

**REPORT
ON THE
COST REPORT REVIEW**

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

**FISCAL PERIOD ENDED
MARCH 31, 2010**

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

**Section Chief: Margaret A. Varho
Audit Supervisor: Henry Igboke
Auditor: Favio Arrieta**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

Date: October 11, 2013

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

WESTERN MEDICAL CENTER SANTA ANA
NATIONAL PROVIDER IDENTIFIER (NPI) 1982697678
FISCAL PERIOD ENDED MARCH 31, 2010

We have examined the provider's Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

In our opinion, the audited combined settlement for the fiscal period due the State in the amount of \$1,202, and the audited costs presented in the Summary of Findings represent a proper determination in accordance with the reimbursement principles of applicable programs.

This audit report includes the:

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

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

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

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

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

(Original signed by Margaret Varho)

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

Certified

SUMMARY OF FINDINGS

Provider Name:
WESTERN MEDICAL CENTER SANTA ANA

Fiscal Period Ended:
MARCH 31, 2010

	SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1) Provider NPI: 1982697678		
Reported	\$ 0	
Net Change	\$ (1,202)	
Audited Amount Due Provider (State)	\$ (1,202)	
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: 1982697678		
Reported		\$ 21,538,152
Net Change		\$ (373,576)
Audited Cost		\$ 21,164,575
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)	\$ (1,202)	
9. Total Medi-Cal Cost		\$ 21,164,575

SUMMARY OF FINDINGS

Provider Name:
WESTERN MEDICAL CENTER SANTA ANA

Fiscal Period Ended:
MARCH 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)		\$ (1,202)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
WESTERN MEDICAL CENTER SANTA ANA

Fiscal Period Ended:
MARCH 31, 2010

Provider NPI:
1982697678

		REPORTED	AUDITED
1.	Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ 0	\$ 12,816
2.	Excess Reasonable Cost Over Charges (Schedule 2)	\$ 0	\$ 0
3.	Medi-Cal Inpatient Hospital Based Physician Services	\$ 0	N/A
4.		\$ 0	\$ 0
5.	TOTAL COST-Reimbursable to Provider (Lines 1 through 4)	\$ 0	\$ 12,816
6.	Interim Payments (Adj 9)	\$ 0	\$ (14,018)
7.	Balance Due Provider (State)	\$ 0	\$ (1,202)
8.	Duplicate Payments (Adj)	\$ 0	\$ 0
9.		\$ 0	\$ 0
10.		\$ 0	\$ 0
11.	TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ 0	\$ (1,202)
		(To Summary of Findings)	

COMPUTATION OF LESSER OF
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:
WESTERN MEDICAL CENTER SANTA ANAFiscal Period Ended:
MARCH 31, 2010Provider NPI:
1982697678

	REPORTED	AUDITED
REASONABLE COST OF MEDI-CAL INPATIENT SERVICES		
1. Cost of Covered Services (Schedule 3)	\$ 0	\$ 12,816
CHARGES FOR MEDI-CAL INPATIENT SERVICES		
2. Inpatient Routine Service Charges (Adj 8)	\$ 0	\$ 44,200
3. Inpatient Ancillary Service Charges (Adj 8)	\$ 0	\$ 44,704
4. Total Charges - Medi-Cal Inpatient Services	\$ 0	\$ 88,904
5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ 0	\$ 76,088
6. Excess of Reasonable Cost Over Customary Charges (Line 1 minus Line 4)	\$ 0	\$ 0
	(To Schedule 1)	

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

COMPUTATION OF
MEDI-CAL NET COSTS OF COVERED SERVICES

Provider Name:
WESTERN MEDICAL CENTER SANTA ANA

Fiscal Period Ended:
MARCH 31, 2010

Provider NPI:
1982697678

	REPORTED	AUDITED
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ 0	\$ 6,845
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ 0	\$ 5,971
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	\$ 12,816
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	\$ (See Schedule 1)	\$ 0
8. SUBTOTAL	\$ 0	\$ 12,816 (To Schedule 2)
9. Coinsurance (Adj)	\$ 0	\$ 0
10. Patient and Third Party Liability (Adj)	\$ 0	\$ 0
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ 0	\$ 12,816 (To Schedule 1)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
WESTERN MEDICAL CENTER SANTA ANAFiscal Period Ended:
MARCH 31, 2010Provider NPI:
1982697678

GENERAL SERVICE UNIT NET OF SWING-BED COSTS

REPORTED	AUDITED
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INPATIENT DAYS

1. Total Inpatient Days (include private & swing-bed) (Adj)	29,334	29,334
2. Inpatient Days (include private, exclude swing-bed)	29,334	29,334
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj)	29,334	29,334
5. Medicare NF Swing-Bed Days through Dec 31 (Adj)	0	0
6. Medicare NF Swing-Bed Days after Dec 31 (Adj)	0	0
7. Medi-Cal NF Swing-Bed Days through July 31 (Adj)	0	0
8. Medi-Cal NF Swing-Bed Days after July 31 (Adj)	0	0
9. Medi-Cal Days (excluding swing-bed) (Adj)	0	0

SWING-BED ADJUSTMENT

17. Medicare NF Swing-Bed Rates through Dec 31 (Adj)	\$ 0.00	\$ 0.00
18. Medicare NF Swing-Bed Rates after Dec 31 (Adj)	\$ 0.00	\$ 0.00
19. Medi-Cal NF Swing-Bed Rates through July 31 (Adj)	\$ 0.00	\$ 0.00
20. Medi-Cal NF Swing-Bed Rates after July 31 (Adj)	\$ 0.00	\$ 0.00
21. Total Routine Serv Cost (Sch 8, Line 25, Col 27)	\$ 28,549,429	\$ 28,555,666
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)	\$ 28,549,429	\$ 28,555,666

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 84,894,850	\$ 84,894,850
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 84,894,850	\$ 84,894,850
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 0.336292	\$ 0.336365
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)	\$ 2,894.08	\$ 2,894.08
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)	\$ 28,549,429	\$ 28,555,666

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 973.25	\$ 973.47
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 0	\$ 0
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 0	\$ 5,971
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 0	\$ 5,971

(To Schedule 3)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
WESTERN MEDICAL CENTER SANTA ANAFiscal Period Ended:
MARCH 31, 2010Provider NPI:
1982697678

