive Care Unit		0	0
29.00	Surgical Intensive Care		0	0
30.00			0	0
31.00	Subprovider	3,377,339	0	3,377,339
32.00			0	0
33.00	Nursery		0	0
34.00	Medicare Certified Nursing Facility		0	0
35.00	Distinct Part Nursing Facility		0	0
36.00	Adult Subacute Care Unit		0	0
36.01	Subacute Care Unit II		0	0
36.02	Transitional Care Unit		0	0

TRIAL BALANCE OF EXPENSES

Provider Name:
WEST ANAHEIM MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2010

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
37.00	Operating Room	\$ 2,389,830	\$ 0	\$ 2,389,830
38.00	Recovery Room		0	0
39.00	Delivery Room and Labor Room		0	0
40.00	Anesthesiology	1,710	0	1,710
41.00	Radiology - Diagnostic	1,375,218	0	1,375,218
41.01	CAT Scan	722,500	0	722,500
41.02	Ultra Sound	372,435	0	372,435
41.03	Magnetic Resonance Imaging (MRI)	173,218	0	173,218
43.00	Radioisotope	353,009	0	353,009
44.00	Laboratory	2,169,565	0	2,169,565
44.01	Pathological Lab		0	0
47.00	Blood Storing and Processing	1,067,842	0	1,067,842
49.00	Respiratory Therapy	2,308,262	0	2,308,262
50.00	Physical Therapy	375,690	0	375,690
51.00	Occupational Therapy		0	0
52.00	Speech Pathology	56,820	0	56,820
53.00	Electrocardiology	330,499	0	330,499
53.01	Cardiac Catheterization Laboratory	929,954	0	929,954
54.00	Electroencephalography	27,517	0	27,517
55.00	Medical Supplies Charged to Patients	4,027,043	0	4,027,043
55.30	Impl. Dev. Charged to Patient	1,269,120	0	1,269,120
56.00	Drugs Charged to Patients	2,762,122	0	2,762,122
57.00	Renal Dialysis	558,324	0	558,324
58.00	ASC (Non-Distinct Part)		0	0
59.00	PHP	679,257	0	679,257
59.01			0	0
59.02			0	0
59.03			0	0
60.00	Clinic		0	0
60.01	Other Clinic Services		0	0
61.00	Emergency	3,967,620	0	3,967,620
62.00	Observation Beds		0	0
71.00			0	0
82.00			0	0
83.00			0	0
84.00			0	0
85.00			0	0
86.00			0	0
	SUBTOTAL	\$ 75,039,689	\$ (1,188,086)	\$ 73,851,603
	NONREIMBURSABLE COST CENTERS			
96.00	Gift, Flower, Coffee Shop & Canteen		0	0
97.00	Research		0	0
98.00	Physicians' Private Office		0	0
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	Public Relations	112,535	0	112,535
100.01	Community Health Education	6,903	0	6,903
100.02	Non Reimburse Unused		0	0
100.03	Other Nonreimbursable		0	0
100.04			0	0
100.99	SUBTOTAL	\$ 119,438	\$ 0	\$ 119,438
101	TOTAL	\$ 75,159,127	\$ (1,188,086)	\$ 73,971,041

(To Schedule 8)

Provider Name:
WEST ANAHEIM MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2010

	TOTAL ADJ (Page 1 & 2)	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ									
ANCILLARY COST CENTERS													
37.00 Operating Room	0												
38.00 Recovery Room	0												
39.00 Delivery Room and Labor Room	0												
40.00 Anesthesiology	0												
41.00 Radiology - Diagnostic	0												
41.01 CAT Scan	0												
41.02 Ultra Sound	0												
41.03 Magnetic Resonance Imaging (MRI)	0												
43.00 Radioisotope	0												
44.00 Laboratory	0												
44.01 Pathological Lab	0												
47.00 Blood Storing and Processing	0												
49.00 Respiratory Therapy	0												
50.00 Physical Therapy	0												
51.00 Occupational Therapy	0												
52.00 Speech Pathology	0												
53.00 Electrocardiology	0												
53.01 Cardiac Catheterization Laboratory	0												
54.00 Electroencephalography	0												
55.00 Medical Supplies Charged to Patients	0												
55.30 Impl. Dev. Charged to Patient	0												
56.00 Drugs Charged to Patients	0												
57.00 Renal Dialysis	0												
58.00 ASC (Non-Distinct Part)	0												
59.00 PHP	0												
59.01	0												
59.02	0												
59.03	0												
60.00 Clinic	0												
60.01 Other Clinic Services	0												
61.00 Emergency	0												
62.00 Observation Beds	0												
71.00	0												
82.00	0												
83.00	0												
84.00	0												
85.00	0												
86.00	0												
NONREIMBURSABLE COST CENTERS													
96.00 Gift, Flower, Coffee Shop & Canteen	0												
97.00 Research	0												
98.00 Physicians' Private Office	0												
99.00 Nonpaid Workers	0												
99.01	0												
99.02	0												
99.03	0												
99.04	0												
99.05	0												
100.00 Public Relations	0												
100.01 Community Health Education	0												
100.02 Non Reimburse Unused	0												
100.03 Other Nonreimbursable	0												
100.04	0												
101.00 TOTAL	<u>(\$1,188,086)</u>	<u>(573,161)</u>	<u>(614,925)</u>	<u>0</u>									

