

**REPORT
ON THE
COST REPORT REVIEW**

**GARDEN GROVE HOSPITAL AND MEDICAL CENTER
GARDEN GROVE, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1659538858**

**FISCAL PERIOD ENDED
DECEMBER 31, 2009**

**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: Sandra Hy**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

Date: May 22, 2013

Alan Smith, CFO
West Anaheim Medical Center
3033 West Orange Avenue
Anaheim, CA 92804

PROVIDER: GARDEN GROVE HOSPITAL AND MEDICAL CENTER
NATIONAL PROVIDER IDENTIFIER: 1659538858
FISCAL PERIOD ENDED DECEMBER 31, 2009

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 Paid Claims Summary Report, 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 data presented in the Summary of Findings represents Medi-Cal overpayments due the State in the amount of \$4,660,533 and a proper determination of the allowable costs for the above fiscal period in accordance with Medi-Cal reimbursement principles.

This audit report includes the:

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

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

Alan Smith
Page 2

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
Office of Administrative Appeals and Hearings
1029 J Street, Suite 200
Sacramento, CA 95814-2878
(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 95899-7413

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 95814-5005
(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:
GARDEN GROVE HOSPITAL AND MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2009

	SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1)		
Provider NPI:		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
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: 1659538858		
Reported		\$ 13,387,177
Net Change		\$ (1,667,710)
Audited Cost		\$ 11,719,467
Audited Amount Due Provider (State)	\$ (4,660,533)	
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)	\$ (4,660,533)	
9. Total Medi-Cal Cost		\$ 11,719,467

SUMMARY OF FINDINGS

Provider Name:
GARDEN GROVE HOSPITAL AND MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2009

		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)		\$ (4,660,533)	

COMPUTATION OF MEDI-CAL CONTRACT COST

Provider Name:
GARDEN GROVE HOSPITAL AND MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2009

Provider NPI:
1659538858

		REPORTED	AUDITED
1.	Net Cost of Covered Services Rendered to Medi-Cal Patients (Contract Sch 3)	\$ 13,387,177	\$ 11,719,467
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)	\$ 13,387,177	\$ 11,719,467
6.	\$	\$ 0	\$ 0
7.		\$ 0	\$ 0
8.	Total Medi-Cal Cost (Sum of Lines 5 through 7)	\$ 13,387,177	\$ 11,719,467
		(To Summary of Findings)	
9.	Medi-Cal Overpayments (Adj 7)	\$ 0	\$ (4,659,277)
10.	Medi-Cal Credit Balances (Adj 6)	\$ 0	\$ (1,256)
11.		\$ 0	\$ 0
12.		\$ 0	\$ 0
13.	TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ 0	\$ (4,660,533)
		(To Summary of Findings)	

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

Provider Name:
GARDEN GROVE HOSPITAL AND MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2009

Provider NPI:
1659538858

	REPORTED	AUDITED
REASONABLE COST OF MEDI-CAL INPATIENT SERVICES		
1. Cost of Covered Services (Contract Sch 3)	\$ <u>13,387,177</u>	\$ <u>11,735,993</u>
CHARGES FOR MEDI-CAL INPATIENT SERVICES		
2. Inpatient Routine Service Charges (Adj 4)	\$ <u>8,475,215</u>	\$ <u>14,115,562</u>
3. Inpatient Ancillary Service Charges (Adj 4)	\$ <u>35,956,616</u>	\$ <u>33,395,660</u>
4. Total Charges - Medi-Cal Inpatient Services	\$ <u>44,431,831</u>	\$ <u>47,511,222</u>
5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ <u>31,044,654</u>	\$ <u>35,775,229</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:
GARDEN GROVE HOSPITAL AND MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2009

Provider NPI:
1659538858

GENERAL SERVICE UNIT NET OF SWING-BEDS COSTS

REPORTED	AUDITED
----------	---------

INPATIENT DAYS

1. Total Inpatient Days (include private & swing-bed) (Adj)	20,561	20,561
2. Inpatient Days (include private, exclude swing-bed)	20,561	20,561
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj)	20,561	20,561
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)	4,527	4,140

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)	\$ 20,439,177	\$ 20,322,857
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)	\$ 20,439,177	\$ 20,322,857