SPECIAL CARE AND/OR NURSERY UNITS		REPORTED	AUDITED
NURSERY			
1.	Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 1,537,357	\$ 1,537,008
2.	Total Inpatient Days (Adj)	5,258	5,258
3.	Average Per Diem Cost	\$ 292.38	\$ 292.32
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)	\$ 16,799,744	\$ 16,794,660
7.	Total Inpatient Days (Adj)	9,539	9,539
8.	Average Per Diem Cost	\$ 1,761.16	\$ 1,760.63
9.	Medi-Cal Inpatient Days (Adj)	0	0
10.	Cost Applicable to Medi-Cal	\$ 0	\$ 0
BURN INTENSIVE CARE UNIT			
11.	Total Inpatient Routine Cost (Sch 8, Line 28, Col 27)	\$ 2,684,392	\$ 2,684,345
12.	Total Inpatient Days (Adj)	1,173	1,173
13.	Average Per Diem Cost	\$ 2,288.48	\$ 2,288.44
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 30, Col 27)	\$ 4,193,719	\$ 4,191,422
17.	Total Inpatient Days (Adj)	2,974	2,974
18.	Average Per Diem Cost	\$ 1,410.13	\$ 1,409.36
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 31, 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 (AUGUST 1, 2008 THROUGH JULY 31, 2009)			
26.	Per Diem Rate (Adj 6)	\$ 0.00	\$ 351.26
27.	Medi-Cal Inpatient Days (Adj 6)	0	17
28.	Cost Applicable to Medi-Cal	\$ 0	\$ 5,971
ADMINISTRATIVE DAYS			
29.	Per Diem Rate (Adj)	\$ 0.00	\$ 0.00
30.	Medi-Cal Inpatient Days (Adj)	0	0
31.	Cost Applicable to Medi-Cal	\$ 0	\$ 0
32.	Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,28,31)	\$ 0	\$ 5,971

(To Schedule 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
WESTERN MEDICAL CENTER SANTA ANA

Fiscal Period Ended:
MARCH 31, 2010

Provider NPI:
1982697678

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

(To Schedule 4)

COMPUTATION OF MEDI-CAL CONTRACT COST

Provider Name:
WESTERN MEDICAL CENTER SANTA ANA

Fiscal Period Ended:
MARCH 31, 2010

Provider NPI:
1982697678

		REPORTED	AUDITED
1.	Net Cost of Covered Services Rendered to Medi-Cal Patients (Contract Sch 3)	\$ 21,538,152	\$ 21,164,575
2.	Excess Reasonable Cost Over Charges (Contract Sch 2)	\$ 0	\$ 0
3.	Medi-Cal Inpatient Hospital Based Physician Services	\$ 0	N/A
4.		\$ 0	\$ 0
5.	Subtotal (Sum of Lines 1 through 4)	\$ 21,538,152	\$ 21,164,575
6.	\$	\$ 0	\$ 0
7.		\$ 0	\$ 0
8.	Total Medi-Cal Cost (Sum of Lines 5 through 7)	\$ 21,538,152	\$ 21,164,575
(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:
WESTERN MEDICAL CENTER SANTA ANA

Fiscal Period Ended:
MARCH 31, 2010

Provider NPI:
1982697678

	REPORTED	AUDITED
REASONABLE COST OF MEDI-CAL INPATIENT SERVICES		
1. Cost of Covered Services (Contract Sch 3)	\$ <u>21,538,152</u>	\$ <u>21,265,176</u>
CHARGES FOR MEDI-CAL INPATIENT SERVICES		
2. Inpatient Routine Service Charges (Adj 4)	\$ <u>35,655,075</u>	\$ <u>33,875,855</u>
3. Inpatient Ancillary Service Charges (Adj 4)	\$ <u>69,393,756</u>	\$ <u>59,353,139</u>
4. Total Charges - Medi-Cal Inpatient Services	\$ <u>105,048,831</u>	\$ <u>93,228,994</u>
5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ <u>83,510,680</u>	\$ <u>71,963,818</u>
6. Excess of Reasonable Cost Over Customary Charges (Line 1 minus Line 4)	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>
	(To Contract Sch 1)	

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

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

Provider Name:
WESTERN MEDICAL CENTER SANTA ANA

Fiscal Period Ended:
MARCH 31, 2010

Provider NPI:
1982697678

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

	REPORTED	AUDITED
1. Total Inpatient Days (include private & swing-bed) (Adj)	29,334	29,334
2. Inpatient Days (include private, exclude swing-bed)	29,334	29,334
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj)	29,334	29,334
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 2)	6,222	6,684

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)	\$ 28,549,429	\$ 28,555,666
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)	\$ 28,549,429	\$ 28,555,666

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges) (Adj)	\$ 84,894,850	\$ 84,894,850
29. Private Room Charges (excluding swing-bed charges) (Adj)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges) (Adj)	\$ 84,894,850	\$ 84,894,850
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 0.336292	\$ 0.336365
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)	\$ 2,894.08	\$ 2,894.08
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)	\$ 28,549,429	\$ 28,555,666

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 973.25	\$ 973.47
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 6,055,562	\$ 6,506,673
40. Cost Applicable to Medi-Cal (Contract Sch 4A)	\$ 3,597,918	\$ 4,973,219
41. Cost Applicable to Medi-Cal (Contract Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39, 40 & 41)	\$ 9,653,480	\$ 11,479,892

(To Contract Sch 3)

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

Provider Name:
WESTERN MEDICAL CENTER SANTA ANA

Fiscal Period Ended:
MARCH 31, 2010

Provider NPI:
1982697678

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 1,537,357	\$ 1,537,008
2. Total Inpatient Days (Adj)	5,258	5,258
3. Average Per Diem Cost	\$ 292.38	\$ 292.32
4. Medi-Cal Inpatient Days (Adj 2)	3,664	3,577
5. Cost Applicable to Medi-Cal	\$ 1,071,280	\$ 1,045,629
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 16,799,744	\$ 16,794,660
7. Total Inpatient Days (Adj)	9,539	9,539
8. Average Per Diem Cost	\$ 1,761.16	\$ 1,760.63
9. Medi-Cal Inpatient Days (Adj 2)	640	566
10. Cost Applicable to Medi-Cal	\$ 1,127,142	\$ 996,517
BURN INTENSIVE CARE UNIT		
11. Total Inpatient Routine Cost (Sch 8, Line 28, Col 27)	\$ 2,684,392	\$ 2,684,345
12. Total Inpatient Days (Adj)	1,173	1,173
13. Average Per Diem Cost	\$ 2,288.48	\$ 2,288.44
14. Medi-Cal Inpatient Days (Adj 2)	256	224
15. Cost Applicable to Medi-Cal	\$ 585,851	\$ 512,611
NEONATAL INTENSIVE CARE UNIT		
16. Total Inpatient Routine Cost (Sch 8, Line 30, Col 27)	\$ 4,193,719	\$ 4,191,422
17. Total Inpatient Days (Adj)	2,974	2,974
18. Average Per Diem Cost	\$ 1,410.13	\$ 1,409.36
19. Medi-Cal Inpatient Days (Adj 2)	577	1,716
20. Cost Applicable to Medi-Cal	\$ 813,645	\$ 2,418,462
SURGICAL INTENSIVE CARE UNIT		
21. Total Inpatient Routine Cost (Sch 8, Line 31, 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)	\$ 3,597,918	\$ 4,973,219