(To Sch 10)

Provider Name							Fiscal Period		Provider NPI		Adjustments
WEST ANAHEIM MEDICAL CENTER							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010		1871501916		17
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>MEMORANDUM ADJUSTMENTS</u>											
1							The Psychiatric cost was reported in the cost report on line 31, Subprovider. The costs on line 31 will be combined with Adults and Pediatrics, line 25.00, after step-down. This is done in accordance with 42 CFR 413.20, 413.24, and 413.53(b) CMS Pub. 15-1, Sections 2202.7, 2300, 2304, 2336, and 2404				
2							The services provided to Medi-Cal inpatients in Noncontract acute hospitals are subject to various reimbursement limitations identified in AB 5 and AB 1183. These limitations are addressed on Noncontract Schedule A and are incorporated on Noncontract Schedule 1, Line 9. W&I Code Sections 14105.19 and 14166.245				

Provider Name							Fiscal Period		Provider NPI		Adjustments
WEST ANAHEIM MEDICAL CENTER							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010		1871501916		17
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 COSTS											
3	10A	A			3.00	7 New Cap Rel Costs-Bldg & Fixtures To adjust building lease subject to sale and lease back provision. 42 CFR 413.134 CMS Pub. 15-1, Sections 104.10, 110.	\$4,311,117	(\$573,161)	\$3,737,956 *		
4	10A	A			3.00	New Cap Rel Costs-Bldg & Fixtures	* \$3,737,956	(\$42,835)	\$3,695,121		
	10A	A			4.00	New Cap Rel Costs-Movable Equipment	481,801	(42,155)	439,646		
	10A	A			6.00	Administrative and General To adjust reported home office costs to agree with the Prime Healthcare Services, Inc. Home Office Audit Report for fiscal period ended December 31, 2010. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304	11,641,433	(529,935)	11,111,498		

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments
WEST ANAHEIM MEDICAL CENTER							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010			1871501916		17
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 STATISTICS</u>												
5	9	B-1			6.00	3,4	Administrative and General (Square Feet)	15,755	671	16,426		
	9	B-1			12.00	3,4,8,10	Cafeteria	4,063	(473)	3,590		
	9	B-1			14.00	3,4,8,10	Nursing Administration	2,868	(1,372)	1,496		
	9	B-1			17.00	3,4,8,10	Medical Records and Library	2,191	176	2,367		
	9	B-1				3,4	3,4 Total - Square Feet	165,348	(998)	164,350		
	9	B-1			8.00	8	Total - Square Feet	122,717	(1,669)	121,048		
	9	B-1			10.00	10	Total - Square Feet	120,862	(1,669)	119,193		
							To adjust square footage statistics to agree with the provider's 2010 square footage study. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306					

Provider Name							Fiscal Period		Provider NPI		Adjustments
WEST ANAHEIM MEDICAL CENTER							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010		1871501916		17
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 PATIENT DAYS</u>											
6	Contract 4	D-1	I	XIX	1.00	1	Adults and Pediatrics - Total	23,036	7,221	30,257	
	Contract 4A	D-1	I	XIX	1.00	1	Subprovider - Total	7,221	(7,221)	0	
							To reclassify psychiatric total inpatient days to the Adults and Pediatrics in conjunction with adjustment 1. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2300 and 2336.1				