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges) (Adj)	\$ 44,688,262	\$ 44,688,262
29. Private Room Charges (excluding swing-bed charges) (Adj)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges) (Adj)	\$ 44,688,262	\$ 44,688,262
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 0.457372	\$ 0.454769
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)	\$ 2,173.45	\$ 2,173.45
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)	\$ 20,439,177	\$ 20,322,857

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 994.08	\$ 988.42
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 4,500,200	\$ 4,092,059
40. Cost Applicable to Medi-Cal (Contract Sch 4A)	\$ 2,903,280	\$ 2,687,220
41. Cost Applicable to Medi-Cal (Contract Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39, 40 & 41)	\$ 7,403,480	\$ 6,779,279

(To Contract Sch 3)

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

Provider Name:
GARDEN GROVE HOSPITAL AND MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2009

Provider NPI:
1659538858

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 1,604,267	\$ 1,596,931
2. Total Inpatient Days (Adj)	4,422	4,422
3. Average Per Diem Cost	\$ 362.79	\$ 361.13
4. Medi-Cal Inpatient Days (Adj 2)	2,822	2,707
5. Cost Applicable to Medi-Cal	\$ 1,023,793	\$ 977,579
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 5,295,961	\$ 5,272,986
7. Total Inpatient Days (Adj)	3,415	3,415
8. Average Per Diem Cost	\$ 1,550.79	\$ 1,544.07
9. Medi-Cal Inpatient Days (Adj 2)	296	233
10. Cost Applicable to Medi-Cal	\$ 459,034	\$ 359,768
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)	\$ 2,519,279	\$ 2,509,044
17. Total Inpatient Days (Adj)	2,013	2,013
18. Average Per Diem Cost	\$ 1,251.50	\$ 1,246.42
19. Medi-Cal Inpatient Days (Adj 2)	1,135	1,083
20. Cost Applicable to Medi-Cal	\$ 1,420,453	\$ 1,349,873
SURGICAL INTENSIVE CARE UNIT		
21. Total Inpatient Routine Cost (Sch 8, Line 29, Col 27)	\$ 0	\$ 0
22. Total Inpatient Days (Adj)	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Adj)	0	0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
26. Total Inpatient Routine Cost (Sch 8, Line___ , Col 27)	\$ 0	\$ 0
27. Total Inpatient Days (Adj)	0	0
28. Average Per Diem Cost	\$ 0.00	\$ 0.00
29. Medi-Cal Inpatient Days (Adj)	0	0
30. Cost Applicable to Medi-Cal	\$ 0	\$ 0
31. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,30)	\$ 2,903,280	\$ 2,687,220

(To Contract Sch 4)

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

Provider Name:
GARDEN GROVE HOSPITAL AND MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2009

Provider NPI:
1659538858

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:
GARDEN GROVE HOSPITAL AND MEDICAL CE

Fiscal Period Ended:
DECEMBER 31, 2009

	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	250,328	0	0	0	0	0	0	0	0	5,550,088	614,387
38.00	Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00	Delivery Room and Labor Room	0	329,199	0	0	0	0	0	0	0	0	3,852,700	426,488
41.00	Radiology - Diagnostic	0	158,054	0	0	0	0	0	0	0	0	2,186,269	242,017
41.01	CAT Scan	0	21,806	0	0	0	0	0	0	0	0	230,211	25,484
41.02	Ultrasound	0	45,036	0	0	0	0	0	0	0	0	436,489	48,319
41.03	Magnetic Resonance Imaging (MRI)	0	0	0	0	0	0	0	0	0	0	217,671	24,096
42.00	Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	141,580	15,673
43.00	Radioisotope	0	22,676	0	0	0	0	0	0	0	0	239,921	26,559
44.00	Laboratory	0	181,092	0	0	0	0	0	0	0	0	3,248,381	359,591
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	384,630	42,578
48.00	Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00	Respiratory Therapy	0	150,013	0	0	0	0	0	0	0	0	1,777,937	196,815
50.00	Physical Therapy	0	23,649	0	0	0	0	0	0	0	0	241,710	26,757
51.00	Occupational Therapy	0	2,012	0	0	0	0	0	0	0	0	18,393	2,036
52.00	Speech Pathology	0	0	0	0	0	0	0	0	0	0	66,445	7,355
53.00	Electrocardiology	0	13,600	0	0	0	0	0	0	0	0	155,854	17,253
54.00	Electroencephalography	0	0	0	0	0	0	0	0	0	0	42,185	4,670
55.00	Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0	485,812	53,779
56.00	Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	2,488,328	275,454
57.00	Renal Dialysis	0	0	0	0	0	0	0	0	0	0	464,250	51,392
58.00	ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
59.00		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	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	236,800	0	0	0	0	0	0	0	0	3,184,423	352,511
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	7,165	793
97.00	Research	0	0	0	0	0	0	0	0	0	0	0	0
98.00	Physicians' Private Office	0	0	0	0	0	0	0	0	0	0	0	0
99.00	Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
99.01		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		0	0	0	0	0	0	0	0	0	0	0	0
100.01	Public Relations	0	1,459	0	0	0	0	0	0	0	0	165,826	18,357
100.02	MOB	0	0	0	0	0	0	0	0	0	0	1,953,270	216,224
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		<u>0</u>	<u>4,034,936</u>	<u>0</u>	<u>70,350,684</u>	<u>7,011,548</u>							