(To Contract Sch 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
WESTERN MEDICAL CENTER SANTA ANA

Fiscal Period Ended:
MARCH 31, 2010

Provider NPI:
1982697678

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

Fiscal Period Ended:
MARCH 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	ADMINISTRATIVE & GENERAL 6.00
ANCILLARY COST CENTERS												
37.00 Operating Room	0	108,616	0	0	0	0	0	0	0	0	10,472,762	2,092,833
38.00 Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00 Delivery Room and Labor Room	0	45,259	0	0	0	0	0	0	0	0	3,880,215	775,406
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
41.00 Radiology - Diagnostic	0	50,564	0	0	0	0	0	0	0	0	6,195,513	1,238,086
41.01 Endoscopy	0	7,183	0	0	0	0	0	0	0	0	736,536	147,186
41.02	0	0	0	0	0	0	0	0	0	0	0	0
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
43.00 Radioisotope	0	4,757	0	0	0	0	0	0	0	0	387,710	77,478
44.00 Laboratory	0	52,800	0	0	0	0	0	0	0	0	5,892,102	1,177,453
44.01 Pathological Lab	0	0	0	0	0	0	0	0	0	0	0	0
46.00 Whole Blood	0	0	0	0	0	0	0	0	0	0	0	0
47.00 Blood Storing and Processing	0	0	0	0	0	0	0	0	0	0	1,656,902	331,108
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	0	39,531	0	0	0	0	0	0	0	0	3,109,469	621,383
50.00 Physical Therapy	0	9,524	0	0	0	0	0	0	0	0	760,908	152,057
51.00 Occupational Therapy	0	4,674	0	0	0	0	0	0	0	0	344,760	68,895
52.00 Speech Pathology	0	2,426	0	0	0	0	0	0	0	0	175,716	35,114
53.00 Electrocardiology	0	4,921	0	0	0	0	0	0	0	0	379,998	75,937
53.01 Cardiac Catheterization Laboratory	0	20,607	0	0	0	0	0	0	0	0	2,687,784	537,116
54.00 Electroencephalography	0	4,030	0	0	0	0	0	0	0	0	364,760	72,892
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0	9,911,413	1,980,656
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	6,797,878	1,358,460
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	895,628	178,979
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
59.01	0	0	0	0	0	0	0	0	0	0	0	0
59.02	0	0	0	0	0	0	0	0	0	0	0	0
59.03	0	0	0	0	0	0	0	0	0	0	0	0
60.00 Clinic	0	23,075	0	0	0	0	0	0	0	0	2,192,684	438,177
60.01 Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0	0
61.00 Emergency	0	68,152	0	0	0	0	0	0	0	0	5,607,992	1,120,678
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
71.00	0	0	0	0	0	0	0	0	0	0	0	0
82.00	0	0	0	0	0	0	0	0	0	0	0	0
83.00 Kidney Acquisition	0	5,349	0	0	0	0	0	0	0	0	831,472	166,158
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	28,082	5,612
97.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
98.00 Physicians' Private Office	0	489	0	0	0	0	0	0	0	0	39,770	7,947
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 Doctor's Meals	0	5,701	0	0	0	0	0	0	0	0	762,134	152,302
100.01 Marketing	0	3,587	0	0	0	0	0	0	0	0	281,777	56,309
100.02 Vacant Space	0	0	0	0	0	0	0	0	0	0	228,737	45,710
100.03	0	0	0	0	0	0	0	0	0	0	0	0
100.04	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	1,224,807	0	148,858,156	24,792,723							

Provider Name:
WESTERN MEDICAL CENTER SANTA ANA

Fiscal Period Ended:
MARCH 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	1,192,898	0	385,331	0	126,790	0	178,365	79,372	21,221	456,215	0
38.00 Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00 Delivery Room and Labor Room	0	533,301	0	172,267	0	52,832	0	114,015	24,414	942	138,562	0
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
41.00 Radiology - Diagnostic	0	572,451	0	184,913	0	59,024	0	15,034	28,576	7,600	439,837	0
41.01 Endoscopy	0	147,547	0	47,661	0	8,385	0	20,137	8,777	175	15,508	0
41.02	0	0	0	0	0	0	0	0	0	0	0	0
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
43.00 Radioisotope	0	51,835	0	16,744	0	5,553	0	0	163	142	11,078	0
44.00 Laboratory	0	301,962	0	97,540	0	61,634	0	0	0	7,300	611,545	0
44.01 Pathological Lab	0	0	0	0	0	0	0	0	0	0	0	0
46.00 Whole Blood	0	0	0	0	0	0	0	0	0	0	0	0
47.00 Blood Storing and Processing	0	20,039	0	6,473	0	0	0	0	0	0	10,779	0
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	0	10,949	0	35,367	0	46,146	0	0	16,713	1,114	239,235	0
50.00 Physical Therapy	0	177,969	0	57,488	0	11,118	0	0	21	0	11,474	0
51.00 Occupational Therapy	0	3,596	0	1,161	0	5,456	0	0	269	0	6,582	0
52.00 Speech Pathology	0	3,636	0	1,175	0	2,832	0	0	0	0	5,873	0
53.00 Electrocardiology	0	0	0	0	0	5,744	0	0	164	0	67,666	0
53.01 Cardiac Catheterization Laboratory	0	266,408	0	86,055	0	24,055	0	22,726	88,760	130	101,377	0
54.00 Electroencephalography	0	35,553	0	11,484	0	4,704	0	0	226	0	10,957	0
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	967,568	0	720,231	0
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	4,746,644	687,416	0
57.00 Renal Dialysis	0	6,141	0	1,984	0	0	0	0	0	0	21,477	0
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
59.01	0	0	0	0	0	0	0	0	0	0	0	0
59.02	0	0	0	0	0	0	0	0	0	0	0	0
59.03	0	0	0	0	0	0	0	0	0	0	0	0
60.00 Clinic	0	580,127	0	187,393	0	26,935	0	27,482	2,308	27,143	16,560	0
60.01 Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0	0
61.00 Emergency	0	348,141	0	112,457	0	79,555	0	176,031	19,937	4,328	156,737	0
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
71.00	0	0	0	0	0	0	0	0	0	0	0	0
82.00	0	0	0	0	0	0	0	0	0	0	0	0
83.00 Kidney Acquisition	0	39,432	0	12,737	0	6,244	0	12,139	1	0	94	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	92,075	0	29,742	0	0	0	0	0	0	0	0
97.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
98.00 Physicians' Private Office	0	0	0	0	0	571	0	0	10	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 Doctor's Meals	0	0	0	0	0	6,655	0	0	0	0	0	0
100.01 Marketing	0	4,363	0	1,409	0	4,188	0	0	0	0	0	0
100.02 Vacant Space	0	749,975	0	0	0	0	0	0	0	0	0	0
100.03	0	0	0	0	0	0	0	0	0	0	0	0
100.04	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	8,985,806	1,068,010	2,633,236	2,350,025	1,189,665	0	1,796,939	1,361,381	4,844,104	4,835,817	593,479