Provider Name							Fiscal Period	Provider NPI	Adjustments	
WEST ANAHEIM MEDICAL CENTER							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1871501916	17	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report								
		Work Sheet	Part	Title	Line	Col.				
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT										
7	4	D-1	I	XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics	843	423	1,266
	4A	D-1	I	XIX	43.00	4	Medi-Cal Days - Intensive Care Unit	200	41	241
8	6	D-4		XIX	37.00	2	Medi-Cal Ancillary Charges - Operating Room	\$1,395,444	\$358,572	\$1,754,016
	6	D-4		XIX	41.00	2	Medi-Cal Ancillary Charges - Radiology-Diagnostic	151,943	49,925	201,868
	6	D-4		XIX	41.01	2	Medi-Cal Ancillary Charges - CAT Scan	291,118	46,708	337,826
	6	D-4		XIX	41.02	2	Medi-Cal Ancillary Charges - Ultrasound	61,603	17,198	78,801
	6	D-4		XIX	41.03	2	Medi-Cal Ancillary Charges - Magnetic Resonance Imaging	38,577	5,138	43,715
	6	D-4		XIX	43.00	2	Medi-Cal Ancillary Charges - Radioisotope	48,468	1,846	50,314
	6	D-4		XIX	44.00	2	Medi-Cal Ancillary Charges - Laboratory	933,659	334,412	1,268,071
	6	D-4		XIX	47.00	2	Medi-Cal Ancillary Charges - Blood Storing, Processing and Transfusion	76,358	26,910	103,268
	6	D-4		XIX	49.00	2	Medi-Cal Ancillary Charges - Respiratory Therapy	1,473,493	1,991,797	3,465,290
	6	D-4		XIX	50.00	2	Medi-Cal Ancillary Charges - Physical Therapy	75,855	11,359	87,214
	6	D-4		XIX	53.00	2	Medi-Cal Ancillary Charges - Electrocardiology	229,645	24,322	253,967
	6	D-4		XIX	53.01	2	Medi-Cal Ancillary Charges - Cardiac Catheterization Laboratory	355,496	98,451	453,947
	6	D-4		XIX	54.00	2	Medi-Cal Ancillary Charges - Electroencephalography	8,037	3,349	11,386
	6	D-4		XIX	55.00	2	Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients	630,921	71,581	702,502
	6	D-4		XIX	55.30	2	Medi-Cal Ancillary Charges - Impl. Dev. Charged to Patients	176,691	78,953	255,644
	6	D-4		XIX	56.00	2	Medi-Cal Ancillary Charges - Drugs Charged to Patients	1,560,623	692,309	2,252,932
	6	D-4		XIX	57.00	2	Medi-Cal Ancillary Charges - Renal Dialysis	115,020	205,564	320,584
	6	D-4		XIX	61.00	2	Medi-Cal Ancillary Charges - Emergency	389,947	66,447	456,394
	6	D-4		XIX	101.00	2	Medi-Cal Ancillary Charges - Total	8,012,898	4,084,841	12,097,739
9	2	E-3	III	XIX	10.00	1	Medi-Cal Routine Service Charges	\$3,823,524	\$2,792,091	\$6,615,615
	2	E-3	III	XIX	11.00	1	Medi-Cal Ancillary Service Charges	8,012,898	4,084,841	12,097,739
10	3	E-3	III	XIX	33.00	1	Medi-Cal Deductibles	\$5,116	\$2,017	\$7,133
	3	E-3	III	XIX	36.00	1	Medi-Cal Coinsurance	31,045	20,130	51,175
	1	E-3	III	XIX	57.00	1	Medi-Cal Interim payments	2,514,301	996,635	3,510,936

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Provider Name							Fiscal Period			Provider NPI		Adjustments
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Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
<u>ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT</u>												
<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: January 1, 2010 through December 31, 2010 Payment Period: January 1, 2010 through August 31, 2011 Report Date: September 26, 2011 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Sections 51173, 51511, 51541, and 51542</p>												