Provider Name:
GARDEN GROVE HOSPITAL AND MEDICAL CE

Fiscal Period Ended:
DECEMBER 31, 2009

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	1,339,255	0	162,720	0	0	0	202,893	438,972	16,651	184,456	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	952,318	0	115,707	0	0	0	324,957	4,644	0	106,553	0
41.00 Radiology - Diagnostic	0	451,372	0	54,842	0	0	0	0	25,751	713	54,176	0
41.01 CAT Scan	0	55,974	0	6,801	0	0	0	0	0	0	158,228	0
41.02 Ultrasound	0	31,458	0	3,822	0	0	0	0	0	0	43,744	0
41.03 Magnetic Resonance Imaging (MRI)	0	0	0	0	0	0	0	0	0	0	17,227	0
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	122,589	4,559	0
43.00 Radioisotope	0	64,978	0	7,895	0	0	0	0	0	0	17,570	0
44.00 Laboratory	0	352,116	0	42,782	0	0	0	1,155	36	0	297,345	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	0	0	0	0	0	0	0	0	0	9,195	0
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	0	200,031	0	24,304	0	0	0	0	809	59,049	159,749	0
50.00 Physical Therapy	0	52,394	0	6,366	0	0	0	0	0	0	8,472	0
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	0	0	488	0
52.00 Speech Pathology	0	0	0	0	0	0	0	0	163	0	4,966	0
53.00 Electrocardiology	0	0	0	0	0	0	0	0	0	0	41,810	0
54.00 Electroencephalography	0	0	0	0	0	0	0	0	0	0	6,380	0
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	2,052	0	239,427	0
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	240	2,154,547	266,105	0
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	25,079	0
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
59.00	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	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	570,480	0	69,314	0	0	0	182,514	19,469	0	223,734	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	33,085	0	4,020	0	0	0	0	0	0	0	0
97.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
98.00 Physicians' Private Office	0	0	0	0	0	0	0	0	0	0	0	0
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
99.01	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	0	0	0	0	0	0	0	0	0	0	0	0
100.01 Public Relations	0	28,746	0	3,493	0	0	0	0	0	0	0	0
100.02 MOB	0	0	0	0	0	0	0	0	0	0	0	0
100.03	0	0	0	0	0	0	0	0	0	0	0	0
100.04	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	9,696,203	475,296	1,163,306	2,412,812	0	0	2,234,416	492,704	2,353,547	2,260,337	123,975

Provider Name:
GARDEN GROVE HOSPITAL AND MEDICAL CE

Fiscal Period Ended:
DECEMBER 31, 2009

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 COST 27.00
										STEP-DOWN ADJUSTMENT 26.00	
ANCILLARY COST CENTERS											
37.00 Operating Room	0	0	0	0	0	0	0	0	8,509,423		8,509,423
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	5,783,366		5,783,366
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	3,015,139		3,015,139
41.01 CAT Scan	0	0	0	0	0	0	0	0	476,698		476,698
41.02 Ultrasound	0	0	0	0	0	0	0	0	563,832		563,832
41.03 Magnetic Resonance Imaging (MRI)	0	0	0	0	0	0	0	0	258,994		258,994
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	284,400		284,400
43.00 Radioisotope	0	0	0	0	0	0	0	0	356,923		356,923
44.00 Laboratory	0	0	0	0	0	0	0	0	4,301,407		4,301,407
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	436,403		436,403
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	2,418,695		2,418,695
50.00 Physical Therapy	0	0	0	0	0	0	0	0	335,699		335,699
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	20,917		20,917
52.00 Speech Pathology	0	0	0	0	0	0	0	0	78,929		78,929
53.00 Electrocardiology	0	0	0	0	0	0	0	0	214,917		214,917
54.00 Electroencephalography	0	0	0	0	0	0	0	0	53,235		53,235
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	781,070		781,070
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	5,184,675		5,184,675
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	540,721		540,721
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0		0
59.00	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	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	4,602,444		4,602,444
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	45,064		45,064
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	0		0
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	0	0	0	0	0	0	0	0	0		0
100.01 Public Relations	0	0	0	0	0	0	0	0	216,422		216,422
100.02 MOB	0	0	0	0	0	0	0	0	2,169,494		2,169,494
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	<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>70,350,684</u>	<u>0</u>	<u>70,350,684</u>

STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:
GARDEN GROVE HOSPITAL AND MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2009

	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)
ANCILLARY COST CENTERS												
37.00	Operating Room	1,839,357									5,550,088	12,346
38.00	Recovery Room										0	
39.00	Delivery Room and Labor Room	2,418,887									3,852,700	8,779
41.00	Radiology - Diagnostic	1,161,347									2,186,269	4,161
41.01	CAT Scan	160,223									230,211	516
41.02	Ultrasound	330,917									436,489	290
41.03	Magnetic Resonance Imaging (MRI)										217,671	
42.00	Radiology - Therapeutic										141,580	
43.00	Radioisotope	166,618									239,921	599
44.00	Laboratory	1,330,625									3,248,381	3,246
44.01	Pathological Lab										0	
46.00	Whole Blood										0	
47.00	Blood Storing and Processing										384,630	
48.00	Intravenous Therapy										0	
49.00	Respiratory Therapy	1,102,268									1,777,937	1,844
50.00	Physical Therapy	173,767									241,710	483
51.00	Occupational Therapy	14,781									18,393	
52.00	Speech Pathology										66,445	
53.00	Electrocardiology	99,930									155,854	
54.00	Electroencephalography										42,185	
55.00	Medical Supplies Charged to Patients										485,812	
56.00	Drugs Charged to Patients										2,488,328	
57.00	Renal Dialysis										464,250	
58.00	ASC (Non-Distinct Part)										0	
59.00											0	
59.01											0	
59.02											0	
59.03											0	
60.00	Clinic										0	
60.01	Other Clinic Services										0	
61.00	Emergency	1,739,961									3,184,423	5,259
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										7,165	305
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											0	
100.01	Public Relations	10,719									165,826	265
100.02	MOB										1,953,270	
100.03											0	
100.04											0	
TOTAL		29,647,876	0	0	0	0	0	0	0	0	63,339,136	125,403
COST TO BE ALLOCATED		4,034,936	0	0	0	0	0	0	0	0	7,011,548	0
UNIT COST MULTIPLIER - SCH 8		0.136095	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.110699	0.000000

Provider Name:
GARDEN GROVE HOSPITAL AND MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2009