Provider Name:
WESTERN MEDICAL CENTER SANTA ANA

Fiscal Period Ended:
MARCH 31, 2010

TRIAL BALANCE EXPENSES	ALLOC COST	ALLOC COST	ALLOC COST	NON-PHYSICIAN ANESTH	NURSING SCHOOL	INT & RES SALARY & FRINGES	INT & RES PROGRAM	PARAMED EDUCAT	SUBTOTAL	POST STEP-DOWN ADJUSTMENT	TOTAL COST
	19.00	19.02	19.03	20.00	21.00	22.00	23.00	24.00	25.00	26.00	27.00
GENERAL SERVICE COST CENTER											
1.00 Old Cap Rel Costs-Bldg & Fixtures											
2.00 Old Cap Rel Costs-Movable Equipment											
3.00 New Cap Rel Costs-Bldg & Fixtures											
4.00 New Cap Rel Costs-Movable Equipment											
4.01											
4.02											
4.03											
4.04											
4.05											
4.06											
4.07											
4.08											
5.00 Employee Benefits											
6.01 Non-Patient Telephones											
6.02 Data Processing											
6.03 Purchasing/Receiving											
6.04 Patient Admitting											
6.05 Patient Business Office											
6.06											
6.07											
6.08											
6.00 Administrative and General											
7.00 Maintenance and Repairs											
8.00 Operation of Plant											
9.00 Laundry and Linen Service											
10.00 Housekeeping											
11.00 Dietary											
12.00 Cafeteria											
13.00 Maintenance of Personnel											
14.00 Nursing Administration											
15.00 Central Services & Supply											
16.00 Pharmacy											
17.00 Medical Records and Library											
18.00 Social Service											
19.00											
19.02	0										
19.03	0	0									
20.00	0	0	0								
21.00 Nursing School	0	0	0	0							
22.00 Intern & Res Service-Salary & Fringes	0	0	0	0		0					
23.00 Intern & Res Other Program	0	0	0	0		0		0			
24.00 Paramedical Ed Program	0	0	0	0		0		0			
INPATIENT ROUTINE COST CENTER:											
25.00 Adults & Pediatrics (Gen Routine)	0	0	0	0		17,014	357,716	0	28,555,666		28,555,666
26.00 Intensive Care Unit	0	0	0	0		0	0	0	16,794,660		16,794,660
28.00 Burn Intensive Care Unit	0	0	0	0		0	0	0	2,684,345		2,684,345
30.00 Neonatal Intensive Care Unit	0	0	0	0		0	0	0	4,191,422		4,191,422
31.00 Surgical Intensive Care	0	0	0	0		0	0	0	0	0	0
31.01 Subprovider I	0	0	0	0		0	0	0	0	0	0
31.02 Subprovider II	0	0	0	0		0	0	0	0	0	0
32.00	0	0	0	0		0	0	0	0	0	0
33.00 Nursery	0	0	0	0		0	0	0	1,537,008		1,537,008
34.00 Medicare Certified Nursing Facility	0	0	0	0		0	0	0	0	0	0
35.00 Distinct Part Nursing Facility	0	0	0	0		0	0	0	0	0	0
36.00 Adult Subacute Care Unit	0	0	0	0		0	0	0	0	0	0
36.01 Subacute Care Unit II	0	0	0	0		0	0	0	0	0	0
36.02 Transitional Care Unit	0	0	0	0		0	0	0	0	0	0

Provider Name:
WESTERN MEDICAL CENTER SANTA ANA

Fiscal Period Ended:
MARCH 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	TOTAL
										STEP-DOWN ADJUSTMENT 26.00	COST 27.00
ANCILLARY COST CENTERS											
37.00 Operating Room	0	0	0	0	0	2,982	62,703	0	15,071,472		15,071,472
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	5,691,955		5,691,955
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0		0
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	8,741,033		8,741,033
41.01 Endoscopy	0	0	0	0	0	0	0	0	1,131,912		1,131,912
41.02	0	0	0	0	0	0	0	0	0		0
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0		0
43.00 Radioisotope	0	0	0	0	0	0	0	0	550,703		550,703
44.00 Laboratory	0	0	0	0	0	0	0	0	8,149,535		8,149,535
44.01 Pathological Lab	0	0	0	0	0	0	0	0	0		0
46.00 Whole Blood	0	0	0	0	0	0	0	0	0		0
47.00 Blood Storing and Processing	0	0	0	0	0	0	0	0	2,025,302		2,025,302
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0		0
49.00 Respiratory Therapy	0	0	0	0	0	0	0	0	4,080,376		4,080,376
50.00 Physical Therapy	0	0	0	0	0	0	0	0	1,171,034		1,171,034
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	430,720		430,720
52.00 Speech Pathology	0	0	0	0	0	0	0	0	224,346		224,346
53.00 Electrocardiology	0	0	0	0	0	0	0	0	529,509		529,509
53.01 Cardiac Catheterization Laboratory	0	0	0	0	0	0	0	0	3,814,411		3,814,411
54.00 Electroencephalography	0	0	0	0	0	0	0	0	500,577		500,577
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	13,579,868		13,579,868
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	13,590,397		13,590,397
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	1,104,208		1,104,208
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0		0
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	3,498,809		3,498,809
60.01 Other Clinic Services	0	0	0	0	0	0	0	0	0		0
61.00 Emergency	0	0	0	0	0	789	16,597	0	7,643,241		7,643,241
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 Kidney Acquisition	0	0	0	0	0	0	0	0	1,068,277		1,068,277
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	155,512		155,512
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	48,298		48,298
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 Doctor's Meals	0	0	0	0	0	0	0	0	921,091		921,091
100.01 Marketing	0	0	0	0	0	0	0	0	348,046		348,046
100.02 Vacant Space	0	0	0	0	0	0	0	0	1,024,422		1,024,422
100.03	0	0	0	0	0	0	0	0	0		0
100.04	0	0	0	0	0	0	0	0	0		0
TOTAL	0	0	0	0	0	20,785	437,015	0	148,858,156	0	148,858,156

STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:
WESTERN MEDICAL CENTER SANTA ANA