Provider Name							Fiscal Period			Provider NPI		Adjustments
WEST ANAHEIM MEDICAL CENTER							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010			1871501916		17
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Adj. No.	Audit Report	Cost Report										
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ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - CONTRACT												
11	Contract 4	D-1	I	V	9.00	1	Medi-Cal Days - Adults and Pediatrics	779	(459)	320		
	Contract 4A	D-1	I	V	43.00	4	Medi-Cal Days - Intensive Care Unit	167	(116)	51		
12	Contract 6	D-4		V	37.00	2	Medi-Cal Ancillary Charges - Operating Room	\$872,210	(\$676,639)	\$195,571		
	Contract 6	D-4		V	40.00	2	Medi-Cal Ancillary Charges - Anesthesiology	129,700	(93,450)	36,250		
	Contract 6	D-4		V	41.00	2	Medi-Cal Ancillary Charges - Radiology-Diagnostic	132,766	(73,765)	59,001		
	Contract 6	D-4		V	41.01	2	Medi-Cal Ancillary Charges - CAT Scan	285,855	(170,500)	115,355		
	Contract 6	D-4		V	41.02	2	Medi-Cal Ancillary Charges - Ultrasound	157,467	(131,358)	26,109		
	Contract 6	D-4		V	41.03	2	Medi-Cal Ancillary Charges - Magnetic Resonance Imaging	54,715	(43,973)	10,742		
	Contract 6	D-4		V	43.00	2	Medi-Cal Ancillary Charges - Radioisotope	28,187	(15,757)	12,430		
	Contract 6	D-4		V	44.00	2	Medi-Cal Ancillary Charges - Laboratory	688,404	(342,112)	346,292		
	Contract 6	D-4		V	47.00	2	Medi-Cal Ancillary Charges - Blood Storing, Processing and Transfusion	135,315	(112,910)	22,405		
	Contract 6	D-4		V	49.00	2	Medi-Cal Ancillary Charges - Respiratory Services	2,294,550	(1,613,766)	680,784		
	Contract 6	D-4		V	50.00	2	Medi-Cal Ancillary Charges - Physical Therapy	37,692	(7,610)	30,082		
	Contract 6	D-4		V	52.00	2	Medi-Cal Ancillary Charges - Speech Pathology	0	3,902	3,902		
	Contract 6	D-4		V	53.00	2	Medi-Cal Ancillary Charges - Electrocardiology	302,013	(274,954)	27,059		
	Contract 6	D-4		V	53.01	2	Medi-Cal Ancillary Charges - Cardiac Catherization Laboratory	426,487	(227,910)	198,577		
	Contract 6	D-4		V	54.00	2	Medi-Cal Ancillary Charges - Electroencephalography	10,716	(8,707)	2,009		
	Contract 6	D-4		V	55.00	2	Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients	499,848	(208,369)	291,479		
	Contract 6	D-4		V	56.00	2	Medi-Cal Ancillary Charges - Drugs Charged to Patients	1,311,167	(620,433)	690,734		
	Contract 6	D-4		V	57.00	2	Medi-Cal Ancillary Charges - Renal Dialysis	48,210	23,295	71,505		
	Contract 6	D-4		V	61.00	2	Medi-Cal Ancillary Charges - Emergency Room	485,857	(352,957)	132,900		
	Contract 6	D-4		V	101.00	2	Medi-Cal Ancillary Charges - Total	7,901,159	(4,947,973)	2,953,186		
13	Contract 2	E-3	III	V	10.00	1	Medi-Cal Routine Service Charges	\$3,934,250	(\$2,787,650)	\$1,146,600		
	Contract 2	E-3	III	V	11.00	1	Medi-Cal Ancillary Service Charges	7,901,159	(4,947,973)	2,953,186		
14	Contract 3	E-3	III	V	36.00	1	Medi-Cal Coinsurance	\$0	\$22,976	\$22,976		

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Provider Name							Fiscal Period			Provider NPI		Adjustments
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ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - CONTRACT

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To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary Payment Data:
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 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
WEST ANAHEIM MEDICAL CENTER							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010		1871501916		17
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Audit Report	Cost Report									
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<u>ADJUSTMENTS TO OTHER MATTERS</u>											
15	Contract 1	N/A					Credit Balances 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	\$783	\$783	
16	Contract 1	E-3	III	V	59.00	1	Protested Amounts To eliminate protested amounts. 42 CFR 413.20, 413.24, and 413.5 CMS Pub. 15-1 Sections 2300 and 2304 CMS Pub. 15-2, Section 115.2	\$212,271	(\$212,271)	\$0	
17	1	E-3	III	XIX	59.00	1	Protested Amounts To eliminate protested amounts. 42 CFR 413.20, 413.24, and 413.5 CMS Pub. 15-1 Sections 2300 and 2304 CMS Pub. 15-2, Section 115.2	\$236,856	(\$236,856)	\$0	