	OPER PLANT (SQ FT)	LAUNDRY & LINEN (PT DAYS)	HOUSE-KEEPING (HR SERV)	DIETARY (PT DAYS)	CAFETERIA	MAINT OF PERSONNEL (# HOUSED)	NURSING ADMIN JRSG SALARIE	CENT SERV & SUPPLY (CST REQ)	PHARMACY (COSTS REQUIS)	MED REC (GROSS CHARGES)	SOC SERV (PT 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)	
ANCILLARY COST CENTERS													
37.00	Operating Room	12,346		12,346			1,349,232	2,103,736	19,230	30,916,431			
38.00	Recovery Room												
39.00	Delivery Room and Labor Room	8,779		8,779			2,160,950	22,255		17,859,097			
41.00	Radiology - Diagnostic	4,161		4,161				123,407	823	9,080,369			
41.01	CAT Scan	516		516						26,520,377			
41.02	Ultrasound	290		290						7,331,779			
41.03	Magnetic Resonance Imaging (MRI)									2,887,417			
42.00	Radiology - Therapeutic								141,580	764,055			
43.00	Radioisotope	599		599						2,944,878			
44.00	Laboratory	3,246		3,246			7,683	172		49,837,481			
44.01	Pathological Lab												
46.00	Whole Blood												
47.00	Blood Storing and Processing									1,541,143			
48.00	Intravenous Therapy												
49.00	Respiratory Therapy	1,844		1,844				3,878	68,197	26,775,317			
50.00	Physical Therapy	483		483						1,420,001			
51.00	Occupational Therapy									81,827			
52.00	Speech Pathology							781		832,317			
53.00	Electrocardiology									7,007,753			
54.00	Electroencephalography									1,069,412			
55.00	Medical Supplies Charged to Patients							9,836		40,129,933			
56.00	Drugs Charged to Patients							1,152	2,488,328	44,601,503			
57.00	Renal Dialysis									4,203,430			
58.00	ASC (Non-Distinct Part)												
59.00													
59.01													
59.02													
59.03													
60.00	Clinic												
60.01	Other Clinic Services												
61.00	Emergency	5,259		5,259			1,213,712	93,303		37,499,758			
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	305		305									
97.00	Research												
98.00	Physicians' Private Office												
99.00	Nonpaid Workers												
99.01													
99.02													
99.03													
99.04													
99.05													
100.00													
100.01	Public Relations	265		265									
100.02	MOB												
100.03													
100.04													
TOTAL		89,385	23,271	88,263	23,271	0	0	14,858,790	2,361,242	2,718,158	378,851,433	23,271	0
COST TO BE ALLOCATED		9,696,203	475,296	1,163,306	2,412,812	0	0	2,234,416	492,704	2,353,547	2,260,337	123,975	0
UNIT COST MULTIPLIER - SCH 8		108.476850	20.424376	13.179997	103.683215	0.000000	0.000000	0.150377	0.208663	0.865861	0.005966	5.327436	0.000000

Provider Name:
GARDEN GROVE HOSPITAL AND MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2009

	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							
26.00							
27.00							
30.00							
30.01							
31.00							
31.01							
32.00							
33.00							
34.00							
35.00							
36.00							
36.01							
36.02							

0

TRIAL BALANCE OF EXPENSES

Provider Name:
GARDEN GROVE HOSPITAL AND MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2009

		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	1,732,111	(67,514)	1,664,597
4.00	New Cap Rel Costs-Movable Equipment	1,612,110	(48,639)	1,563,471
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	4,018,796	0	4,018,796
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	6,633,138	(228,457)	6,404,681
7.00	Maintenance and Repairs		0	0
8.00	Operation of Plant	7,819,881	0	7,819,881
9.00	Laundry and Linen Service	427,925	0	427,925
10.00	Housekeeping	834,815	0	834,815
11.00	Dietary	1,294,107	0	1,294,107
12.00	Cafeteria		0	0
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	1,777,172	0	1,777,172
15.00	Central Services & Supply	182,387	0	182,387
16.00	Pharmacy	1,758,419	0	1,758,419
17.00	Medical Records and Library	1,712,328	0	1,712,328
18.00	Social Service	89,550	0	89,550
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)	9,859,556	0	9,859,556
26.00	Intensive Care Unit	3,301,522	0	3,301,522
27.00	Coronary Care Unit		0	0
30.00	Neonatal Intensive Care Unit	1,586,696	0	1,586,696
30.01			0	0
31.00	Subprovider I		0	0
31.01	Subprovider II		0	0
32.00			0	0
33.00	Nursery	845,888	0	845,888
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:
GARDEN GROVE HOSPITAL AND MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2009

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
37.00	Operating Room	\$ 5,009,715	\$ 0	\$ 5,009,715
38.00	Recovery Room		0	0
39.00	Delivery Room and Labor Room	3,317,255	0	3,317,255
41.00	Radiology - Diagnostic	1,930,460	0	1,930,460
41.01	CAT Scan	196,283	0	196,283
41.02	Ultrasound	384,640	0	384,640
41.03	Magnetic Resonance Imaging (MRI)	217,671	0	217,671
42.00	Radiology - Therapeutic	141,580	0	141,580
43.00	Radioisotope	203,173	0	203,173
44.00	Laboratory	2,991,031	0	2,991,031
44.01	Pathological Lab		0	0
46.00	Whole Blood		0	0
47.00	Blood Storing and Processing	384,630	0	384,630
48.00	Intravenous Therapy		0	0
49.00	Respiratory Therapy	1,584,602	0	1,584,602
50.00	Physical Therapy	206,714	0	206,714
51.00	Occupational Therapy	16,381	0	16,381
52.00	Speech Pathology	66,445	0	66,445
53.00	Electrocardiology	142,254	0	142,254
54.00	Electroencephalography	42,185	0	42,185
55.00	Medical Supplies Charged to Patients	485,812	0	485,812
56.00	Drugs Charged to Patients	2,488,328	0	2,488,328
57.00	Renal Dialysis	464,250	0	464,250
58.00	ASC (Non-Distinct Part)		0	0
59.00			0	0
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	2,824,072	0	2,824,072
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	\$ 68,583,882	\$ (344,610)	\$ 68,239,272
	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			0	0
100.01	Public Relations	158,142	0	158,142
100.02	MOB	1,953,270	0	1,953,270
100.03			0	0
100.04			0	0
100.99	SUBTOTAL	\$ 2,111,412	\$ 0	\$ 2,111,412
101	TOTAL	\$ 70,695,294	\$ (344,610)	\$ 70,350,684