Fiscal Period Ended:
MARCH 31, 2010

	EMP BENE (GROSS SALARIES)	STAT 5.00 (Adj) (Adj)	STAT 6.01 (Adj) (Adj)	STAT 6.02 (Adj) (Adj)	STAT 6.03 (Adj) (Adj)	STAT 6.04 (Adj) (Adj)	STAT 6.05 (Adj) (Adj)	STAT 6.06 (Adj) (Adj)	STAT 6.07 (Adj) (Adj)	STAT 6.08 (Adj) (Adj)	ADM & GEN (ACCUM COST)	MAINT & REPAIRS (SQ FT) 7.00 (Adj) (Adj)
ANCILLARY COST CENTERS												
37.00	Operating Room	6,292,681									10,472,762	
38.00	Recovery Room										0	
39.00	Delivery Room and Labor Room	2,622,093									3,880,215	
40.00	Anesthesiology										0	
41.00	Radiology - Diagnostic	2,929,396									6,195,513	
41.01	Endoscopy	416,138									736,536	
41.02											0	
42.00	Radiology - Therapeutic										0	
43.00	Radioisotope	275,602									387,710	
44.00	Laboratory	3,058,946									5,892,102	
44.01	Pathological Lab										0	
46.00	Whole Blood										0	
47.00	Blood Storing and Processing										1,656,902	
48.00	Intravenous Therapy										0	
49.00	Respiratory Therapy	2,290,244									3,109,469	
50.00	Physical Therapy	551,773									760,908	
51.00	Occupational Therapy	270,795									344,760	
52.00	Speech Pathology	140,558									175,716	
53.00	Electrocardiology	285,073									379,998	
53.01	Cardiac Catheterization Laboratory	1,193,855									2,687,784	
54.00	Electroencephalography	233,474									364,760	
55.00	Medical Supplies Charged to Patients										9,911,413	
56.00	Drugs Charged to Patients										6,797,878	
57.00	Renal Dialysis										895,628	
58.00	ASC (Non-Distinct Part)										0	
59.01											0	
59.02											0	
59.03											0	
60.00	Clinic	1,336,824									2,192,684	
60.01	Other Clinic Services										0	
61.00	Emergency	3,948,376									5,607,992	
62.00	Observation Beds										0	
71.00											0	
82.00											0	
83.00	Kidney Acquisition	309,872									831,472	
84.00											0	
85.00											0	
86.00											0	
NONREIMBURSABLE COST CENTERS												
96.00	Gift, Flower, Coffee Shop & Canteen										28,082	
97.00	Research										0	
98.00	Physicians' Private Office	28,325									39,770	
99.00	Nonpaid Workers										0	
99.01											0	
99.02											0	
99.03											0	
99.04											0	
99.05											0	
100.00	Doctor's Meals	330,289									762,134	
100.01	Marketing	207,834									281,777	
100.02	Vacant Space										228,737	
100.03											0	
100.04											0	
TOTAL		70,959,077	0	0	0	0	0	0	0	0	124,065,433	0
COST TO BE ALLOCATED		1,224,807	0	0	0	0	0	0	0	0	24,792,723	0
UNIT COST MULTIPLIER - SCH 8		0.017261	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.199836	0.000000

Provider Name:
WESTERN MEDICAL CENTER SANTA ANA

Fiscal Period Ended:
MARCH 31, 2010

	OPER PLANT (SQ FT)	LAUNDRY & LINEN (PAT DAYS)	HOUSE-KEEPING (SQ FEET)	DIETARY (PATIENT DAYS)	CAFETERIA (GROSS SALARIES)	MAINT OF PERSONNEL (# HOUSED)	NURSING ADMIN (NURSE SAL)	CENT SERV & SUPPLY (CST REQ)	PHARMACY (COSTS REQUIS)	MED REC (GROSS REV)	SOC SERV (PATIENT DAYS)	STAT
	8.00	9.00	10.00	11.00	12.00	13.00	14.00	15.00	16.00	17.00	18.00	19.00
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
GENERAL SERVICE COST CENTERS												
1.00	Old Cap Rel Costs-Bldg & Fixtures											
2.00	Old Cap Rel Costs-Movable Equipment											
3.00	New Cap Rel Costs-Bldg & Fixtures											
4.00	New Cap Rel Costs-Movable Equipment											
4.01												
4.02												
4.03												
4.04												
4.05												
4.06												
4.07												
4.08												
5.00	Employee Benefits											
6.01	Non-Patient Telephones											
6.02	Data Processing											
6.03	Purchasing/Receiving											
6.04	Patient Admitting											
6.05	Patient Business Office											
6.06												
6.07												
6.08												
6.00	Administrative and General											
7.00	Maintenance and Repairs											
8.00	Operation of Plant											
9.00	1,431											
10.00	3,085											
11.00	8,656	8,656										
12.00	5,719	5,719										
13.00	Maintenance of Personnel											
14.00	1,577	1,577										
14.00												1,069,527
15.00	4,688	4,688										
15.00												432,551
16.00	3,006	3,006										
16.00												2,881,137
17.00	5,210	5,210										
17.00												2,124,398
18.00	439	439										
18.00												340,362
19.00												
19.02												
19.03												
20.00												
21.00	Nursing School											
22.00												16,753
23.00	Intern & Res Other Program											
24.00	Paramedical Ed Program											
INPATIENT ROUTINE COST CENTERS												
25.00	39,911	27,550	39,911	27,550	13,441,241			601,307	27,659	84,894,850	27,550	
26.00	15,081	9,539	15,081	9,539	8,130,282			493,171	9,846	52,825,400	9,539	
28.00	3,399	1,173	3,399	1,173	1,219,305			54,754		7,150,300	1,173	
30.00	2,489	2,974	2,489	2,974	2,102,358			78,490	1,651	12,167,500	2,974	
31.00	Surgical Intensive Care											
31.01	Subprovider I											
31.02	Subprovider II											
32.00												
33.00	538	5,258	538	5,258	564,051			24,578	36	6,695,025	5,258	
34.00	Medicare Certified Nursing Facility											
35.00	Distinct Part Nursing Facility											
36.00	Adult Subacute Care Unit											
36.01	Subacute Care Unit II											
36.02	Transitional Care Unit											

Provider Name:
WESTERN MEDICAL CENTER SANTA ANA

Fiscal Period Ended:
MARCH 31, 2010

	OPER PLANT (SQ FT) 8.00 (Adj) (Adj)	LAUNDRY & LINEN (PAT DAYS) 9.00 (Adj) (Adj)	HOUSE-KEEPING (SQ FEET) 10.00 (Adj) (Adj)	DIETARY (PATIENT DAYS) 11.00 (Adj) (Adj)	CAFETERIA (GROSS SALARIES) 12.00 (Adj) (Adj)	MAINT OF PERSONNEL (# HOUSED) 13.00 (Adj) (Adj)	NURSING ADMIN (NURSE SAL) 14.00 (Adj) (Adj)	CENT SERV & SUPPLY (CST REQ) 15.00 (Adj) (Adj)	PHARMACY (COSTS) (REQUIS) 16.00 (Adj) (Adj)	MED REC (GROSS REV) 17.00 (Adj) (Adj)	SOC SERV (PATIENT DAYS) 18.00 (Adj) (Adj)	STAT 19.00 (Adj) (Adj)	
ANCILLARY COST CENTERS													
37.00	Operating Room	29,526		29,526			6,292,681		2,898,131	813,054	30,391	67,501,062	
38.00	Recovery Room												
39.00	Delivery Room and Labor Room	13,200		13,200			2,622,093		1,852,549	250,088	1,349	20,501,477	
40.00	Anesthesiology												
41.00	Radiology - Diagnostic	14,169		14,169			2,929,396		244,281	292,718	10,885	65,077,776	
41.01	Endoscopy	3,652		3,652			416,138		327,199	89,905	251	2,294,551	
41.02													
42.00	Radiology - Therapeutic												
43.00	Radioisotope	1,283		1,283			275,602			1,665	203	1,639,117	
44.00	Laboratory	7,474		7,474			3,058,946				10,455	90,483,407	
44.01	Pathological Lab												
46.00	Whole Blood												
47.00	Blood Storing and Processing	496		496								1,594,919	
48.00	Intravenous Therapy												
49.00	Respiratory Therapy	271		2,710			2,290,244		171,200	1,595		35,396,991	
50.00	Physical Therapy	4,405		4,405			551,773			213		1,697,647	
51.00	Occupational Therapy	89		89			270,795		2,756			973,911	
52.00	Speech Pathology	90		90			140,558					869,025	
53.00	Electrocardiology						285,073		1,683			10,011,800	
53.01	Cardiac Catheterization Laboratory	6,594		6,594			1,193,855		369,264	909,221	186	14,999,604	
54.00	Electroencephalography	880		880			233,474			2,317		1,621,122	
55.00	Medical Supplies Charged to Patients								9,911,413			106,564,509	
56.00	Drugs Charged to Patients									6,797,878		101,709,224	
57.00	Renal Dialysis	152		152					1			3,177,684	
58.00	ASC (Non-Distinct Part)												
59.01													
59.02													
59.03													
60.00	Clinic	14,359		14,359			1,336,824		446,538	23,640	38,872	2,450,248	
60.01	Other Clinic Services												
61.00	Emergency	8,617		8,617			3,948,376		2,860,211	204,223	6,198	23,190,590	
62.00	Observation Beds												
71.00													
82.00													
83.00	Kidney Acquisition	976		976			309,872		197,230	12		13,980	
84.00													
85.00													
86.00													
NONREIMBURSABLE COST CENTERS													
96.00	Gift, Flower, Coffee Shop & Canteen	2,279		2,279									
97.00	Research												
98.00	Physicians' Private Office						28,325		100				
99.00	Nonpaid Workers												
99.01													
99.02													
99.03													
99.04													
99.05													
100.00	Doctor's Meals						330,289						
100.01	Marketing	108		108			207,834						
100.02	Vacant Space	18,563											
100.03													
100.04													
TOTAL		222,412	46,494	201,772	46,494	59,044,113	0	29,197,194	13,945,482	6,937,455	715,501,719	46,494	0
COST TO BE ALLOCATED		8,985,806	1,068,010	2,633,236	2,350,025	1,189,665	0	1,796,938	1,361,381	4,844,104	4,835,817	593,479	0
UNIT COST MULTIPLIER - SCH 8		40.401623	22.970928	13.050551	50.544692	0.020149	0.000000	0.061545	0.097622	0.698254	0.006759	12.764646	0.000000

Provider Name:
WESTERN MEDICAL CENTER SANTA ANA

Fiscal Period Ended:
MARCH 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	19.03	20.00	21.00	22.00	23.00	24.00
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(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							
6.06							
6.07							
6.08							
6.00							
7.00							
8.00							
9.00							
10.00							
11.00							
12.00							
13.00							
14.00							
15.00							
16.00							
17.00							
18.00							
19.00							
19.02							
19.03							
20.00							
21.00							
22.00							
23.00							
24.00							
INPATIENT ROUTINE COST CENTERS							
25.00					8,837	8,837	
26.00							
28.00							
30.00							
31.00							
31.01							
31.02							
32.00							
33.00							
34.00							
35.00							
36.00							
36.01							
36.02							

Provider Name:
WESTERN MEDICAL CENTER SANTA ANA

Fiscal Period Ended:
MARCH 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)	19.03 (Adj)	20.00 (Adj)	21.00 (Adj)	22.00 (Adj)	23.00 (Adj)	24.00 (Adj)
ANCILLARY COST CENTERS							
37.00						1,549	1,549
38.00							
39.00							
40.00							
41.00							
41.01							
41.02							
42.00							
43.00							
44.00							
44.01							
46.00							
47.00							
48.00							
49.00							
50.00							
51.00							
52.00							
53.00							
53.01							
54.00							
55.00							
56.00							
57.00							
58.00							
59.01							
59.02							
59.03							
60.00							
60.01							
61.00					410	410	
62.00							
71.00							
82.00							
83.00							
84.00							
85.00							
86.00							
NONREIMBURSABLE COST CENTERS							
96.00							
97.00							
98.00							
99.00							
99.01							
99.02							
99.03							
99.04							
99.05							
100.00							
100.01							
100.02							
100.03							
100.04							
TOTAL	0	0	0	0	10,796	10,796	0
COST TO BE ALLOCATED	0	0	0	0	20,785	437,015	0
UNIT COST MULTIPLIER - SCH 8	0.000000	0.000000	0.000000	0.000000	1.925283	40.479346	0.000000