(To Schedule 8)

Provider Name:

Fiscal Period Ended:

GARDEN GROVE HOSPITAL AND MEDICAL CENTER

DECEMBER 31, 2009

	TOTAL ADJ (Page 1 & 2)	AUDIT ADJ 3	AUDIT ADJ										
ANCILLARY COST CENTERS													
37.00 Operating Room	0												
38.00 Recovery Room	0												
39.00 Delivery Room and Labor Room	0												
41.00 Radiology - Diagnostic	0												
41.01 CAT Scan	0												
41.02 Ultrasound	0												
41.03 Magnetic Resonance Imaging (MRI)	0												
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												
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												
59.00	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	0												
100.01 Public Relations	0												
100.02 MOB	0												
100.03	0												
100.04	0												
101.00 TOTAL	<u>(\$344,610)</u>	<u>(344,610)</u>	<u>0</u>										

(To Sch 10)

Provider Name		Fiscal Period					Provider NPI		Adjustments	
GARDEN GROVE HOSPITAL AND MEDICAL CENTER		JANUARY 1, 2009 THROUGH DECEMBER 31, 2009					1659538858		7	
Report References							As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Audit Report	Cost Report								
		Work Sheet	Part	Title	Line	Col.	Explanation of Audit Adjustments			
<u>ADJUSTMENT TO REPORTED COSTS</u>										
1	10A	A			3.00	7	New Capital Related Costs - Building and Fixtures	\$1,732,111	(\$67,514)	\$1,664,597
	10A	A			4.00	7	New Capital Related Costs - Movable Equipment	1,612,110	(48,639)	1,563,471
	10A	A			6.00	7	Administrative and General	6,633,138	(228,457)	6,404,681
							To adjust the reported home office costs to agree with the Prime Healthcare Services, Inc. Home Office Audit Report for the fiscal period ended December 31, 2009. 42 CFR 413.17 / CMS Pub. 15-1, Sections 2150.2 and 2304			