TRIAL BALANCE OF EXPENSES

Provider Name:
WESTERN MEDICAL CENTER SANTA ANA

Fiscal Period Ended:
MARCH 31, 2010

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	GENERAL SERVICE COST CENTERS			
1.00	Old Cap Rel Costs-Bldg & Fixtures	\$ 0	\$ 0	\$ 0
2.00	Old Cap Rel Costs-Movable Equipment	0	0	0
3.00	New Cap Rel Costs-Bldg & Fixtures	4,508,158	190,830	4,698,988
4.00	New Cap Rel Costs-Movable Equipment	2,305,533	0	2,305,533
4.01		0	0	0
4.02		0	0	0
4.03		0	0	0
4.04		0	0	0
4.05		0	0	0
4.06		0	0	0
4.07		0	0	0
4.08		0	0	0
5.00	Employee Benefits	1,166,876	0	1,166,876
6.01	Non-Patient Telephones	0	0	0
6.02	Data Processing	0	0	0
6.03	Purchasing/Receiving	0	0	0
6.04	Patient Admitting	0	0	0
6.05	Patient Business Office	0	0	0
6.06		0	0	0
6.07		0	0	0
6.08		0	0	0
6.00	Administrative and General	23,844,031	(190,830)	23,653,201
7.00	Maintenance and Repairs	0	0	0
8.00	Operation of Plant	5,544,222	0	5,544,222
9.00	Laundry and Linen Service	815,160	0	815,160
10.00	Housekeeping	2,013,106	0	2,013,106
11.00	Dietary	1,400,427	0	1,400,427
12.00	Cafeteria	622,150	0	622,150
13.00	Maintenance of Personnel	0	0	0
14.00	Nursing Administration	1,361,460	0	1,361,460
15.00	Central Services & Supply	823,313	0	823,313
16.00	Pharmacy	3,747,505	0	3,747,505
17.00	Medical Records and Library	3,628,396	0	3,628,396
18.00	Social Service	455,269	0	455,269
19.00		0	0	0
19.02		0	0	0
19.03		0	0	0
20.00		0	0	0
21.00	Nursing School	0	0	0
22.00	Intern & Res Service-Salary & Fringes	16,753	0	16,753
23.00	Intern & Res Other Program	364,229	0	364,229
24.00	Paramedical Ed Program	0	0	0
	INPATIENT ROUTINE COST CENTERS			
25.00	Adults & Pediatrics (Gen Routine)	17,417,063	0	17,417,063
26.00	Intensive Care Unit	11,413,222	0	11,413,222
28.00	Burn Intensive Care Unit	1,817,563	0	1,817,563
30.00	Neonatal Intensive Care Unit	2,892,697	0	2,892,697
31.00	Surgical Intensive Care	0	0	0
31.01	Subprovider I	0	0	0
31.02	Subprovider II	0	0	0
32.00		0	0	0
33.00	Nursery	786,829	0	786,829
34.00	Medicare Certified Nursing Facility	0	0	0
35.00	Distinct Part Nursing Facility	0	0	0
36.00	Adult Subacute Care Unit	0	0	0
36.01	Subacute Care Unit II	0	0	0
36.02	Transitional Care Unit	0	0	0

TRIAL BALANCE OF EXPENSES

Provider Name:
WESTERN MEDICAL CENTER SANTA ANA

Fiscal Period Ended:
MARCH 31, 2010

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
37.00	Operating Room	\$ 9,811,491	\$ 0	\$ 9,811,491
38.00	Recovery Room	0	0	0
39.00	Delivery Room and Labor Room	3,587,884	0	3,587,884
40.00	Anesthesiology	0	0	0
41.00	Radiology - Diagnostic	5,879,740	0	5,879,740
41.01	Endoscopy	660,997	0	660,997
41.02		0	0	0
42.00	Radiology - Therapeutic	0	0	0
43.00	Radioisotope	358,938	0	358,938
44.00	Laboratory	5,699,407	0	5,699,407
44.01	Pathological Lab	0	0	0
46.00	Whole Blood	0	0	0
47.00	Blood Storing and Processing	1,647,618	0	1,647,618
48.00	Intravenous Therapy	0	0	0
49.00	Respiratory Therapy	3,064,865	0	3,064,865
50.00	Physical Therapy	668,933	0	668,933
51.00	Occupational Therapy	338,420	0	338,420
52.00	Speech Pathology	171,605	0	171,605
53.00	Electrocardiology	375,077	0	375,077
53.01	Cardiac Catheterization Laboratory	2,543,754	0	2,543,754
54.00	Electroencephalography	344,259	0	344,259
55.00	Medical Supplies Charged to Patients	9,911,413	0	9,911,413
56.00	Drugs Charged to Patients	6,797,878	0	6,797,878
57.00	Renal Dialysis	892,783	0	892,783
58.00	ASC (Non-Distinct Part)	0	0	0
59.01		0	0	0
59.02		0	0	0
59.03		0	0	0
60.00	Clinic	1,900,844	0	1,900,844
60.01	Other Clinic Services	0	0	0
61.00	Emergency	5,378,551	0	5,378,551
62.00	Observation Beds	0	0	0
71.00		0	0	0
82.00		0	0	0
83.00	Kidney Acquisition	807,855	0	807,855
84.00		0	0	0
85.00		0	0	0
86.00		0	0	0
	SUBTOTAL	\$ 147,786,274	\$ 0	\$ 147,786,274
	NONREIMBURSABLE COST CENTERS			
96.00	Gift, Flower, Coffee Shop & Canteen	0	0	0
97.00	Research	0	0	0
98.00	Physicians' Private Office	39,281	0	39,281
99.00	Nonpaid Workers	0	0	0
99.01		0	0	0
99.02		0	0	0
99.03		0	0	0
99.04		0	0	0
99.05		0	0	0
100.00	Doctor's Meals	756,433	0	756,433
100.01	Marketing	276,168	0	276,168
100.02	Vacant Space	0	0	0
100.03		0	0	0
100.04		0	0	0
100.99	SUBTOTAL	\$ 1,071,882	\$ 0	\$ 1,071,882
101	TOTAL	\$ 148,858,156	\$ 0	\$ 148,858,156

(To Schedule 8)

Provider Name:

Fiscal Period Ended:

WESTERN MEDICAL CENTER SANTA ANA

MARCH 31, 2010

	TOTAL ADJ (Page 1 & 2)	AUDIT ADJ 1	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 Endoscopy	0												
41.02													
42.00 Radiology - Therapeutic	0												
43.00 Radioisotope	0												
44.00 Laboratory	0												
44.01 Pathological Lab	0												
46.00 Whole Blood	0												
47.00 Blood Storing and Processing	0												
48.00 Intravenous Therapy	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												
56.00 Drugs Charged to Patients	0												
57.00 Renal Dialysis	0												
58.00 ASC (Non-Distinct Part)	0												
59.01													
59.02	0												
59.03 0	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 Kidney Acquisition	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	0												
99.05	0												
100.00 Doctor's Meals	0												
100.01 Marketing	0												
100.02 Vacant Space	0												
100.03	0												
100.04	0												
101.00 TOTAL	\$0	0	0	0	0	0	0	0	0	0	0	0	0

(To Sch 10)

Provider Name							Fiscal Period	Provider NPI		Adjustments
WESTERN MEDICAL CENTER SANTA ANA							APRIL 1, 2009 THROUGH MARCH 31, 2010	1982697678		9
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report										
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.				
<u>ADJUSTMENT TO REPORTED COSTS</u>										
1	10A	A			3.00		New Capital Related Costs - Buildings and Fixtures	\$4,508,158	\$190,830	\$4,698,988
	10A	A			6.00		Administrative and General	23,844,031	(190,830)	23,653,201
							To adjust reported home office costs to agree with the filed Integrated Healthcare Holding, Inc Home Office Cost Report for fiscal period ended March 31, 2010. 42 CFR 413.17 / CMS Pub. 15-1, Sections 2150.2 and 2304			

Provider Name							Fiscal Period		Provider NPI		Adjustments
WESTERN MEDICAL CENTER SANTA ANA							APRIL 1, 2009 THROUGH MARCH 31, 2010		1982697678		9
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											
2	Contract 4	D-1	I	XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics	6,222	462	6,684	
	Contract 4A	D-1	II	XIX	42.00	4	Medi-Cal Days - Nursery	3,664	(87)	3,577	
	Contract 4A	D-1	II	XIX	43.00	4	Medi-Cal Days - Intensive Care Unit	640	(74)	566	
	Contract 4A	D-1	II	XIX	45.00	4	Medi-Cal Days - Burn Intensive Care Unit	256	(32)	224	
	Contract 4A	D-1	II	XIX	47.00	4	Medi-Cal Days - Neonatal Intensive Care Unit	577	1,139	1,716	
3	Contract 6	D-4		XIX	37.00	2	Medi-Cal Ancillary Charges - Operating Room	\$6,630,098	\$1,422,107	\$8,052,205	
	Contract 6	D-4		XIX	39.00	2	Medi-Cal Ancillary Charges - Delivery Room and Labor Room	13,408,287	(5,342,898)	8,065,389	
	Contract 6	D-4		XIX	41.00	2	Medi-Cal Ancillary Charges - Radiology - Diagnostic	3,711,347	(381,008)	3,330,339	
	Contract 6	D-4		XIX	41.01	2	Medi-Cal Ancillary Charges - Endoscopy	61,693	(61,693)	0	
	Contract 6	D-4		XIX	43.00	2	Medi-Cal Ancillary Charges - Radioisotope	99,918	3,173	103,091	
	Contract 6	D-4		XIX	44.00	2	Medi-Cal Ancillary Charges - Laboratory	9,477,464	(155,664)	9,321,800	
	Contract 6	D-4		XIX	47.00	2	Medi-Cal Ancillary Charges - Blood Storing and Processing	188,060	(21,961)	166,099	
	Contract 6	D-4		XIX	49.00	2	Medi-Cal Ancillary Charges - Respiratory Therapy	4,670,194	(1,878,884)	2,791,310	
	Contract 6	D-4		XIX	50.00	2	Medi-Cal Ancillary Charges - Physical Therapy	155,691	(78,916)	76,775	
	Contract 6	D-4		XIX	51.00	2	Medi-Cal Ancillary Charges - Occupational Therapy	73,302	(13,328)	59,974	
	Contract 6	D-4		XIX	52.00	2	Medi-Cal Ancillary Charges - Speech Pathology	53,668	(9,918)	43,750	
	Contract 6	D-4		XIX	53.00	2	Medi-Cal Ancillary Charges - Electrocardiology	479,950	(410,250)	69,700	
	Contract 6	D-4		XIX	53.01	2	Medi-Cal Ancillary Charges - Cardiac Catheterization Laboratory	207,369	210,029	417,398	
	Contract 6	D-4		XIX	54.00	2	Medi-Cal Ancillary Charges - Electroencephalography	67,927	(20,146)	47,781	
	Contract 6	D-4		XIX	55.00	2	Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients	12,952,581	(508,309)	12,444,272	
	Contract 6	D-4		XIX	56.00	2	Medi-Cal Ancillary Charges - Drugs Charged to Patients	15,612,427	(2,280,431)	13,331,996	
	Contract 6	D-4		XIX	57.00	2	Medi-Cal Ancillary Charges - Renal Dialysis	361,105	(226,355)	134,750	
	Contract 6	D-4		XIX	60.00	2	Medi-Cal Ancillary Charges - Clinic	52,621	(52,621)	0	
	Contract 6	D-4		XIX	61.00	2	Medi-Cal Ancillary Charges - Emergency	1,061,775	(165,265)	896,510	
	Contract 6	D-4		XIX	62.00	2	Medi-Cal Ancillary Charges - Observation Beds (Non-Distinct)	68,279	(68,279)	0	
	Contract 6	D-4		XIX	101.00	2	Medi-Cal Ancillary Charges - Total	69,393,756	(10,040,617)	59,353,139	
4	Contract 2	E-3	III	XIX	10.00	1	Medi-Cal Routine Service Charges	\$35,655,075	(\$1,779,220)	\$33,875,855	
	Contract 2	E-3	III	XIX	11.00	1	Medi-Cal Ancillary Service Charges	69,393,756	(10,040,617)	59,353,139	

-Continued on next page-

Provider Name				Fiscal Period				Provider NPI		Adjustments
WESTERN MEDICAL CENTER SANTA ANA				APRIL 1, 2009 THROUGH MARCH 31, 2010				1982697678		9
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										
-Continued from previous page-										
5	Contract 3	E-3	III	XIX	33.00	1	Patient and Third Party Liability	\$0	\$42,595	\$42,595
	Contract 3	E-3	III	XIX	36.00	1	Coinsurance	0	58,006	58,006
<p style="text-align: center;">To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary Payment Data: Service Period: April 1, 2009 through March 31, 2010 Payment Period: April 1, 2009 through July 1, 2013 Report Date: July 2, 2013 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</p>										

Provider Name			Fiscal Period				Provider NPI		Adjustments
WESTERN MEDICAL CENTER SANTA ANA			APRIL 1, 2009 THROUGH MARCH 31, 2010				1982697678		9
Report References									
Adj. No.	Audit Report	Cost Report				Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
		Work Sheet	Part	Title	Line				
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT									
6	4A	Not Reported				Medi-Cal Administrative Days	0	17	57
	4A	Not Reported				Medi-Cal Administrative Rate (August 1, 2008 through July 31, 2009)	\$0.00	\$351.26	\$351.26
7	6	Not Reported				Medi-Cal Ancillary Charges - Radiology - Diagnostic	\$0	\$1,214	\$1,214
	6	Not Reported				Medi-Cal Ancillary Charges - Laboratory	0	17,278	17,278
	6	Not Reported				Medi-Cal Ancillary Charges - Physical Therapy	0	1,587	1,587
	6	Not Reported				Medi-Cal Ancillary Charges - Occupational Therapy	0	1,368	1,368
	6	Not Reported				Medi-Cal Ancillary Charges - Speech Pathology	0	2,490	2,490
	6	Not Reported				Medi-Cal Ancillary Charges - Drugs Charged To Patients	0	20,768	20,768
	6	Not Reported				Medi-Cal Ancillary Charges - Total	0	44,704	44,704
8	2	Not Reported				Medi-Cal Routine Service Charges	\$0	\$44,200	\$44,200
	2	Not Reported				Medi-Cal Ancillary Service Charges	0	44,704	44,704
9	1	Not Reported				Medi-Cal Interim Payments	\$0	\$14,018	\$14,018
<p>To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary Payment Data: Service Period: April 1, 2009 through March 31, 2010 Payment Period: April 1, 2009 through July 1, 2013 Report Date: July 2, 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, Sections 51173, 51511, 51541, and 51542</p>									