Provider Name							Fiscal Period	Provider NPI		Adjustments
GARDEN GROVE HOSPITAL AND MEDICAL CENTER							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	1659538858		7
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report								
		Work Sheet	Part	Title	Line	Col.				
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA										
2	Contract 4	D-1	I	XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics	4,527	(387)	4,140
	Contract 4A	D-1	II	XIX	42.00	4	Medi-Cal Days - Nursery	2,822	(115)	2,707
	Contract 4A	D-1	II	XIX	43.00	4	Medi-Cal Days - Intensive Care Unit	296	(63)	233
	Contract 4A	D-1	II	XIX	47.00	4	Medi-Cal Days - Neonatal Intensive Care Unit	1,135	(52)	1,083
3	Contract 6	D-4		XIX	37.00	2	Medi-Cal Ancillary Charges - Operating Room	\$2,454,986	\$9,998,786	\$12,453,772
	Contract 6	D-4		XIX	39.00	2	Medi-Cal Ancillary Charges - Delivery Room and Labor Room	10,534,641	(10,468,113)	66,528
	Contract 6	D-4		XIX	41.00	2	Medi-Cal Ancillary Charges - Radiology - Diagnostic	361,958	(68,681)	293,277
	Contract 6	D-4		XIX	41.01	2	Medi-Cal Ancillary Charges - CAT Scan	686,683	(154,870)	531,813
	Contract 6	D-4		XIX	41.02	2	Medi-Cal Ancillary Charges - Ultra Sound	450,605	(78,032)	372,573
	Contract 6	D-4		XIX	41.03	2	Medi-Cal Ancillary Charges - Endoscopy	168,349	(50,182)	118,167
	Contract 6	D-4		XIX	42.00	2	Medi-Cal Ancillary Charges - Radiology - Therapeutic	15,661	(15,661)	0
	Contract 6	D-4		XIX	43.00	2	Medi-Cal Ancillary Charges - Radioisotope	133,835	(60,421)	73,414
	Contract 6	D-4		XIX	44.00	2	Medi-Cal Ancillary Charges - Laboratory	4,379,800	(281,872)	4,097,928
	Contract 6	D-4		XIX	47.00	2	Medi-Cal Ancillary Charges - Blood Storing and Processing	142,518	(48,977)	93,541
	Contract 6	D-4		XIX	49.00	2	Medi-Cal Ancillary Charges - Respiratory Therapy	2,605,622	(1,168,713)	1,436,909
	Contract 6	D-4		XIX	50.00	2	Medi-Cal Ancillary Charges - Physical Therapy	101,216	(37,388)	63,828
	Contract 6	D-4		XIX	51.00	2	Medi-Cal Ancillary Charges - Occupational Therapy	8,867	(1,489)	7,378
	Contract 6	D-4		XIX	52.00	2	Medi-Cal Ancillary Charges - Speech Pathology	100,618	214,357	314,975
	Contract 6	D-4		XIX	53.00	2	Medi-Cal Ancillary Charges - Electrocardiology	432,348	(62,514)	369,834
	Contract 6	D-4		XIX	54.00	2	Medi-Cal Ancillary Charges - Electroencephalography	46,902	(37,134)	9,768
	Contract 6	D-4		XIX	55.00	2	Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients	6,206,592	1,489,406	7,695,998
	Contract 6	D-4		XIX	56.00	2	Medi-Cal Ancillary Charges - Drugs Charged to Patients	6,005,108	(1,473,821)	4,531,287
	Contract 6	D-4		XIX	57.00	2	Medi-Cal Ancillary Charges - Renal Dialysis	265,239	(93,995)	171,244
	Contract 6	D-4		XIX	61.00	2	Medi-Cal Ancillary Charges - Emergency	855,068	(161,642)	693,426
	Contract 6	D-4		XIX	101.00	2	Medi-Cal Ancillary Charges - Total	35,956,616	(2,560,956)	33,395,660
4	Contract 2	E-3	III	XIX	10.00	1	Medi-Cal Routine Service Charges	\$8,475,215	\$5,640,347	\$14,115,562
	Contract 2	E-3	III	XIX	11.00	1	Medi-Cal Ancillary Service Charges	35,956,616	(2,560,956)	33,395,660
5	Contract 3	E-3	III	XIX	33.00	1	Medi-Cal Deductible	\$0	\$6,731	\$6,731
	Contract 3	E-3	III	XIX	36.00	1	Medi-Cal Coinsurance	0	9,795	9,795

-Continued on next page-

Provider Name							Fiscal Period			Provider NPI		Adjustments
GARDEN GROVE HOSPITAL AND MEDICAL CENTER							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009			1659538858		7
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
<p><u>ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA</u></p> <p>To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary Payment Data: Service Period: January 1, 2009 through December 31, 2009 Payment Period: January 1, 2009 through March 31, 2012 Report Date: June 13, 2012 42 CFR 413.20, 413.24, 413.53, and 433.139 CMS Pub. 15-1, Sections 2304, 2404, and 2408 CCR, Title 22, Section 51541</p>												

Provider Name			Fiscal Period				Provider NPI		Adjustments	
GARDEN GROVE HOSPITAL AND MEDICAL CENTER			JANUARY 1, 2009 THROUGH DECEMBER 31, 2009				1659538858		7	
Report References										
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
		Work Sheet	Part	Title	Line	Col.				
<u>ADJUSTMENTS TO OTHER MATTERS</u>										
6	Contract 1	Not Reported					Credit Balances To recover outstanding Medi-Cal credit balances. CCR, Title 22, Sections 50761 and 51458.1	\$0	\$1,256	\$1,256
7	Contract 1	Not Reported					Overpayments To recover Medi-Cal overpayments for mother/baby billings that are not in agreement with the Medi-Cal contract billing requirements. 42 CFR 433.139(b)(3) / CMS Pub. 15-1, Sections 2409.3 CCR, Title 22, Section 51458.1 Medi-Cal Contract 08-83351, Article 4.X	0	\$4,659,277	4,659,277